

# Guidelines for Objections & Appeals



# Content

General	2
Legal Requirements	2
Late objection	3
Mode of payment of 10% of tax assessed	4
Determination of objection	5
Refund of 10% deposit	5
Representations to the Assessment Review Committee	6
Appeal to Supreme Court	7
Appeal to the Judicial Committee of the Privy Council	7
Forms	8
Support services	8

The contents of this guide are for information purposes only.

© **Mauritius Revenue Authority**

All rights reserved. No part of this publication may be reproduced or transmitted in any form or by any means, including photocopying and recording without the written permission of the copyright holder, application for which should be addressed to the publisher.

## General

Where a taxpayer is dissatisfied with an assessment or claim issued to him under the following Revenue Laws -

- i. The Income Tax Act;
- ii. The VAT Act;
- iii. The Gambling Regulatory Authority Act;
- iv. The Customs Act;
- v. The Excise Act;
- vi. The Customs Tariff Act;
- vii. The Customs Regulations 1989;
- viii. The Environment Protection Act; or
- ix. The Advertisements Regulation Act

he may, within 28 days of the date of the Notice of Assessment or claim, lodge an objection in a form approved by the Director-General. The form may be sent by registered post or electronically.

Taxpayers may also lodge their objections using the e-objection facilities provided on the MRA's website: [www.mra.mu](http://www.mra.mu)

## Legal Requirements

- i. An objection shall be made within the statutory delay of 28 days;
- ii. The taxpayer making the objection shall specify the detailed grounds of objection;
- iii. In case, the return for the relevant income year has not been submitted to the MRA, the taxpayer is required to submit the return and pay the tax together with any interests and penalties;
- iv. Where the return has been submitted prior to the assessment and the tax due has not been paid accordingly, the taxpayer shall pay the outstanding tax on the return;
- v. Furthermore, the 10% of the amount of the tax assessed shall be paid at the time the objection is lodged except in cases of Customs objections and claims.

Where a taxpayer satisfies the Director-General that he is unable to pay the 10% of the tax assessed at the time of lodging an objection, he may give security by way of bank guarantee on such terms and conditions as may be determined by the Director-General.

There is no need to pay the 10% where the taxpayer objects exclusively to the amount of income assessed as emoluments or to the amount of personal reliefs and deductions disallowed in the Notice of Assessment.

### Late objection

Where a taxpayer proves to the satisfaction of the Director-General that he was unable to object within the statutory delay of 28 days because of illness or other reasonable cause, the Director-General may consider the objection on such terms and conditions as he thinks fit.



# OBJECTIONS & APPEALS

## Mode of payment of 10% of tax assessed

- i. Payment in MUR should be made using direct debit on e-Services or through the MNS for those companies filing and paying through MNS and
- ii. Payment in foreign currency i.e. US Dollar, EURO, GBP, SGD, CHF & ZAR should be made on MNS platform by inserting the assessment number.

You may please refer to the MRA Website for further notes on payment of assessments and e-Objection through direct debit.

Click [here](#)

### iii. Bank guarantee

In case the taxpayer is unable to pay the 10% of the tax payable under the assessment because of certain financial constraints or other reasonable cause, he may give security by way of a bank guarantee.

Where the Director-General is satisfied with the reasons provided by the taxpayer, he may accept a bank guarantee on such terms and conditions as he may impose.

The bank guarantee should be in a form approved by the MRA.

In case of any tax liability upon determination, the bank guarantee will be realized.

Where a taxpayer has neither paid nor provided a bank guarantee in respect of the 10% of the amount assessed, the Director- General shall deem the objection to have lapsed and the taxpayer will be informed accordingly

## Determination of objection

- iii. An objection is dealt with independently by Objection Directorate.
- iv. For the purposes of considering an objection and reviewing an assessment, the MRA may require a taxpayer to submit information and documents within a specified time. The taxpayer may be requested to attend a meeting to support his grounds of objection.
- v. After having considered the grounds of objection, the assessment:
  - a. may be reviewed;
  - b. may be disallowed or allowed in whole or in part; and
  - c. where appropriate, may be amended to conform with his decision
- iv. Where an objection is determined the Director-General shall, in respect of each ground of objection, specify the reasons for the determination.
- v. A Notice of determination of objection shall be issued to the taxpayer by the MRA within 4 months from the date the objection was lodged.
- vi. On determination of the objection, the taxpayer has to pay, within 28 days of the date of the notice, the tax claimed together with any interest and penalties
- vii. Additional interest shall accrue in case payment is effected after 28 days from the date of determination.



