

THE MAURITIUS REVENUE AUTHORITY ACT

Act 33/2004

20 October 2004

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AN ACT

To establish as a body corporate a Revenue Authority for the purposes of managing and operating an effective and efficient revenue raising organisation acting as agent of the State and for matters incidental thereto.

ENACTED by the Parliament of Mauritius, as follows-

PART I - PRELIMINARY

1. Short title

This Act may be cited as the **Mauritius Revenue Authority Act**.

2. Interpretation

In this Act -

“Assessment Review Committee” or “Committee” means the Assessment Review Committee referred to in section 18;

“Authority” means the Mauritius Revenue Authority established under section 3;

“ATDR Panel” means the Alternative Tax Dispute Resolution Panel set up under section 21C(2);

“Board” means the Revenue Board referred to in section 5(2);

“business” has the same meaning as in the Income Tax Act;

“Chairperson” means the Chairperson of the Board appointed under section 5(2);

“Commission” means the Financial Crimes Commission established under the Financial Crimes Commission Act 2023;

“Committee” means the Assessment Review Committee;

“Department” means a Department of the Authority referred to in section 3(4);

“Director-General” means the Director-General of the Authority referred to in section 10;

“Division” means a Division of the Authority referred to in section 3(4);

“employee” means a person working for the Authority by virtue of a contract of employment;

“management team” means the Director-General, the Heads of the Departments, the Heads of the Divisions and such other officers as the Board may approve;

“member” -

(a) means a member of the Board; and

(b) includes the Chairperson of the Board;

“Minister” means the Minister to whom responsibility for the subject of finance is assigned;

“Ministry” means the Ministry responsible for the subject of finance;

“money laundering” has the same meaning as in the Financial Intelligence and Anti-Money Laundering Act;

“officer” -

(a) means a person who is part of the management team and any other person employed by the Authority to perform duties of an administrative or technical nature; and

(b) includes a law practitioner or other person having a legal qualification, employed by the Authority;

“panel” means a panel of the Committee;

“Revenue Law” means an enactment specified in the First Schedule;

“Secretary” means the Secretary to the Board referred to in section 5(6);

“tax” means a tax, duty, fee, levy, contribution or charge, or other sum leviable or payable to the State under a Revenue Law.

Amended by [\[Act No. 26 of 2012\]](#); [\[Act No. 18 of 2016\]](#); [\[Act No. 11 of 2018\]](#); [\[Act No. 15 of 2021\]](#); [\[Act No. 20 of 2023\]](#); [\[Act No. 11 of 2024\]](#)

PART II - THE AUTHORITY

3. The Authority

(1) There is established for the purposes of this Act the Mauritius Revenue Authority which shall be a body corporate.

(2) (a) Subject to paragraph (b), the Authority shall be the agent of the State for the purposes of –

- (i) the assessment of liability to, the collection of and the accountability for, tax; and
- (ii) the management, operation and enforcement of the Revenue Laws.

(b) Legal proceedings in relation to any act done by the Authority under paragraph (a) –

- (i) may not be instituted against the State;

(ii) may be instituted by or against the Authority.

(3) (a) Subject to paragraph (b), any tax collected by the Authority shall, as soon as is reasonably practicable, be paid by the Director-General into the Consolidated Fund or any other Fund as specified in a Revenue Law.

(b) The Director-General shall pay –

(i) **Repealed by [\[Act No. 3 of 2024\]](#)**

(ii) the sum referred to in section 60(1)(d), and the net proceeds referred to in section 71(3)(c), of the Gambling Regulatory Authority Act into the Lotto Fund set up under section 85 of the Gambling Regulatory Authority Act;

(iii) the levy imposed under section 114 of the Gambling Regulatory Authority Act into the Responsible Gambling and Capacity Building Fund set up under section 11A of the Gambling Regulatory Authority Act; and

(iv) the contribution referred to in section 47 of the Mauritius Cane Industry Authority Act to the Mauritius Sugar Syndicate.

(4) The Authority shall comprise -

(a) the Office of the Director-General;

(b) the Customs Department and one or more Tax Departments;

(c) subject to subsection (5)(b), the Fiscal Investigations Department, the Legal Services Department and such other Departments as the Board may set up; and

(d) the Internal Affairs Division and the Internal Audit Division.

- (5) (a) The Internal Affairs Division shall be responsible for -
- (i) dealing with allegations of malpractice or other complaints against an officer or employee;
 - (ii) processing and verifying the declaration of assets made by an officer or employee or prospective officer or employee; and
 - (iii) performing such other cognate duties as the Board may determine.

(b) Without prejudice to such legal services, including legal representation, as the Authority may seek and obtain from law officers whenever its Legal Services Department is inadequately or unsuitably staffed, law practitioners in the Legal Services Department shall give general legal assistance to the Authority, including legal assistance in the conduct of fiscal investigations and in the application and enforcement of the Revenue Laws.

(c) Every other Department shall be responsible for such duties as the Board may, on the recommendation of the Director-General and after consultation with the other officers of the management team, in writing direct.

(6) In the discharge of his duties under subsection (5) (a), the Head of the Internal Affairs Division shall have power to –

- (a) make such enquiries or investigations as he thinks necessary;
- (b) call for any record, document or information;
- (c) retain for such period as may be considered reasonable for their examination any such record or document;
- (d) make a copy of any such record or document; or
- (e) require any person to attend before him to give such information as may be required.

Amended by [\[Act No. 17 of 2007\]](#); [\[Act No. 14 of 2009\]](#); [\[Act No. 18 of 2016\]](#); [\[Act No. 10 of 2017\]](#); [\[Act No. 11 of 2018\]](#); [\[Act No. 3 of 2024\]](#)

4. Functions of Authority

- (1) The functions of the Authority shall be to -
 - (a) administer, operate and give effect to the Revenue Laws and, for that purpose, assess liability to, collect and account for, all taxes;
 - (b) monitor, oversee and coordinate all activities relating to, and ensure a fair, efficient and effective administration and operation of, the Revenue Laws;
 - (c) deliver a high standard of service to the public with a view to promoting voluntary compliance with the Revenue Laws, promoting fairness and transparency, increasing the efficiency and effectiveness of its Departments and Divisions and maximising revenue collection;
 - (d) combat fraud and other forms of tax evasion;
 - (e) set objectives and work targets and promote human resource development and training for its officers and other employees;
 - (f) determine the manner in which a particular category of persons may use electronic means for the purpose of submitting a return, effecting a payment or making a claim under a Revenue Law;
 - (g) ensure compliance by its officers with the Revenue Laws to the highest possible degree;
 - (ga) monitor the assets and liabilities of any declarant under section 160 of the Financial Crimes Commission Act 2023; and

- (h) advise the Minister and other relevant organs of the State on any matter relating to taxation or revenue law or administration.
- (2) (a) Where the Minister is satisfied that the public interest so requires, he may give such written directions of a general character to the Authority as he thinks fit.
- (b) The Board shall give effect to any direction issued to the Authority in accordance with this subsection.

Amended by [\[Act No. 20 of 2023\]](#)

5. The Board

- (1) The Authority shall be administered and managed by a Revenue Board in accordance with this Act.
- (2) The Board shall consist of-
 - (a) a Chairperson, being a person who has not been or is not actively engaged in any political activity, to be appointed by the President, after consultation with the Prime Minister and the Leader of the Opposition, for a period of not less than 3 years, and on such other terms and conditions as the President thinks fit;
 - (b) a representative of the Ministry;
 - (c) the Director-General, who shall not have the right to vote; and
 - (d) 5 other persons, having adequate experience in accountancy, economics, taxation, law, or business administration, to be appointed by the Minister for a period of not less than 3 years, and on such other terms and conditions as he thinks fit.
- (3) At the expiry of his term of office, a member referred to in subsection (2) (a) or (d) shall be eligible for reappointment.

- (4) (a) The Board shall meet at least once a month and at such other times as the Chairperson thinks fit.
- (b) The Chairperson and 3 other members shall constitute a quorum at a meeting of the Board.
- (c) In the absence of the Chairperson from a meeting of the Board, the members present shall elect a member to act as Chairperson for that meeting.
- (5) (a) Where a member, or a close relative of his, has a direct or indirect interest in any matter which is, or is to be, raised at a meeting of the Board, he shall, as soon as he is aware of the fact, notify the Secretary.
- (b) The Board may determine that the member shall not be present or shall not vote while the matter is being considered.
- (6) There shall be a Secretary to the Board who shall be an employee designated by the Board and who shall -
 - (a) prepare and attend every meeting of the Board;
 - (b) keep minutes of its proceedings; and
 - (c) have such other duties as may be determined by the Board.

Amended by [\[Act No. 15 of 2022\]](#)

6. Powers and duties of Board

(1) The Board may, on the recommendation of the Director-General and after consultation with the other officers of the management team, set up other Departments, split a Department into 2 or more or merge 2 or more Departments into one.

(2) For the purpose of ensuring the efficient and effective operation of a Department, the Board may set up within that Department such number of Sections or Units as it may determine.

(3) (a) The Board shall, subject to section 28, select and recruit, on a fixed term performance contract, a sufficient number of suitably qualified and competent officers to form part of the management team so as to enable the Authority to better discharge its functions and exercise powers under this Act.

(b) For the purposes of the first exercise of selection and recruitment, in respect of every category or grade of officers under paragraph (a), the Board shall -

- (i) in the first instance, invite applications exclusively from officers referred to in section 28(1); and
- (ii) in the event of any vacancies that require to be filled on the completion of the exercise referred to in subparagraph (i), invite the general public to submit applications to fill the vacancies,

due regard being had to the experience of officers referred to in section 28(1) and the efficiency of the Authority.

(4) (a) The Board shall -

- (i) on the recommendation of the Director-General, lay down the terms and conditions of service of the officers of the management team;
- (ii) not alter those terms and conditions except on the recommendation of the Director-General who shall have prior consultation with the management team.

(b) The Board shall, on the recommendation of the management team, specify the terms and conditions of service of every other employee of the Authority.

