**ASSESSMENT REVIEW COMMITTEE**

STATEMENT OF CASE

***[Section 19(1A) and (1B) of the Mauritius Revenue Authority Act]***

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 1. Business Registration Number (BRN) *(if applicable)* |  |  |  |  |  |  |  |  |  |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 1. Tax Account Number (TAN) |  |  |  |  |  |  |  |  |

1. Name of Taxpayer …………………………………………………………………………………………………..

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 1. Date of determination of objection (DD/MM/YYYY) |  |  |  |  |  |  |  |  |

1. **Amount claimed following determination of objection:**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Year of assessment:** | **……………………………………** | **Taxable period:** | **……………………………………** | **Month:** | **……………………………………** |
| **Income Tax:** | **Rs………………………………..** | **VAT:** | **Rs………………………………..** | **Gambling:** | **Rs………………………………..** |
|  |  |  |  |  |  |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 1. Date of written representations (DD/MM/YYYY) |  |  |  |  |  |  |  |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Income Tax:** | **Rs………………………………..** | **VAT:** | **Rs……………………………..** | **Gaming:** | **Rs……………………………..** |
|  |  |  |  |  |  |
| 1. **Facts of the case** | | | | | | |
|  | | | | | | |

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| 1. **Grounds of grievances and the arguments relating to each of the grounds of representation supported by  documentary evidence (if any)** |
| Ground 1  …  …  Arguments  …  Ground 2  …  …  Arguments  …  Ground 3  …  …  Arguments  … |

|  |
| --- |
| 1. **Submissions on point of law (if any)** |
|  |
| 1. **Any other submissions relevant to the representations.** |
|  |

1. Please attach any witness statement duly signed certifying that the witness statement faithfully reproduces the facts obtained from the examination of records, statements or other documents or from any other source in relation to the written representations.
2. A copy of the Statement of Case/ Witness Statement relating to the representations has been sent to the ***Director General*** on …………………………...

Full Name: …...…………….………………………… Signature:…………….………………………..

Capacity in which acting: …...…………….…………………………

Date: ……………………………………….