

## **1. OBJECTION TO BE FILED UNDER SECTIONS**

- 131A / 131AA / 131C of the Income Tax Act 1995
- 38 of the Value Added Tax (VAT) Act
- 69 of the Environment Protection Act 2002
- 121 of the Gambling Regulatory Authority (GRA) Act 2007
- 15, 23, 24 & 24A of the Customs Act 1988
- 5, 22, & 52 of the Excise Act 1994
- 5 of the Customs Tariff Act 1969

## **2. OBJECTING ON AN APPROPRIATE APPROVED FORM**

Where a taxpayer / importer is not satisfied with an assessment issued under:-

- the Income Tax Act 1995
- the Value Added Tax (VAT) Act
- the Environment Protection Act 2002
- the Gambling Regulatory Authority (GRA) Act 2007
- the Customs Act 1988
- the Excise Act 1994, and
- the Customs Tariff Act 1969

he may object to the assessment / claim by filling in an appropriate Notice of Objection. The Notice of Objection should be duly filled in and sent by registered post within 28 days of the date of the Notice of Assessment.

## **3. E Objection**

Taxpayers may also file their objections electronically.

## **4. PAYMENT OF 10% ON OBJECTION TO ASSESSMENTS RAISED UNDER**

- Section 131A(2) of the Income Tax Act
- Section 38(2) of the VAT Act
- Section 69 of the Environment Protection Act
- Section 121 (2) of the Gambling Regulatory Authority (GRA) Act

Where a taxpayer objects to an assessment issued under Acts mentioned above, has to pay 10% of the tax payable under the assessment for his objection to be considered valid, except where he objects

- to the amount assessed as emoluments; or
- to the amount of income exemption threshold (IET) allowed in the assessment; or
- to revised losses.

## 5. MODE OF PAYMENT

Payment may be made by cash or cheque at MRA cash counters, Eham Court, Port Louis from Monday to Friday from 09.00 hrs to 15.30 hrs.

A copy of the Notice of Objection should be produced while effecting payment.

Cheques should be drawn to the order of the Director-General MRA crossed 'MRA A/c' or Account Payee Only" may be sent by post. The Tax Account Number (TAN), the name of the Entity and the Assessment No. should be written on the verso of the cheque.

## 6. PAYMENT IN FOREIGN CURRENCY

- (a) Payment in foreign currency i.e. US Dollar, EURO, GBP, CHF & ZAR, should be made through bank transfer. You may liaise with Mrs Indira REETUN (Indira.Reetun@mra.mu), Harris GHOORBIN (Harris.Ghoorbin@mra.mu) & Krishna JOKHOO ([Krishna.Jokhoo@mra.mu](mailto:Krishna.Jokhoo@mra.mu)) for bank details before making the bank transfer.
- (b) Except for foreign currencies mentioned in (a) above, all payments should be made in equivalent Mauritian rupees.

## 7. FURNISHING OF BANK GUARANTEE

- (a) In case the taxpayer is unable to pay the 10% of the tax payable under the assessment because of cash flow problems he may give security by way of a bank guarantee. However the provision of a bank guarantee is not an automatic alternative in lieu of the payment of 10%. The taxpayer must still show that the business has liquidity problems. The burden lies on him to prove to the Director General that he has reasonable grounds for not being able to pay the 10% in one sum. "Reasonable grounds" is not defined, but includes, the following:
  - (i) Cash flow problems – a letter from the taxpayer explaining his financial problem and a copy of his latest bank statements in respect of all accounts held by him should be produced by taxpayer.
  - (ii) Where the taxpayer is in receivership or in winding-up process.
  - (iii) Where a taxpayer is no longer in business and is not deriving any income, he must demonstrate that he is in severe financial difficulties.
- (b) On determination of the objection,
  - (i) the taxpayer has to pay the amount of 10% of the tax claimed in the notice of assessment in case the assessment is maintained or where the revised tax payable exceeds the amount of 10%.
  - (ii) if the revised tax is less than the amount of 10%, he will have to pay the full amount.
- (c) The bank guarantee will be enforced to realize the amount of tax due unless the taxpayer pays, as specified above.

## 8. FORMS AVAILABLE

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

are available at:

**a. MRA Service Counter**

MRA, Eham Court  
Cnr Mgr. Gonin & Sir Virgil Naz Streets  
Port Louis  
**Hotline:** 207 6010  
**Tel:** 207 6000  
**Fax:** 211-8099  
**Email:** [headoffice@mra.mu](mailto:headoffice@mra.mu)

**b. Objections, Appeals & Dispute Resolutions (OADR) Department**

Level 6, Belfort Tower  
Cnr Dauphine & Joseph Rivière Streets  
Port-Louis  
**Tel:** 207 5000  
**Fax No:** 207-5050  
**Email:** <mailto:objectionsappealsDR@mra.mu>

**c. May be downloaded from MRA website:** <http://www.mra.mu>

## 9. SUPPORT SERVICES

For further information you may contact MRA Service Counter or OADR Department at address shown above.

**10.NOTE**

TAXPAYERS MAY OBJECT TO CLAIMS ISSUED TO PERSONS DISSATISFIED FOR NON / LATE SUBMISSION OF:-

- a. RETURN OF EMPLOYEES (ROE) under S93 OF INCOME TAX ACT
- b. TAX DEDUCTION AT SOURCE (TDS) STATEMENTS under S111K OF INCOME TAX ACT
- c. STATEMENT BY COMPANY HAVING ANNUAL TURNOVER EXCEEDING Rs 100m – S123B(5) OF THE INCOME TAX ACT

WITHIN 28 DAYS OF THE CLAIM IN A FORM APPROVED BY THE DIRECTOR GENERAL.

**06 August 2015**