(c) The terms and conditions of service referred to in this subsection shall include matters relating in particular to -

- (i) the appointment, discipline, termination of contract, dismissal, pay and leave of, and the security to be given by, officers and employees;
 - (ii) appeals by officers and employees against termination of contract, dismissal or other disciplinary measures; and
 - (iii) the establishment and maintenance of provident fund schemes, pension fund schemes and other schemes and the contributions payable to those schemes and the benefits derived from them.
- (5) Subject to subsection (6), the Board may –
- (a) with the approval of the Minister, borrow money or raise loans;
 - (b) give directions of a general or specific character to the Director-General or the Secretary;
 - (c) set up such sub-committees as it may determine, consisting of one or more members, one or more officers and such other qualified persons as it thinks fit who shall be co-opted to sit thereon;
 - (d) call for any information, document or other material, by such means and in such form and manner, from a public officer and, notwithstanding any other enactment, make use of any such information, document or other material for the purpose of the discharge of the functions of the Authority or exercise of its powers under this Act; and
 - (e) delegate to an officer of the management team its powers under paragraph (d).
- (6) The Board shall not have access to any information concerning the liability or otherwise of any person to tax.

Amended by [\[Act No. 9 of 2015\]](#); [\[Act No. 15 of 2022\]](#)

7. Delegation of powers

Subject to such instructions of a general nature as it may give, the Board may delegate to the Chairperson or the Director-General such of its powers and duties as may be necessary for the effective management of the Authority, other than the power to -

- (a) borrow money;
- (b) raise loans; or
- (c) enter into any transaction in respect of capital expenditure which exceeds one million rupees.

7A. Discretionary powers

Where the Director-General exercises discretionary powers under any Revenue Law, he shall, in such cases as may be prescribed, issue statements of practice specifying the circumstances in which the discretionary powers are exercised.

Added by [\[Act No. 9 of 2015\]](#)

7B. Assessment or claim by Director-General

Where an assessment or a claim is made for payment of tax, the Director-General shall specify in the assessment or claim –

- (a) the amount in whole or in part of any deduction claimed by the person, which has been disallowed and the reason for the decision;
- (b) the basis for the computation of the amount and its justification;
and
- (c) the reason for making the assessment or claim.

Added by [\[Act No. 9 of 2015\]](#)

7C. Objection determined by Director-General

Where an objection under any Revenue Law is determined, the Director-General shall, in respect of each ground of objection, specify the reasons for his determination.

Added by [\[Act No. 18 of 2016\]](#)

8. General Fund

- (1) The Authority shall establish a General Fund –
 - (a) into which shall be paid -
 - (i) all sums received from the Consolidated Fund;
 - (ii) all grants, loans, interest, fees or charges and all sums, other than taxes, which may lawfully accrue to the Authority; and
 - (iii) all sums from such other source as the Minister may approve; and
 - (b) out of which all payments required to be made by the Authority and all charges on the Authority shall be effected.
- (2) The Authority shall, not later than 3 months before the end of every financial year, prepare and submit to the Minister an estimate of its income and expenditure for that financial year.
- (3) – (4) -
- (5) The auditor to be appointed under section 5(1) of the Statutory Bodies (Accounts and Audit) Act shall be the Director of Audit.
- (6) The Authority shall, not later than 3 months after the end of every financial year, prepare and submit to the Director of Audit a statement of its income and expenditure and a balance sheet for that year.

- (7) The Director of Audit shall, as soon as practicable after the end of every financial year, submit to the Board a report on his examination and verification of the accounts referred to in subsection (6).

9. Annual Report

- (1) The Board shall, not later than 7 months after the close of every financial year, forward to the Minister a report on the activities of the Authority, together with its audited accounts and the statements referred to in section 10(5), duly audited in respect of that financial year.
- (2) The Board shall furnish to the Minister such information with respect to the activities of the Authority, in such manner and at such time, as he may specify.
- (3) The Minister shall, at the earliest available opportunity, lay on the table of the Assembly a copy of the report referred to in subsection (1).

Amended by [\[Act No. 26 of 2012\]](#)

PART III - ADMINISTRATION

10. The Director-General

- (1) There shall be a Director-General who shall be the chief executive officer of the Authority, charged with responsibility for the execution of the policy of the Board on matters of tax administration and for the control and management of the day-to-day business of the Authority.
- (2) The Board shall appoint the Director-General from among suitable candidates on a fixed term performance contract.
- (3) The Director-General shall, in the discharge of his functions –

- (a) submit to the Board the statements referred to in section 10(5) which have been duly audited, for the purpose of assessing the efficiency of the Authority;
 - (b) comply with any decision of the Board and with any direction given to him by the Board; and
 - (c) be accountable and answerable to the Board on matters of tax administration.
- (4) The Director-General may delegate to the Head of a Department, or to any officer of that Department, any of his powers or duties under the Revenue Laws.
- (5) The Director-General shall, for the purposes of section 3(2)(a), prepare statements, duly signed by him, showing, in respect of every financial year –
- (a) in relation to taxpayers, the number of registrations, deregistrations and self-assessments in respect of the different taxes and category of taxpayers;
 - (b) the status of objections, appeals, fiscal investigations and legal proceedings, in terms of the number and amount of tax for the different taxes and by category of taxpayers;
 - (c) a summary of taxpayers' accounts giving debits and credits for the different taxes, by category of taxpayers, in respect of self-assessments, assessments and claims raised by the Authority and arrears of tax including book balances;
 - (d) the reconciliation of net revenue collection in respect of the different taxes with –
 - (i) the summary of taxpayers' accounts referred to in paragraph (c); and

- (ii) the amounts recorded in the Treasury Accounting System; and
 - (e) the amount written off as irrecoverable debt in respect of the different taxes, number of debtors and by category of taxpayers.
- (6) For the purposes of subsection (5) –
- “category of taxpayers” means such category of taxpayers as may be mutually agreed between the Authority and the Ministry.
- (7) The Authority shall implement the provisions of –
- (a) subsection (5)(a), (b), (d)(ii) and (e) in respect of the financial year 2014 and in respect of every subsequent financial year; and
 - (b) subsection (5)(c) and (d)(i) in respect of the financial year 2015 and in respect of every subsequent financial year.

Amended by [\[Act No. 26 of 2012\]](#)

11. Staff of Authority

- (1) The officers of the management team shall be recruited in the manner specified in section 6(3).
- (2) (a) The Authority shall select and recruit such employees as the Board may deem necessary for the proper discharge of its functions and exercise of its powers under this Act.
- (b) -
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- (3) The recruitment and appointment of any employee referred to in subsection (2) shall be made by the Board on the recommendation of a committee appointed from time to time by the Board.
- (4) A committee referred to in subsection (3) shall –
- (a) be chaired by the Director-General, or where the Board so decides, by -
 - (i) any other member of the Board, other than its Chairperson; or
 - (ii) any officer of the management team; and
 - (b) comprise not more than 4 other persons, being either officers of the management team or members of the Board,

provided that, in all circumstances –

- (A) officers of the management team shall constitute a majority of the members of the committee; and
- (B) the Committee shall, in the case of vacancies in the 2 grades below the grade of Director-General, comprise at least the Director-General or another member of the Board.

Amended by [\[Act No. 20 of 2009\]](#); [\[Act No. 37 of 2011\]](#)

11A. Appointment of technical experts

For the purpose of administering revenue laws, the Director-General or any officer authorised by him may retain the services of an expert in a technical field or the services of a specialised agency.

Added by [\[Act No. 12 of 2023\]](#)

12. Administrative control

- (1) The Head of every Department shall report on, and be directly accountable to the Director-General for, the execution of the duties assigned to him.
- (2) The Head of every Division shall report on, and be directly accountable to the Board for, the execution of the duties assigned to him.
- (3) An officer or other employee who is assigned to a Department or Division shall be under the administrative control of the Head of the Department or the Head of the Division to which he is assigned.

13. Confidentiality

- (1) Subject to subsection (2), every member, the Director-General, every officer and every other employee having access to the records of the Authority shall maintain during and after his period of service with the Authority, the confidentiality of any matter relating to this Act which comes to his knowledge.
- (2) No person referred to in subsection (1) shall communicate to any other person any matter relating to this Act which comes to his knowledge in the performance of his duties except -
 - (a) for the purposes of administering this Act;
 - (aa) for the purposes of enabling the Director of Statistics Mauritius to discharge, or assist him in discharging, any of his functions under the Statistics Act;
 - (ab) for the purpose of exchanging information with the Economic Development Board for the monitoring of tax exemptions provided under any scheme administered by the Economic Development Board;
 - (ac) for the purpose of exchanging information with the Ministry where the information is in respect to financial assistance provided by the Director-General;

- (ad) for the purpose of enabling the Maurice Stratégie Board under the Maurice Stratégie Board Act 2024 to carry out research on inequality and poverty for Mauritius without disclosing the name of any individual;
 - (ae) where the information is reasonably required –
 - (i) by the Commission for an investigation into a money laundering offence;
 - (ii) by a police officer not below the rank of Assistant Commissioner of Police for an investigation into a money laundering offence or into offences under section 39 of the Dangerous Drugs Act;
 - (iii) for an application under the Asset Recovery Act by the Enforcement Authority established under that Act;
 - (i) by the Agency established under the Good Governance and Integrity Reporting Act;
 - (af) for the purpose of enabling the Gambling Regulatory Authority to discharge its functions under section 93B of the Gambling Regulatory Authority Act;
 - (b) where he is required to do so by law; or
 - (c) where he is authorised to do so by the Minister.
- (3) This section shall be in addition to, and not in derogation from, the provisions relating to confidentiality and secrecy under the Revenue Laws.

Amended by [\[Act No. 14 of 2009\]](#); [\[Act No. 20 of 2011\]](#); [\[Act No. 15 of 2021\]](#); [\[Act No. 15 of 2022\]](#); [\[Act No. 20 of 2023\]](#); [\[Act No. 11 of 2024\]](#)

14. Declaration of assets

- (1) Every person shall, on an offer of appointment by the Authority –

- (a) as Director-General, submit a declaration of assets to the Chairperson; or
- (b) as officer or employee, submit, subject to subsection (2A) a declaration of assets to the Director-General,

by way of an affidavit in the form set out in the Second Schedule, in relation to himself, his spouse, his minor children and subject to subsection (2), his grandchildren and children of age.

