

Expeditious Dispute Resolution of Tax

EDRT 2013



1. Objective

The objective of EDRT is to allow any person who was unable to dispute the tax claimed in an assessment 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 assessment was maintained due to failure to pay 30% of 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 EDRT.

2. Procedures 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, the grounds for the review and a declaration to the effect that he is voluntarily foregoing his rights to initiate any proceedings before any Court with regard to the determination following the review.

The prescribed form of the affidavit is available at the MRA counter and on the MRA website:

<http://www.mra.mu>

The Director General will inform the taxpayer, within 30 days of receipt of an application, whether his application has been accepted for review.

3. Panel to review the assessment

A panel of at least 3 officers of the MRA will review the assessment. For the purpose 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.

4. Determination by Panel

The panel will have 6 months from the date a valid application has been referred to it to make a determination. The Panel may either maintain or amend the assessment and its determination shall be final and conclusive.

5. Payment of tax after review

On determination of the dispute by the Panel, the taxpayer will have to sign an agreement which will embody the terms and conditions for the settlement of the tax liability.

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

6. Cases not eligible for review

An assessment will not be reviewed where:

- the application for review is received after 30th September 2013;

- the assessment was raised after 31st December 2010;
- no tax was outstanding under the assessment as at 31st December 2012;
- the taxpayer has agreed to the amount of tax claimed under the assessment;
- the taxpayer is the subject matter of an enquiry or has been convicted on or after 1st July 2001 of an offence or against whom there are any pending or contemplated civil or criminal proceedings relating to trafficking of dangerous drugs under the Dangerous Drugs Act, terrorism under the Prevention of Terrorism Act, money laundering under the Financial Intelligence and Anti-Money Laundering Act or corruption under the Prevention of Corruption Act; or
- The amount assessed has already been reviewed on objection or at the level of the Assessment Review Committee.

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