

Cases not eligible for review

An assessment will not be reviewed where :

- the application for review is received after **30 June 2012**;
- the assessment was raised after **31 December 2010**;
- no tax was outstanding under the assessment as at **31 December 2011**;
- the taxpayer had agreed to the amount of tax claimed under the assessment;
- the amount assessed has already been reviewed on objection or at the level of the Assessment Review Committee.



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The MRA is the proud
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- 1) ICT Excellence Awards 2011 (Public Sector Category);
- 2) Special Jury HR Excellence Award 2011 and
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Expeditious Dispute Resolution of Tax Scheme



January 2012



Special Jury HR Excellence Award

Expeditious Dispute Resolution of Tax Scheme (EDRTS)



Objective of EDRTS


The objective of the scheme is to allow any person who was unable to dispute the tax claimed in an assessment issued prior to 1st January 2011 under the Income Tax Act, VAT Act or Gaming Regulatory Authority Act to apply for a review of the assessment. Thus persons whose assessments were maintained due to failure to pay 30% tax assessed on objection, non-production of full records or non-attendance or due to one reason or another did not object to the assessment may avail themselves of the scheme.

Procedure to dispute the assessment

A taxpayer wishing to apply for a review will have to file an affidavit in a prescribed form setting out the particulars of the assessment/s, the grounds for review and a declaration to the effect that he is voluntarily waiving his rights to initiate any proceedings before any Court with regard to the determination following the review.



The prescribed form of the affidavit will be available at the MRA Counter or on the MRA website :

 <http://www.mra.mu>

The Director General will inform the taxpayer, within 15 days of the receipt of an application, whether his application has been referred for review.



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Panel to review the assessment

A Panel of at least 3 officers of the MRA will review the assessment.

For the purposes of reviewing an assessment, the Panel may require the taxpayer to call in person and to produce such information or particulars that are relevant for the review.



Determination by Panel

The Panel will have 3 months to make a determination from the date a valid application has been referred to it. The Panel may either maintain or amend the assessment after review. The determination of the Panel will be final and conclusive.

Payment of tax after review

On determination of the assessment/s by the Panel the taxpayer will have to sign an agreement which will include the terms and conditions for the settlement of the tax liability.

In case no agreement is signed by the taxpayer the amount determined by the Panel shall become recoverable forthwith.



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E-Filing

Individuals deriving employment income as well as individuals deriving income falling under the Current Payment System (CPS) can file their income tax returns online and pay through internet banking.