- (2) The declaration of assets shall, in relation to grandchildren and children of age, specify any property sold, transferred or donated to each one of them in any form or manner whatsoever including income or benefits from any account, partnership or trust.
- (2A) A declaration of assets referred to in subsection (1)(b) shall be submitted electronically and in such manner as the Director-General may determine.
- (2B) Where an officer or employee submits, pursuant to subsection (1)(b), a declaration of assets to the Director-General, that officer or employee shall keep that declaration of assets in his custody for a period of 6 years from the date the declaration of assets is submitted to the Director-General.
- (3) Every officer or employee referred to in subsection (1) shall make a fresh declaration of assets in the manner specified under this section, every 3 years, and also on the expiry or termination of his employment on any ground.
- (4) Notwithstanding subsection (3), the Director-General may, where he has reason to believe that an officer or employee has made a false declaration, or has concealed the existence of an asset which he has to declare, or has otherwise omitted to make such a declaration, require an officer to make a declaration of assets at any time.
- (5) The Head of the Internal Affairs Division, or any officer deputed by him, may, for the purposes of verifying any declaration of assets lodged under this section

or under section 160 of the Financial Crimes Commission Act 2023, require from the person making the declaration any document or any oral or written information.

- (6) The powers exercisable by the Head of the Internal Affairs Division shall, in relation to a requirement under subsection (5) in respect of himself, be exercised by the Director-General.

14A. Penalty for late submission of declaration of assets and liabilities under Financial Crimes Commission Act 2023

(1) Where a person fails, without reasonable excuse, to submit a declaration of his assets and liabilities under section 160 of the Financial Crimes Commission Act 2023 within the specified period, he shall be liable to pay to the Authority a penalty representing 5,000 rupees per month or part of the month, until such time as the declaration is submitted, provided that the total penalty payable shall not exceed 50,000 rupees.

(2) Any person who is dissatisfied with a decision of the Authority relating to the imposition of a penalty pursuant to subsection (1), may, within 28 days of the imposition of the penalty, apply to the Supreme Court for a judicial review of such decision.

Amended by [\[Act No. 17 of 2007\]](#); [\[Act No. 26 of 2012\]](#); [\[Act No. 10 of 2017\]](#); [\[Act No. 11 of 2018\]](#); [\[Act No. 20 of 2023\]](#)

15. Fiscal Investigations

(1) Subject to subsections (2) and (3), the Director-General or any officer assigned to the Fiscal Investigations Department may, for the purposes of ascertaining the tax liability of a person or for the proper discharge of the functions of the Authority under section 4(1)(d)

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- (a) make such enquiries as he thinks necessary;
- (b) require any person to produce any record, bank statement or other document or article or provide any information orally or in writing relating

to his business and, for that purpose, at all reasonable times, enter any premises where such business is carried out;

- (c) make a similar request to an agent or employee of a person referred to in paragraph (b) or to a person found on any premises referred to in paragraph (b) who appears to be involved in the business;
- (d) make a copy of any record, bank statement or other document found on any such premises;
- (e) retain or seize any record, bank statement or other document or article;
or
- (f) by written notice, require any person referred to in paragraph (b) or (c) to appear before him.

(1A) For the purpose of subsection (1)(b), the officer assigned to the Fiscal Investigations Department may be accompanied by an expert or the representative of a specialised agency whose services have been retained under section 11A.

Added by [\[Act No. 15 of 2023\]](#)

(2) No retention or seizure shall be effected pursuant to subsection (1)€ unless it is reasonably necessary to do so for the purpose of an investigation, and anything retained or seized shall be returned as soon as it is no longer so required.

(3) Where an officer exercises any power under this section, he may be required to exhibit proof that he is acting by virtue of a valid delegation of power made pursuant to this Act.

15A. Stay of assessment or claim

- (1) Where –
 - (a) proceedings have been initiated by the Legal Services Department under section 16 in respect of an offence which may have been committed under section 147 of the Income Tax Act, section 58 of the Value Added Tax Act,

section 148 (4) or (5) of the Gambling Regulatory Authority Act or section 131A or 158(1)(b) or (3)(a), (b) or (c) of the Customs Act; or

- (b) a money laundering offence may have been committed in respect of an offence referred to in paragraph (a) and the matter has been referred to the Commission for investigation,

the Director-General may stay any related assessment or claim intended to be raised.

(2) Subject to subsection (3), where –

- (a) the Commission discontinues an investigation or the Legal Services Department discontinues an enquiry;
- (b) the Director of Public Prosecutions discontinues criminal proceedings;
or
- (c) a Court decision is obtained following criminal proceedings instituted,

with respect to the offences specified in subsection (1), the Director General may, notwithstanding sections 123A and 130 of the Income Tax Act, sections 28A and 37(3) of the Value Added Tax Act, sections 119 and 119A of the Gambling Regulatory Authority Act and sections 7A, 15 and 24A of the Customs Act, issue an assessment or claim in respect of any related tax, duty or levy which was the subject of the enquiry, investigation or criminal proceedings not later than one year after the date the enquiry is discontinued, the investigation is discontinued, the criminal proceedings are discontinued or a Court decision is obtained.

(3) Where the Director-General has, pursuant to subsection (1) , stayed any related assessment or claim intended to be raised, he shall not issue an assessment or claim beyond a period of 2 years from the time limit the Director-General is authorised to raise an assessment or claim under sections 123A and 130 of the Income Tax Act, sections 28A and 37(3) of the Value Added Tax Act, sections 119 and 119A of the Gambling Regulatory Authority Act, and sections 7A, 15 and 24A of the Customs Act.

Amended by [\[Act No. 5 of 2020\]](#); [\[Act No. 20 of 2023\]](#)

16. Prosecution of offences

- (1) The Commissioner of Police shall designate such number of police officers as the Board may require to be enquiring officers in the Legal Services Department of the Authority.
- (2) An enquiring officer referred to in subsection (1) shall –
 - (a) carry out enquiries in any case referred to him by the Director-General in respect of a suspected offence under a Revenue Law; and
 - (b) subject to subsection (6), have such of the powers of a police officer under the Police Act as may be necessary for the performance of his duties under this Act.
- (3) An enquiring officer of the Legal Services Department or such other officer designated by the Director-General may, where a person is reasonably suspected of having committed an offence under any of the Revenue Laws, appear before a Magistrate and swear an information to that effect.
- (4) Subject to subsection (5), an officer of the Legal Services Department or such other officer designated by the Director-General may, without prejudice to the powers of the Director of Public Prosecutions under the Constitution, conduct the prosecution before any Court other than the Supreme Court -
 - (a) where an information is lodged by virtue of subsection (3);
 - (b) in any case where the Director of Public Prosecutions advises that prosecution for an offence under any section of any of the enactments specified in the Fourth Schedule shall be conducted by such an officer; or
 - (c) for any offence under the Revenue Laws other than an offence under any section of any of the enactments specified in the Fourth Schedule.
- (5) Where a person commits an offence under any section of any of the enactments specified in the Fourth Schedule, the Director of Public Prosecutions may, in his discretion -

- (a) determine that the information relating to the offence shall be laid before a Judge sitting without a jury, the Intermediate Court or a District Court; and
 - (b) subject to section 3(1) of the Criminal Procedure Act and where an information is laid before a Judge sitting without a jury, authorise a barrister, who is an officer of the Legal Services Department, or who is retained by the Authority, to conduct the prosecution of the offence.
- (6) No enquiring officer shall, in relation to any offence, exercise powers of arrest by virtue of subsection (2)(b) without the concurrence of a police officer not below the rank of Assistant Commissioner of Police.

Amended by [\[Act No. 11 of 2018\]](#)

17. Write-off of irrecoverable tax

(1) No tax which has become irrecoverable shall be written off without the prior comments of the Director, Internal Audit Division of the Authority and the approval of the Board.

(2) Where a request for write-off of tax under subsection (1) is made, the names of the persons concerned shall be omitted.

(3) The power of the Board under subsection (1) shall be exercisable notwithstanding section 6(6) but subject to the Board, in so doing, limiting itself to the amount of the irrecoverable tax, the date since when the amount is outstanding, the enforcement action taken, the reasons for requesting approval to write-off and the total amount of arrears of revenue.

Amended by [\[Act No. 14 of 2009\]](#); [\[Act No. 20 of 2009\]](#); [\[Act No. 26 of 2013\]](#)

17A. Repealed by [\[Act No. 11 of 2018\]](#)

Added by [\[Act No. 26 of 2012\]](#)

PART IV – REVIEW OF ASSESSMENTS

18. Assessment Review Committee

- (1) There shall be, for the purposes of the enactments specified in the Fifth Schedule, an Assessment Review Committee which shall consist of -
 - (a) a Chairperson, and one or more Vice-chairpersons, who shall be barristers of not less than 5 years' standing, appointed by the Public Service Commission; and
 - (b) such other members as may be appointed by the Minister, being persons having experience in accountancy, economics, taxation, law or business administration, who are not members, officers or employees of the Authority.
- (2)
 - (a) The Committee shall sit in one or more panels.
 - (b) The decision of a panel shall be deemed to be the decision of the Committee.
 - (c) A panel shall consist of the Chairperson or a Vice-Chairperson and 2 other members of the Committee, designated by the Chairperson.
 - (d) Notwithstanding paragraph (c), the Chairperson may, where the nature of the case does not require 2 members, direct that a panel hearing the case shall consist of a Chairperson or Vice-chairperson and one member.
- (2A) Where a panel has started hearing representations under section 20 and the Chairperson, Vice-chairperson or any other member can no longer form part of the panel –
 - (a) the Chairperson may, with the consent of the parties to the case, be replaced by a Vice-chairperson to form part of the panel;

- (b) the Vice-chairperson may, with the consent of the parties to the case, be replaced by the Chairperson or another Vice-chairperson to form part of the panel; or
 - (c) the member may, with the consent of the parties to the case, be replaced by another member to form part of the panel.
- (2B) Any panel reconstituted under subsection (2A) shall continue to hear the representations under section 20.
- (3) The members of the Committee referred to in subsection (1)(b) shall be paid such allowance or fees as the Minister may determine.
- (4) There shall be a Clerk to the Committee and such other public officers as may be necessary to enable the Committee to discharge its functions under this section.
- (5) The Minister may designate such public officers as may be necessary to enable the Committee to discharge its functions under this section.
- (6) Subject to this section and sections 19 and 20, the Committee shall regulate its proceedings in such manner as it thinks fit.

