

THE MAURITIUS REVENUE AUTHORITY ACT
Regulations made by the Minister under section 26 of
the Mauritius Revenue Authority Act

1. These regulations may be cited as the Mauritius Revenue Authority (Alternative Tax Dispute Resolution) Regulations 2016.
2. In these regulations -
"Act" means the Mauritius Revenue Authority Act.
3. For the purpose of section 21C(11) of the Act, the Alternative Tax Dispute Resolution Panel shall not entertain an application for review where -
 - (a) the amount of tax payable under dispute does not exceed 10 million rupees;
 - (b) the applicant has been convicted of an offence or is the subject matter of an enquiry relating to trafficking of dangerous drugs under the Dangerous Drugs Act, money laundering under the Financial Intelligence and Anti-Money Laundering Act, financing of terrorism under the Prevention of Terrorism Act or corruption under the Prevention of Corruption Act;
 - (c) the grounds of dissatisfaction specified in the application are different from those in the notice of objection or appeal.
4. (1) Where the Alternative Tax Dispute Resolution Panel does not entertain an application for review, it shall so inform the applicant within one month from the date the case was referred to the Panel.
(2) Notwithstanding section 131B(7) of the Income Tax Act and section 39(4) of the Value Added Tax Act, where an objection was lodged by an applicant and was not determined before he made an application for review under section 21C(1) of the Act, the objection shall be determined within 4 months from the date he is informed that his application for review cannot be entertained by the Alternative Tax Dispute Resolution Panel.

Made by the Minister on 30 October 2016.