### Refund of 10% deposit

Any amount of tax paid in excess of the amount determined shall be refunded together with interest.

## Representations to the Assessment Review Committee

- i. Where the taxpayer is aggrieved by the determination, he may, within 28 days of the date of the notice of determination lodge written representations with the Clerk, Assessment Review Committee.

The taxpayer lodging the representation is required to pay 5% of the amount determined as specified in the notice of determination.

A taxpayer may also make representations within 28 days in the following circumstances:

- a. Where the Director-General has lapsed an objection for failure to pay 10% of the amount assessed;
  - b. Where the Director-General has lapsed an objection for failure to submit the relevant returns;
  - c. Where the Director-General has lapsed an objection for failure to provide detailed grounds of objection;
  - d. Where the Director-General has refused to consider an objection;
  - e. Where the Director-General has lapsed an objection for non-production of documents.
- ii. Where a taxpayer has lodged representations at ARC against our decision to lapse an objection under (a), (b) and (c) and prior to the hearing of the case he:
    - a. pays the 10% of the amount assessed or furnishes a bank guarantee;
    - b. submits the relevant return; and
    - c. provides detailed grounds of objection,

the ARC will be informed accordingly and the case will be referred back to the Objection Directorate for considering the objection.

## Appeal to Supreme Court

Any party who is dissatisfied with the decision of the ARC on a point of law may lodge an appeal with the Supreme Court.

The aggrieved party should, within 21 days of the date of the decision of the ARC, lodge a written application requiring the ARC to state and sign a case for the opinion of the Supreme Court on the grounds specified in the case.

Whether or not an appeal is made to the Supreme Court, any tax to be paid or refunded shall be paid or refunded in accordance with the decision of the Committee, as the case may be.

## Appeal to the Judicial Committee of the Privy Council

Where the taxpayer or the MRA is dissatisfied with the judgment of the Supreme Court on a point of law an appeal may be lodged to the Judicial Committee of the Privy Council.





## Forms

Notices for Objection	Forms
Income Tax	<a href="#">(OADR/Form 01)</a>
VAT	<a href="#">(OADR/Form 02)</a>
EPF	<a href="#">(OADR/Form 03)</a>
GRA	<a href="#">(OADR/Form 04)</a>
Customs Customs Tariff Excise	<a href="#">(OADR/Form 05)</a>
Format of the bank guarantee	<a href="#">(OADR/BG)</a>

Forms may be downloaded from MRA's website: [www.mra.mu](http://www.mra.mu)

## SUPPORT SERVICES

For further information, you may contact:

MRA Service Counter

Ehram Court , Cnr Mgr. Gonin & Sir Virgil Naz Streets, Port Louis

**T:** 207 6000 | **F:** 211 8099 | **E:** [headoffice@mra.mu](mailto:headoffice@mra.mu)

### **Objections, Appeals & Dispute Resolutions (OADR) Department**

Level 6, Belfort Tower, Cnr Dauphine & Joseph Rivière Streets, Port-Louis

**T:** 207 5000 | **F:** 207 5050 | **E:** [objectionsappealsdr@mra.mu](mailto:objectionsappealsdr@mra.mu)



Ehram Court, Cnr Mgr. Gonin & Sir Virgil Naz Streets, Port Louis, Mauritius  
T: +230 207 6000 | F: +230 211 8099 | E: [headoffice@mra.mu](mailto:headoffice@mra.mu) | W: [www.mra.mu](http://www.mra.mu)