Amended by [\[Act No. 15 of 2022\]](#); [\[Act No. 11 of 2024\]](#)

18A. Key performance indicators

- (1) The Minister shall, at the beginning of each financial year, set such key performance indicators as he may determine, together with their corresponding targets for the financial year and subsequent financial years.
- (2) Every key performance indicator under subsection (1) shall be specific, measurable, achievable, relevant and time-bound.
- (3) The Committee shall, for the purpose of subsection (1) –
 - (a) put in place a monitoring system of the key performance indicators; and
 - (b) send regular reports to the Ministry in such form and manner as it may determine.

Added by [\[Act No. 11 of 2024\]](#)

19. Lodging written representations with Committee

(1) Subject to subsection (2), any person who is aggrieved by a decision, determination, notice or claim under any of the enactments specified in the Fifth Schedule may, within 28 days of the date of the decision, determination, notice or claim, as the case may be, lodge with the Clerk to the Committee, written representations, with copy to the person against whose decision, determination, notice or claim the person aggrieved lodges the written representations, specifying the reasons for asking for a review of the decision, determination, notice or claim, as the case may be.

(1A) (a) Where the written representations referred to in subsection (1) relate to a decision, determination, notice or claim as the case may be under –

- (i) the Income Tax Act except sections 131A(6), 131A(7)(b), 131AA(5), 131AA(6)(b), 131B(4) and 131C (3)(b);
- (ii) the Value Added Tax Act except sections 38(4), 38(5) and 39(2A);
- (iii) Part XXIII of the Gambling Regulatory Authority Act, except section 121(4) and (5);
- (iv) the Customs Act, except sections 15(2) (ca), 23(5)(ca), 24(4) (ca) and 24A(3)(ca);
- (v) the Customs Tariff Act except section 5(2A) (fa); or
- (vi) the Excise Act, except sections 5(1)(ca), 22(5)(ca) and 52(5) (ca),

the Clerk of the Committee shall endeavour to fix the case pro forma before the Chairperson or Vice-chairperson of the Committee within one month from the date of lodging of the written representations referred to in subsection (1).

(b) Where the case is called pro forma under paragraph (a), the Chairperson or Vice-chairperson shall direct the parties to submit a statement of case, together with any witness statement and any relevant document, to the Committee with copy to the other party within 21 days of the pro forma date.

(c) Where the Chairperson or Vice-chairperson is satisfied that it would not be practicable for a party to file the statement of case and documents, if any, within 21 days of the pro forma date, the Chairperson or Vice-chairperson may direct the parties to file the

statement of case and documents, if any, within a delay to be determined by the Chairperson or Vice-chairperson.

(d) The statement of case referred to in paragraph (b) shall be in such form as the Committee may approve and shall contain, as may be applicable to the applicant or the Director-General, precisely and concisely –

- (i) the facts of the case;
- (ii) the grounds for representations and the arguments relating to each of the grounds;
- (iii) the reasons for the decision, determination, notice or claim, as the case may be;
- (iv) submissions on any point of law; and
- (v) any other submissions relevant to the representations.

(e) Where the applicant or the Director-General fails to submit the required statement of case, witness statement and other documents within the delay given by the Chairperson or Vice-chairperson under paragraphs (b) or (c), no further delay shall be allowed.

(1B) Any witness statement shall contain a signed statement by a witness 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 before the Committee.

(1C) Deleted by [\[Act No. 15 of 2022\]](#)

(1D) Any party served with a statement of case may, within 21 days of receipt of the statement of case, submit his comments thereon to the Committee, with copy to the other party.

(1DA) No reply or comment on documents received under this section shall be made after the delay specified in subsection (1D).

(1E) Any statutory delay relating to proceedings before the Assessment Review Committee which expires, or falls wholly or partly during –

- (a) the COVID-19 period shall, notwithstanding this Act, be suspended and that statutory delay shall start from the day following the last day of the COVID-19 period; or
 - (b) a period of 21 days after the COVID-19 period lapses, notwithstanding this Act, be suspended and that statutory delay shall start from the day following the last day of the 21 days' period.
- (1F) Where the written representations referred to in subsection (1) relate to a determination under section 131B(2) of the Income Tax Act, section 39(2) of the Value Added Tax Act or section 122(2) of the Gambling Regulatory Authority Act, the person lodging the representations shall pay to the Director-General, at the time of lodging his written representations, 5 per cent of the amount determined as specified in the notice of determination.
- (2) Notwithstanding subsection (1E), where a person has failed to make his representations within the time specified in subsection (1) and the Chairperson is satisfied that the failure was due to illness or other reasonable cause, the Chairperson may direct that the representations shall be accepted.
- (2A) Where a person fails to pay the 5 per cent of the amount determined at the time of making written representations in accordance with subsection (1E) and the Chairperson is satisfied that failure to pay is due to a reasonable cause, the Chairperson may direct that the representations shall be accepted.
- (3) Where representations referred to in subsection (1) are received and accepted, the Chairperson shall refer the matter to a panel for a hearing and a decision.

Amended by [\[Act No. 10 of 2017\]](#); [\[Act No. 11 of 2018\]](#); [\[Act No. 13 of 2019\]](#); [\[Act No. 1 of 2020\]](#); [\[Act No. 15 of 2021\]](#); [\[Act No. 15 of 2022\]](#)

20. Hearing of representations

- (1) The aggrieved person and the Director-General or Registrar-General, as the case may be, shall be entitled to take part in the hearing, at which no issue shall be raised other than those set out in the representations made by the person.

- (2) A panel may conduct a hearing or a part of it *in camera* where it considers that publicity would prejudice the interests of justice or that it is necessary or expedient to do so for the protection of the privacy of persons concerned in the proceedings.
- (2A) The panel may, with the consent of the parties, conduct a hearing through videoconferencing.
- (2B) Where a hearing is conducted through videoconferencing, no person shall record the proceedings without the written consent of the Chairperson or Vice-chairperson.
- (2C) Where the nature of a case is such that the Chairperson or Vice-chairperson is of the opinion that the matter may be decided solely on the statements of case submitted under section 19, he may, with the consent of both parties, give a decision based on the statements of case without a hearing.
- (3) (a) The representations made by an aggrieved person shall be dealt with as expeditiously as possible and a panel shall endeavour to –
- (i) fix the case for hearing within 3 months from the date the representations were lodged; and
 - (ii) give its decision on the representations not later than 6 months from the start of the hearing.
- (b) The Committee may extend the time periods specified in paragraph (a) where it is satisfied that, on account of exceptional circumstances, the hearing could not be fixed or the decision could not be given within the time periods specified in paragraph (a).
- (c) For the purposes of this subsection, “hearing “ means -
- (i) the deposition of witnesses; or
 - (ii) the making of oral or written submissions,

as the case may be.

Amended by [\[Act No. 15 of 2006\]](#); [\[Act No. 11 of 2024\]](#)

(3A) Where an aggrieved person or his representative is absent at 2 consecutive sittings of the Committee to which he has been duly convened, the case shall be struck out unless the Chairperson is satisfied that the absences were due to illness or any other reasonable cause.

(3B) The Chairperson or the Vice-chairperson may hear the written representations made by an aggrieved person and give a decision orally on the same day where –

- (a) the applicant under –
 - (i) the Income Tax Act –
 - (A) has failed to file a return under section 112, 112A, 116, 117 or 119;
 - (B) has lodged an objection after the statutory delay under section 131A(1);
 - (C) has failed to pay the amount due on objection under section 131A(2)(c)(ii);
 - (D) has failed to produce the required documents to the objection directorate of the Authority under section 131(B)(3);
 - (ii) the Value Added Tax Act –
 - (A) has failed to file a return under section 22;
 - (B) has lodged an objection after the statutory delay under section 38(1)(a);
 - (C) has failed to pay the amount due on objection under section 38(2)(b)(iii);
 - (D) has failed to produce the required documents to the objection directorate of the Authority under section 39(2A);
 - (iii) the Mauritius Revenue Authority Act, has failed to pay 5 per cent due on appeal under section 19(1F);

(b) a party has raised a preliminary point of law before the start of a hearing.

(4) A decision under subsection (3) which is in respect of any amount of tax to be paid by the aggrieved person shall, subject to subsection (5), not relieve him from his obligation to pay any surcharge or penalty provided for under any of the Revenue Laws, the Land (Duties and Taxes) Act or Registration Duty Act, as the case may be, in respect of a late return or late payment.

(5) Where, in respect of a claim under section 36(1) of the Land (Duties and Taxes) Act or under section 33(4) of the Registration Duty Act, the panel is satisfied that the inaccurate amount computed by a notary on the basis of the information contained in a deed of transfer drawn up by him was due to a genuine mistake in the interpretation of the law or through no negligence on his part, the panel shall waive the penalty.

(6) The Committee shall not hear representations against a decision of the Director-General which is -

- (a) a decision other than a decision or determination under the sections referred to in section 134 of the Income Tax Act;
- (b) a decision relating to the compounding of an offence under any of the enactments referred to in the First Schedule;
- (c) a decision to refer a matter to the Legal Services Department in connection with the suspected commission of any criminal offence under any enactment specified in the First Schedule.

(7) The Clerk to the Committee shall arrange for such administrative and secretarial or other assistance as the Committee or a panel may require and shall forthwith give written notice to the aggrieved person and to the Director-General or Registrar-General, as the case may be, of the decision of a Committee.

(7A) (a) Where the Director-General or the Registrar-General requires the presence of a public officer, who is no longer in service, or is on interdiction or is on leave, to give evidence at a hearing, the Director-General or Registrar-General, as the case may be, may, by registered usher, serve upon the public officer, not later than 10 days before the hearing, a notice to attend the hearing.

(b) A notice under paragraph (a) shall indicate the purpose for which the presence of the public officer is required at the hearing and any document or exhibit, if any, he will be required to produce.

(c) In this subsection –

“public officer” has the same meaning as in the Public Officers’ Protection Act;

“registered usher” means a person appointed as such under section 26B in the Court Ushers Act.

(8) For the purpose of this section -

"Registrar-General" has the meaning assigned to it by the Registrar-General Act.

Amended by [\[Act No. 4 of 2006\]](#); [\[Act No. 10 of 2017\]](#); [\[Act No. 13 of 2019\]](#); [\[Act No. 7 of 2020\]](#); [\[Act No. 15 of 2021\]](#); [\[Act No. 15 of 2022\]](#)

21. Appeal to Supreme Court

(1) (a) Any party who is dissatisfied with the decision of the Committee under section 20(7), as being erroneous in law, may lodge in the Registry of the Supreme Court an appeal against that decision.

(b) Any party wishing to appeal to the Supreme Court under paragraph (a) shall, within 21 days of the date of the decision of the Committee -

(i) lodge with, or send by registered post to, the Clerk to the Committee a written application requiring the Committee to state and sign a case for the opinion of the Supreme Court on the grounds specified in the case; and

(ii) at the same time, or earlier, forward a copy of his application by registered post to the other party.

- (1A) A case shall be deemed to have been stated if signed by the Chairperson or any Vice-chairperson.
- (2) An appeal under this section shall be prosecuted in the manner provided by rules made by the Chief Justice.
- (3) Notwithstanding an appeal under this section but subject to subsection (4), any tax to be paid or refunded shall be paid or refunded, as the case may, be in accordance with the decision of the Committee.
- (3) Where an appeal under this section is lodged against the decision of the Committee relating to a claim under section 36(1) of the Land (Duties and Taxes) Act, payment of the tax shall be withheld pending final determination of the matter.

Amended by [\[Act No. 11 of 2024\]](#)

PART IVA – Repealed by [\[Act No. 15 of 2021\]](#)

Added by [\[Act No. 9 of 2015\]](#)

PART IVB – ALTERNATIVE TAX DISPUTE RESOLUTION

21C. Alternative Tax Dispute Resolution

- (1) Where a person –
 - (a) is assessed to tax under section 129 or 129A of the Income Tax Act, section 37 of the Value Added Tax Act, section 119 of the Gambling Regulatory Authority Act, section 69 of the Environment Protection Act or duties and taxes under sections 15 and 24A of the Customs Act ;
 - (b) is not satisfied with the assessment; and
 - (c) (i) has lodged an objection to the assessment in accordance with section 131A of the Income Tax Act,

section 38 of the Value Added Tax Act, section 121 of the Gambling Regulatory Authority Act, section 97 of the Environment Act 2024 or duties and taxes under sections 15 and 24A of the Customs Act;

- (ii) has lodged written representations with the Clerk to the Committee; or
- (iii) has appealed to the Supreme Court or to the Judicial Committee of the Privy Council,

he may make an application, in writing, to the Director-General for a review of the assessment, setting out the grounds of his dissatisfaction.

- (2) The Director-General shall set up an Alternative Tax Dispute Resolution Panel to deal with the application made under subsection (1).

- (4) (a) The ATDR Panel shall consist of –

- (i) a chairperson, who shall be an officer not below the grade of Director, to be designated by the Director-General;
- (ii) a senior officer, to be designated by the Director-General; and
- (iii) a person who has been a law practitioner for not less than 5 years, to be appointed by the Minister.

- (b) Any member of the ATDR Panel shall not have been involved in the dispute.

- (4) On receipt of an application made under subsection (1), the Director-General shall, within one month, refer the case to the ATDR Panel and inform the applicant accordingly.

(5) In the course of the examination of an application made under subsection (1), the ATDR Panel may require the applicant to submit any information or particulars relevant to the application for review.

(6) The ATDR Panel shall, within 6 months from the date on which the applicant was informed that his application for review has been referred to the ATDR Panel, make a decision.

(7) The Director-General may amend or maintain the assessment in conformity with the decision of the ATDR Panel under subsection (6).

(8) (a) Where there is an agreement between the Director-General and the applicant, the agreement shall –

- (i) cover all items in dispute;
- (ii) be final and binding on both the applicant and the Director-General; and
- (iii) include the terms and conditions for the settlement of the tax liability.

(b) The decision of the ATDR Panel shall not serve as a precedent or reference for other cases.

(9) Where there is an agreement between the Director-General and the applicant regarding a case where the applicant has –

- (a) objected to the assessment;
- (b) lodged written representations before the Committee; or
- (c) appealed to the Supreme Court or to the Judicial Committee of the Privy Council,

the applicant shall withdraw his objection, representations or appeal, as the case may be.

(10) (a) Where the applicant does not agree with the decision of the ATDR Panel –

- (i) he shall, within one month of the date of the decision of the Panel, so inform the Panel;
- (ii) where the case is not already pending before the Committee, Supreme Court or Judicial Committee of the Privy Council, as the case may be, he may proceed, within 28 days from the date of the decision referred to in subsection (6), with the objection to the assessment in accordance with the relevant provisions of the Revenue Law, as applicable; or
- (iii) where the case of the applicant is pending before the Committee, Supreme Court or Judicial Committee of the Privy Council, as the case may be, he may proceed with the case.

(b) An applicant may, at any stage, withdraw an application pending before the ATDR Panel and proceed in accordance with paragraph (a)(ii) or (iii), as the case may be.

(c) Notwithstanding any provision of the relevant Revenue Law, where an objection by the applicant was pending before he made an application for review under subsection (1), the objection shall be determined within 4 months from the date on which he informs the ATDR Panel that he does not agree with its decision or withdraws his application for review under paragraph (b), as the case may be.

(11) The ATDR Panel shall not entertain an application for review of an assessment in such circumstances as may be prescribed.

**PART IVC – COLLECTION AND RECOVERY
OF TAX**

Sub-Part A – Payment of Tax

21D. Set-off of taxes

Where any tax under any Revenue Law has been paid in excess by a person and at the same time the person owes to the Authority any other tax under a Revenue Law, the Director-General may, before effecting any repayment, set-off the tax paid in excess against the tax due by that person.

21E. Order of payment

(1) Where a person is liable for penalty and late payment interest in relation to a tax and the person makes payment which is less than the total amount of tax, penalty and interest due, the amount paid shall be applied in the following order –

- (a) firstly, in payment of the tax due;
- (b) secondly, in payment of penalty due;
- (c) thirdly, the balance remaining shall be applied against late payment interest due.

(2) Where at the time a payment is made, a person has tax liability for more than one tax, subsection (1) shall apply to the earliest liability first.

Sub-Part B – Recovery of Tax

21F. Application of Sub-part B

This Sub-part applies to any tax which has not been paid by the due date.

Added by [\[Act No. 11 of 2018\]](#)

21FA. Interpretation of Sub-part B

In this Sub-part –

“foreign tax” has the same meaning as in the Income Tax Act;

“tax” includes foreign tax.

Added by [\[Act No. 15 of 2022\]](#)

21G. Recovery of tax arrears from emoluments

(1) The Director-General may, without prejudice to any other remedy, enforce payment against a person who is an employee by issuing a notice to the employer requiring the employer to make deductions from the emoluments of the employee on account of arrears of tax payable by him.

(2) Subject to subsection (3), an employer shall make deductions under a notice issued under subsection (1) at such times and in such amount as the Director-General may specify in the notice.

(3) The aggregate amount of tax deducted under this section and tax withheld under Sub-part A of Part VIII of the Income Tax Act shall not, except at the employee's request, exceed one third of the employee's emoluments for any pay period.

(4) An employer to whom a notice under subsection (1) has been issued shall pay the tax deducted under this section to the Director-General in such manner as the Director-General may determine within 20 days from the end of the month in which the tax was deducted.

(5) An amount that an employer is required to deduct from emoluments under this section shall be treated as tax payable by the employer for the purpose of this Part.

(6) In this section –

“emoluments”, “employee” and “employer” have the same meaning as in the Income Tax Act.

Added by [\[Act No. 11 of 2018\]](#)

21H. Recovery of tax by attachment

The Director-General may, without prejudice to any other available remedy, enforce payment of tax by attachment in the manner provided in the Attachment (Rates and Taxes) Act.

21I. Recovery of tax by distress and sale

(1) The Director-General may issue a warrant in the form set out in Part I of the Eighth Schedule to an Usher of the Supreme Court to recover tax due by a person by distress and sale of the goods, chattels and effects of the person charged or of the person answerable for its payment.

(2) The Director-General shall give at least 3 days' notice of a sale referred to in subsection (1) in the Gazette.

Added by [\[Act No. 11 of 2018\]](#)

21J. *Contrainte*

(1) The Director-General may apply to a Judge in Chambers for an order declaring that the Compulsory Notice (*Contrainte*), made by the Director-General against a debtor in respect of tax owed by him, be made executory

Amended by [\[Act No. 12 of 2023\]](#)

- (2) Any order issued under subsection (1) shall –
- (a) be served on the debtor by an Usher of Supreme Court; and
 - (b) be executory.
- (3) A debtor aggrieved by an order issued under subsection (1) may, within 21 days of the date of service of the order, appeal to the Supreme Court.
- (4) No costs shall be awarded against an unsuccessful party except disbursement for the following –
- (a) stamp duty under the Stamp Duty Act;
 - (b) costs of service of the order;
 - (c) costs of execution of the order.

Added by [\[Act No. 11 of 2018\]](#)

21K. Proceedings for temporary closure of business premises

- (1) Where a person fails to pay any tax due by him, the Director-General may notify the person in writing of his intention to close down part or the whole of the business premises of the person for a temporary period not exceeding 14 days, unless the person, within a period of 7 days of the date of the notice –
- (a) pays the tax due;
 - (b) gives security under a Revenue Law to the satisfaction of the Director-General for payment of the unpaid tax.
- (2) Where a person fails to comply with a notice issued under subsection (1), the Director-General may make an application under oath, in the form set out in the Ninth Schedule, to a District Magistrate for an order to close down part or the whole of the business premises of the person for a period not exceeding 14 days.

(3) Where an application under oath is made to a Magistrate in accordance with subsection (2), the Magistrate may grant the application and issue an order to an Usher, in the form specified in the Tenth Schedule, to close down the business premises of the person as described in the application under subsection (2).

(4) When an Usher executes an order under subsection (3), the Usher shall affix, in a conspicuous place on the business premises or part of the business premises that have been closed, a notice duly certified by the Director-General bearing the words "CLOSED DOWN TEMPORARILY FOR NOT COMPLYING WITH TAX OBLIGATIONS".

(5) An order issued under subsection (3) shall lapse and the Usher shall immediately arrange for removal of the notice referred to in subsection (4) where, during the period of closure –

- (a) the tax due is paid; or
- (b) the person gives security under a Revenue Law to the satisfaction of the Director- General for payment of the unpaid tax.

Added by [\[Act No. 11 of 2018\]](#)

21L. Inscribed privilege

(1) The Government shall have, in respect of any tax due by a person and for so long as the tax is not paid in full, a privilege on all immovable properties belonging to the person.

(2) Where the Director-General considers that it is necessary for securing the recovery of any tax due by a person to inscribe the privilege provided for under subsection (1), the Director-General shall deposit with the Conservator of Mortgages 2 identical memoranda in the form set out in Part II of the Eighth Schedule and immediately notify the person of the deposit of the memoranda.

(3) The Conservator of Mortgages shall, upon deposit of the memoranda referred to in subsection (2), inscribe the privilege generally on all immovable properties belonging, or that may subsequently belong, to the person, and shall return one of the memoranda to the Director-General with a statement written or stamped on it to the effect that the privilege has been duly inscribed.

(4) A privilege inscribed under this section shall take effect from the date of the inscription.

(5) (a) Where any tax arrears in respect of which an inscription has been taken under this section is paid in full or the tax liability is discharged, the Director-General shall immediately send to the Conservator of Mortgages a request in the form set out in Part III of the Eighth Schedule to erase the inscription.

(b) The Director-General may send a request to the Conservator of Mortgages to erase the inscription in respect of any property belonging to the person by whom tax is payable where the Director-General is satisfied that the value of the other properties of the person is sufficient to secure payment of the amount which has remained unpaid.

(6) (a) The inscription of a privilege under this section shall be erased by the Conservator of Mortgages at the request of the Director-General

(b) Where an inscription of a privilege is erased pursuant to paragraph (a), the Director-General shall, within 5 working days of the date of the notification of the erasure by the Conservator of Mortgages, give written notice of that fact to the person who owed the tax.

(7) Any inscription or erasure that is required to be taken or made under this section shall be free from stamp duty under the Stamp Duty Act or registration dues leviable under the Registration Duty Act or any other costs.

Added by [\[Act No. 11 of 2018\]](#)

21M. Uninscribed privilege

(1) Notwithstanding section 21L, but subject to subsection (2), the privilege for the recovery of tax under Articles 2148 and 2152 of the Code Civil Mauricien shall operate

on account of tax payable by a person independently of and without the necessity for inscription, upon the following property of the person –

- (a) personal property wherever found;
- (b) the proceeds of the sale of immovable property; and
- (c) crops, fruits, rents and revenues.

(2) The privilege conferred under subsection (1) shall operate only in respect of tax payable for a period of 12 months, at the discretion of the Director-General, and shall rank immediately after the privilege for judicial costs.

Added by [\[Act No. 11 of 2018\]](#)

21N. Security

(1) The Director-General may, for the purpose of securing payment of any tax due, order a person to furnish security in such manner and in such amount as the Director-General may determine.

(2) Subsection (1) shall not limit, in any way, a requirement to provide security as specified under any other Revenue Law.

(3) A person who fails to comply with an order under subsection (1) shall commit an offence.

Added by [\[Act No. 11 of 2018\]](#)

21O. No limitation of action for recovery of tax

No law relating to the limitation of action shall bar or affect any action or remedy for recovery of unpaid tax.

Added by [\[Act No. 11 of 2018\]](#)

PART IVD – TEMPORARY MEASURES DURING COVID-19 PERIOD

21P. Interpretation of Part IVD

In this Part –

“Act” includes any Revenue Law;

“payment” includes the payment of any fee, fine, tax, charge, levy, duty, fine, penalty, interest or surcharge.

21Q. Application of Part IVD

This Part shall be in addition to, and not in derogation from, any other powers or discretion which may be exercised by the Director-General under this Act or any Revenue Law.

21R. Extension of time during COVID-19 period

(1) Where, under this Act or any Revenue Law, a time is imposed to make an assessment, a decision, a determination, a notice or a claim and the time expires, or falls wholly or partly, during –

- (a) the COVID-19 period for year 2020, the assessment, decision, determination, notice or claim may, notwithstanding this Act or any Revenue Law, be made or given not later than 2 months after the COVID-19 period for year 2020 lapses;
- (b) a period of 30 days after the COVID-19 period for year 2020 lapses, the assessment, decision, determination, notice or claim may, notwithstanding this Act or any Revenue Law, be made or given not later than 2 months after the period of 30 days lapses;

- (c) the COVID-19 period for year 2021, the assessment, decision, determination, notice or claim may, notwithstanding this Act or any Revenue Law, be made or given not later than 2 months after the commencement of this paragraph; or
- (d) a period of 30 days after the commencement of this paragraph, the assessment, decision, determination, notice or claim may notwithstanding this Act or any Revenue Law, be made or given not later than 2 months after the period of 30 days lapses.

(2) Where, under this Act or any Revenue Law, a time is imposed to submit any statement, return or to make any payment and the time expires, or falls wholly or partly during

—

- (a) the COVID-19 period for year 2020, the statement, return or the payment shall, notwithstanding this Act or any Revenue Law, be made not later than 25 June 2020;
- (b) the period ending 30 June 2020, the statement, return or payment shall, notwithstanding this Act or any Revenue Laws, be made not later than 26 June 2020;
- (c) the COVID-19 period for year 2021, the statement, return or payment shall, notwithstanding this Act or any Revenue Law, be made or given not later than 31 May 2021; or
- (d) a period of 31 days after the commencement of this paragraph, the statement, return or payment shall, notwithstanding this Act or any Revenue Law, be made or given not later than 31 July 2021,

failing which the prescribed penalty and interest under this Act or the relevant Revenue Law shall apply.

Added by [\[Act No. 1 of 2020\]](#), [\[Act No. 15 of 2021\]](#)

PART IVE – MEDIATION

21S. Application of Part IVE

This Part applies to any written representations lodged under section 19(1).

21T. Mediation

(1) Where a hearing of representations is called pro forma and the Chairperson or Vice-chairperson considers that the issues raised in the written representations can be resolved through mediation, the Chairperson or Vice-chairperson shall, with the consent of the parties, fix a mediation meeting for that purpose.

(2) Where a mediation meeting is fixed under subsection (1), the Chairperson or Vice-chairperson shall act as a mediator and shall endeavour to facilitate a settlement between the parties in a fair and reasonable manner.

(3) For the purpose of this section, there shall be only one mediation meeting.

(4) (a) Where, following a mediation meeting, a settlement agreement is reached between the parties, that agreement shall –

- (i) cover all items in dispute;
- (ii) be final and binding on both parties; and
- (iii) include the terms and conditions for the settlement of the tax liability.

(b) The terms of a settlement agreement under paragraph (a) shall not be a binding precedent for other cases.

(5) A settlement agreement under subsection (4)(a) shall be signed by both parties in the presence of the Chairperson or Vice-chairperson.

(6) A settlement agreement under subsection (4)(a) shall be filed with the Committee and a copy of the agreement retained by each of the parties as evidence of the settlement.

(7) Where a settlement agreement is signed under subsection (5), any representations shall be forthwith withdrawn.

(8) Where no agreement is reached by the parties following the mediation meeting, the Chairperson or Vice-chairperson shall proceed with the hearing of the representations.

(9) Subject to this section, the Chairperson may make rules for the conduct of a mediation meeting.

Added by [\[Act No. 15 of 2022\]](#)

PART V - MISCELLANEOUS

22. Protection from liability

(1) No liability, civil or criminal, shall be incurred by the Authority or any member or employee in respect of any act done or omitted in the execution in good faith of his or its functions or duties under this Act.

(2) This section shall be in addition to, and not in derogation from, the Public Officers' Protection Act, and for the purposes of that Act, every member and employee shall be deemed to be a public officer or person engaged or employed in the performance of a public duty.

(3) For the avoidance of doubt, no decision, determination, notice or claim under any Revenue Law shall be challenged on the ground of any defect in the appointment or qualification of any person involved in the making of the decision, determination or in the issuing of the notice or claim.

Amended by [\[Act No. 14 of 2009\]](#)

22A. Rewards

(1) Subject to this section, the Director-General may, on the seizure of any goods or on the recovery of any penalties excluding interest in respect of cases compounded under the Revenue Laws, direct that a reward shall be given or paid to any person other than the Director-General, an officer or any other employee of the Authority through whose information or means the seizure of such goods had been made or the penalties recovered, and whom he deems to be entitled to a reward.

(2) No reward shall be given or paid under subsection (1) unless the Director-General is satisfied that there has been no collusive activity planned to secure the reward.

(3) Any reward under this section shall be given or paid at such rate or amount and on such conditions as the Board may approve.

Added by [\[Act No. 14 of 2009\]](#)

23. Exemption

Notwithstanding any other enactment, the Authority shall be exempted from payment of -

- (a) any duty or registration fee in respect of any document under which the Authority is the sole beneficiary; and
- (b) any other duty, rate, charge, fee or tax.

24. Execution of documents

(1) Subject to subsection (2), no document shall be executed or signed by or on behalf of the Board unless it is signed by the Chairperson and the Secretary.

(2) In the absence of the Chairperson or the Secretary, the powers under subsection (1) shall be exercised by such member of the Board, other than the Director-General, as the Board may designate by for that purpose.

(3) Every document bearing the seal of the Authority shall be admitted in evidence before any Court as prima facie evidence of its contents.

(4) Where a document referred to in subsection (1) is required to be executed in another country, the Board may depute 2 persons who are residents of that country to sign the document on its behalf.

24A. Mode of service and transmission of documents

Any correspondence, notice of assessment, determination or other notice or document required to be served on, or given to, any person by the Director-General may be served or given by –

- (a) transmitting it electronically through such device as the Director-General may approve;
- (b) leaving it at, or sending it by post to, his usual or last known place of business or residence; or
- (c) delivering it personally to him.

Added by [\[Act No. 7 of 2020\]](#)

24B. Setting up of system for secure electronic services and payment of taxes

The Director-General may approve or set up such system as he considers appropriate for the –

- (a) secure electronic service of notices and documents; and
- (b) payment of taxes.

Added by [\[Act No. 7 of 2020\]](#)

24C. E-tax account or tax representative e-tax account

- (1)
 - (a) Every person who is required to submit a return or statement under any Revenue Law shall be allocated an e-tax account by the Director-General.
 - (b) A tax representative shall, in addition to his e-tax account, be allocated a tax representative e-tax account.
- (2) An e-tax account or a tax representative e-tax account under subsection (1) shall be secured by a password known only to the holder of the e-tax account or of the tax representative e-tax account.
- (3) A person who has been allocated an e-tax account shall use his e-tax account and a tax representative who has been allocated a tax representative e-tax account shall use his tax representative e-tax account to –
 - (a) file a return, a statement of income or other document to the Director General;
or
 - (b) make a payment required under a Revenue Law to the Director-General.

(4) Any filing or payment under subsection (3) shall be complete at the time the filing or payment, as the case may be, reaches the electronic repository designated by the Director-General to receive that filing or payment.

(5) Where the Director-General sends a communication to a person on his e-tax account, he may notify that person of the communication by –

- (a) telephone via short message service or such other application as the Director-General may approve; or
- (b) electronic mail.

(6) Subject to subsection (7), where the Director-General has sent a communication under subsection (5) to a person referred to in subsection (3) and that person fails to open or read the communication, the document shall be deemed to have been served on him on the date on which it was delivered in his e-tax account, provided that the Director-General has sent –

- (a) a short message to the telephone number stated by that person in his last return submitted to the Authority; and
- (b) an email on the email address stated by that person in his last return submitted to the Authority.

(7) Where a person has stated his telephone number or email address in a return submitted to the Director-General under a Revenue Law and thereafter ceases to use that mobile telephone number or that email address before the submission of a subsequent return –

- (a) he shall inform the Director-General accordingly and provide his new telephone number or email address, as the case may be; and
- (b) the Director-General shall send the short message and email on that telephone number and email address.

(8) In this section –

“tax representative” means a person who submits, on behalf of another person, a return or statement under any Revenue Law.

Amended by [\[Act No. 7 of 2020\]](#); [\[Act No. 11 of 2024\]](#)

25. Offences

(1) Any person who -

- (a) fails to comply with a requirement under section 3(6)(b) or (e) or contravenes section 13 or 20(2B);

Amended by [\[Act No. 17 of 2007\]](#)

- (b) refuses to give information orally or in writing, or gives any false or misleading information, to an officer entitled to require such information under section 3(6), 14(5) or 15(1)(b);

Amended by [\[Act No. 17 of 2007\]](#)

- (c) makes a false declaration under section 14(1) or (3);
- (d) prepares, maintains, submits or produces for the purposes of section 3(6) or 15, any book, record or other document which is false or misleading, or

Amended by [\[Act No. 17 of 2007\]](#)

- (e) in any manner, obstructs an officer in the performance of his duties,

shall commit an offence and shall, on conviction, be liable to a fine not exceeding 200,000 rupees and to imprisonment for a term not exceeding 5 years.

(1A) Any person who, having been served with a notice to attend a hearing under section 20(7A), fails, without reasonable cause, to attend that hearing, he shall commit an offence and shall, on conviction, be liable to a fine of not less than 50,000 rupees and not exceeding 100,000 rupees and to imprisonment for a term not exceeding one year.

(2) Notwithstanding any other enactment, a Magistrate shall have jurisdiction to try an offence under this Act or an offence referred to in section 16(5), and may impose any penalty provided for the offence.

(3) Where a person is convicted of the offence of failing to make a return or other statement of income required by a Revenue Law, the Court shall, in addition to any other penalty, order the person to furnish the return or other statement of income within a period not exceeding 28 days from the date on which sentence is passed.

(4) Where a person referred to in subsection (3) exercises any occupation, trade or business for which he needs a licence, permit or other authorisation, the Director-General may, upon his refusal to comply with the order made by the Court, lodge with the relevant authority, an objection to a further renewal of the licence, permit or other authority or, as the case may be, a request for its cancellation.

(5) On receipt of an objection or a request under subsection (4), the relevant authority shall not renew or, as the case may be, shall cancel the licence, permit or other authorisation.

(6) Any person who fails to make a declaration, or who wilfully makes a false declaration, under section 160 of the Financial Crimes Commission Act 2023 shall commit an offence and shall, on conviction, be liable to a fine not exceeding one million rupees and to imprisonment for a term not exceeding 5 years.

(7) Any spouse who, without any reasonable excuse, fails to collaborate in disclosing his or her assets and liabilities for the purpose of fulfilling a requirement under section 160 of the Financial Crimes Commission Act shall commit an offence and shall, on conviction, be liable to a fine not exceeding 10,000 rupees and to imprisonment for a term not exceeding 6 months.

Amended by [\[Act No. 17 of 2007\]](#); [\[Act No. 15 of 2021\]](#); [\[Act No. 15 of 2022\]](#); [\[Act No. 20 of 2023\]](#)

26. Regulations

(1) The Minister may, on the recommendations of the Board -

- (a) make such regulations as it thinks fit for the purposes of this Act and, in particular, for any matter which is required to be prescribed; and
- (b) by regulations, amend the Schedules.

(2) Any regulations made under subsection (1) may -

- (a) provide for the levying of fees and the taking of charges; and
- (b) provide that any person who contravenes them shall commit an offence and shall, on conviction, be liable to a fine not exceeding 100,000 rupees and to imprisonment for a term not exceeding 2 years.

27. Consequential amendments

(1) – (19) -

(20) A reference in any enactment to the Comptroller or Comptroller of Customs, Commissioner or Commissioner of Income Tax, Commissioner, Large Taxpayer Department, Commissioner or Commissioner for Value Added Tax, the Director-General or a revenue Commissioner under the Unified Revenue Act, shall be construed as a reference to the Director-General of the Authority established under this Act.

Amended by [\[Act No. 4 of 2006\]](#)

(21) **Deleted by [\[Act No. 4 of 2006\]](#)**

(22) A reference in any enactment to the Revenue Authority or the Unified Revenue Board established under the Unified Revenue Act shall be construed as a reference to the Authority or the Revenue Board established or set up, as the case may be, under this Act.

Amended by [\[Act No. 4 of 2006\]](#)

28. Transitional provisions

(1) Any public officer in a departmental grade of the Customs and Excise Department, the Income Tax Department, the Large Taxpayer Department, the Value Added Tax Department or of the Revenue Authority established under the repealed Unified Revenue Act shall be dealt with in accordance with this section.

(2) (a) Subject to the other provisions of this section, every officer referred to in subsection (1) who holds an office specified in Part I and Part II of the Seventh Schedule shall be deemed to have retired from the public service on the ground of abolition of office.

(b) Where any officer referred to in paragraph (a) applies for an appointment and is informed that he will not be offered -

(i) that appointment under section 6 (3), or under section 11(2), as the case may be; or

- (ii) within one month of being so informed, appointment, by transfer, to any other post under section 11(2) on terms and conditions specified in subsection (3)(b),

the officer shall be entitled, in addition to his pension benefits under the Pensions Act, the regulations made thereunder, or any other enactment, to a further additional pension at the annual rate of one sixtieth of his pensionable emoluments for each completed period of 6 years' pensionable service.

(c) The further additional pension referred to in paragraph (b) shall not be granted to an officer referred to in that paragraph where the officer –

- (i) does not apply for, or having applied for, refuses to accept, within one month of an offer made to him, any of the posts referred to in section 6(3) or in section 11(2); or
- (ii) refuses appointment by transfer to a post under paragraph (b)(ii),

unless the officer satisfies the Board that he has refused the offer on the ground that he previously held, in the public service, a comparatively higher post than that offered to him.

(d) Notwithstanding any other enactment, the effective date of retirement of an officer referred to in paragraph (a) shall be deemed to be –

- (i) in the case of an officer who does not apply for a post governed by section 6(3) or section 11(2), as the case may be, the closing date for submission of applications to such a post;
- (ii) the date on which he is informed in writing that he is not being made an offer of appointment under section 6(3) or section 11(2), or an offer of transfer, as the case may be; or
- (iii) the date on which he refuses an offer of appointment under section 6(3), or section 11(2), or an offer of transfer, as the case may be, which refusal shall be conveyed in writing, or which shall be deemed to have been so conveyed in the absence of a refusal in writing by a date to be specified by the Authority.

(3) (a) Every officer of a department referred to in subsection (1), other than an officer referred to in Parts I and II of the Seventh Schedule, shall be entitled to opt, within one month of an offer of appointment that shall be made to him by the Authority, to be transferred to the Authority and on failure to so exercise the option, be deemed to have retired from the public service on the ground of abolition of office, with effect from the date following the expiry of the period of one month.

(b) Where an officer -

(i) is transferred to the Authority under paragraph (a);

(ii) is transferred under subsection (2)(b)(ii); or

(iii) being an officer holding a post specified in Part II of the Seventh Schedule, having applied for and has been offered an appointment under section 11(2),

that officer shall be transferred to the permanent and pensionable establishment of the Authority on terms and conditions, including accrued pension rights, which are not less favourable than those of his previous employment.

(c) Notwithstanding paragraph (a), where an officer, if he were transferred to the Authority upon the exercise of the option referred to in paragraph (a), would reach the age of 60 within the period of one year following the date of expiry of the period of one month referred to in that paragraph –

(i) that officer shall not be entitled to exercise the option; and

(ii) he shall be paid the salary and other benefits that he would have earned, had he remained until the age of 60 in the public service in the office held by him at the time the offer referred to in paragraph (a) is made to other officers.

(4) Where an officer is transferred under subsection (3)(b), the period of his service in the department and the Authority shall be deemed to be an unbroken period of service with the Authority.

(5) (a) Any officer holding an office in any departmental grade referred to in subsection (1) against whom disciplinary proceedings are pending on the coming into operation of sections 6(3), 11 and this section –

(i) who is not interdicted on the coming into operation of those sections, shall be eligible for an offer of appointment by the Board under section 6(3) or section 11(2), or be eligible to be made an offer of transfer under subsection (2)(b)(ii) or (3)(a), as the case may be; or

(ii) who is interdicted on the coming into operation of those sections, shall be eligible for an offer of appointment by the Board under section 6(3) or section 11(2), or be eligible to be made such an offer of transfer under subsection (2)(b)(ii) or (3)(a), as the case may be, where following the completion of the disciplinary proceedings, he is reinstated in the office he held at the time of his interdiction.

(b) Where, upon the reinstatement of an officer under paragraph (a)(ii)-

(i) no such offices as are referred to in section 6(3) or section 11(2), are vacant or available, the officer shall be deemed to have retired in pursuance of and to be governed by subsection (2)(b), but where he is offered an appointment under section 6(3) or section 11(2), or a transfer under subsection (2)(b)(ii), then subsection (2)(c) and (d) shall apply to him;

(ii) in the case of an officer referred to in subsection (3)(a), be entitled to exercise the option referred to in that subsection within one month of his reinstatement, and in such a case subsections (3)(a), (b), (c) and (4) shall apply to him.

(6) (a) Nothing in this Act or any other enactment shall preclude an officer who is offered employment under section 6(3) from exercising the right to claim and to be paid, before taking up such employment, the pension benefits which accrued to him as a result of his previous employment in the public service.

(b) Where an officer referred to in subsection (1) is transferred to the Authority, his service with the Authority shall be approved service for the purposes of the Pensions Act and any regulations made thereunder.

(7) No person referred to in subsection (1) shall, on account of his employment by the Authority under subsections (2), (3), (4) or (5), or any resulting change in his job title, be entitled to claim that his contract of service has been terminated or adversely affected in breach of any enactment.

(8) Any disciplinary inquiry, investigation or proceedings, pending or in process against any person referred to in subsection (1), may, as from the coming into operation, of this section be taken up, continued and completed by the Financial Secretary or any committee set up under the Public Service Commission Regulations, as the case may be, and any punishment may be inflicted, in conformity with the Public Service Commission Regulations, as if the Financial Secretary was the Responsible Officer of the relevant Department or the Revenue Authority referred to in subsection (1), as the case may be.

(9) (a) The Minister may, in writing, direct that any interest of the State in any movable or immovable property shall, on such date as he may determine, vest in the Authority, and the Authority shall, on that date, acquire a valid title in the interest, notwithstanding any other enactment.

(b) Notwithstanding paragraph (a) or any other enactment, the Minister may, in writing, authorise the Authority to occupy any immovable property, or use any movable property, in which the State has an interest, free of charge or subject to the payment of such rental or to such other conditions as may be agreed.

(c) Where property is occupied or used by the Authority under paragraph (b), the Authority shall be deemed to have the custody of such property and be exclusively liable for any injury, prejudice or other loss suffered by any third party as a result of or in relation to such occupation or use.

(10) Nothing in subsection (9) shall affect any liability of the State which has already been incurred or which is the subject of proceedings in any Court arising from a breach of contract or a tort.

(11) (a) Notwithstanding subsections (8), (9) and (10) but subject to paragraph (b), any judicial or extra-judicial proceedings -

- (i) to which the State or any of the Departments, or the Revenue Authority, referred to in subsection (1), is a party; and
- (ii) which, on the coming into operation of this Act or of any of its relevant provisions, are pending,

may be continued by or against the State.

(b) Where such proceedings relate to the assessment of liability to, the collection of, and the accountability for, tax, or to the enforcement of Revenue Laws generally, the proceedings may only be continued by or against the Director-General, as the case may be.

(12) (a) Notwithstanding the repeal of the Unified Revenue Act, the Assessment Review Committee set up under section 8E of that Act shall have the power to hear and decide representations lodged under this Act until the setting up of the Assessment Review Committee under section 18 of this Act, which, on being set up, shall continue the hearing and give its decision on any appeal or representation, as the case may be, pending immediately before it is set up.

(b) Any representation made to the Assessment Review Committee under the repealed Unified Revenue Act and any appeal referred to in paragraph (c), which have not been decided on the coming into operation of Part IV of this Act, shall be –

- (i) dealt with in accordance with section 20 and the other provisions of this Act; or
- (ii) taken over, continued or decided in conformity with paragraph (a),

whichever is applicable.

(c) The Assessment Review Committee set up under section 8E of the repealed Unified Revenue Act or the Assessment Review Committee set up under section 18 of this Act, as the case may be, shall give its decision on any appeal transferred on 21 July 2003, or 1 August 2004, pursuant to section 12A of the repealed Unified Revenue Act, in accordance with section 20 of this Act, not later than 12 months after the start of the hearing by either Committee, as the case may be.

(13) On the coming into operation of Part IV, the reference in that Part to “Director-General” shall be taken to be a reference to the Comptroller of Customs, Registrar-General, Commissioner, Large Taxpayer Department, Commissioner of Income Tax or Commissioner for Value Added Tax, as the case may be, and shall continue to be so taken until the coming into operation of all provisions of section 27.

Added by [\[Act No. 4 of 2006\]](#)

- (14) (a) Subject to this subsection, where a person –
- (i) has been assessed to tax in any period prior to 1 July 2016 under section 129 or 129A of the Income Tax Act, section 37 of the Value Added Tax Act, section 119 of the Gambling Regulatory Authority Act, section 97 of the Environment Act 2024 or duties and taxes under sections 15 and 24A of the Customs Act;
 - (ii) is not satisfied with the assessment; and
 - (iii) (A) has not lodged an objection to the assessment in accordance with section 131A of the Income Tax Act, section 38 of the Value Added Tax Act , section 121 of the Gambling Regulatory Authority Act, section 97 of the Environment Act 2024 or duties and taxes under sections 15 and 24A of the Customs Act;
- ;
- (B) has lodged written representations with the Clerk to the Committee; or

- (C) has appealed to the Supreme Court or Judicial Committee of the Privy Council,

and the representations are or appeal is still pending, he may apply in writing to the Director-General for a review of the assessment, setting out the grounds of his dissatisfaction.

(b) The Director-General may establish an Expeditious Dispute Resolution Tax Scheme Panel of at least 3 officers of the Authority to deal with any application under paragraph (a).

(c) The Director-General shall, within 30 days of receipt of an application under paragraph (a), inform the taxpayer whether the application for review has been referred to the panel.

(d) (i) The Director-General shall not refer an application under paragraph (a) to the Expeditious Dispute Resolution Tax Scheme Panel unless the person applying for the review has voluntarily made a sworn statement, in such form as may be prescribed, that he has waived his right to initiate any proceedings before any Court in Mauritius in respect of any decision of the Director-General pursuant to the determination of the panel.

(ii) A waiver referred to in subparagraph (i) shall constitute a bar to subsequent proceedings being initiated by the applicant before any Court in Mauritius in respect of the decision of the Director-General.

(e) (i) Subject to subparagraph (ii), where an application under paragraph (a) is referred to the panel under paragraph (c), the panel shall review the assessment and may, by notice, require the taxpayer to produce any information or particulars relevant for the review, within such time specified in the notice.

(ii) The panel shall make a determination within 6 months from the date on which the application for review was referred to it pursuant to paragraph (c).

- (f) The panel shall not review an assessment –
- (i) where the application for review is received by the Director- General after 31 August 2020;
 - (ii) which was raised after 1 July 2016;
 - (iii) where no tax is outstanding under the assessment as at the date of application;
 - (iv) where tax due under the assessment raised under the Income Tax Act, the Value Added Tax Act, the Gambling Regulatory Authority Act, the Environment Act 2024 or the Customs Act exceeds 10 million rupees in the aggregate; or
 - (v) which has already been reviewed under any incentive schemes under the Revenue Laws.

(g) The Director-General may amend or maintain the assessment to conform with the determination of the panel under paragraph (e)(ii).

- (ga) Where a taxpayer who has made an application under section 28(14)(a) –
- (i) agrees to the amount of tax as assessed, all penalties and interest will be waived provided he settles the tax due within one month as from the date of determination of his case by the Expeditious Dispute Resolution Tax Scheme Panel;
 - (ii) reaches an agreement on items in dispute, 75 per cent of penalties and interest applicable on the revised tax payable will be waived by the Expeditious Dispute Resolution Tax Scheme Panel, provided he settles the tax liability within one month as from the date of determination of his

case.

(gb) Where there is an agreement between the Director-General and the applicant regarding a case where the applicant has –

- (i) lodged written representations before the Committee; or
- (ii) appealed to the Supreme Court or Judicial Committee of the Privy Council,

the applicant shall withdraw his representations or appeal, as the case may be.

(h) Where there is agreement between the Director-General and the taxpayer on the amount of tax payable, the agreement shall be final and conclusive and include the terms and conditions for the settlement of the tax liability.

(i) This subsection shall not apply to any person –

- (i) who has been convicted on or after 31 December 2004 of an offence;
- (ii) against whom there are any pending or contemplated civil or criminal proceedings; or
- (iii) who is the subject matter of an enquiry,

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.

(ha) All waivers of penalties and interest shall lapse if the terms and conditions of payment under paragraph (ga) and the terms and conditions for the settlement of the tax liability under paragraph (h) are not complied with.

(15) Notwithstanding the repeal of the Shooting and Fishing Lease Tax Act, any tax remaining due and unpaid before the date of its repeal shall remain payable and shall be recoverable by the Director-General as if the Shooting and Fishing Lease Tax Act had not been repealed.

(16) (a) Subject to this subsection, where, on or before 29 November 2019, a small and medium enterprise makes a voluntary disclosure of –

- (i) its undeclared or under-declared income in respect of year of assessment 2017-2018 and any preceding years of assessment; or
- (ii) its taxable supplies for taxable period ended 30 June 2018 and any preceding taxable periods; and

at the same time pays the tax due in accordance with the disclosure, the tax shall be free from any penalty and interest that may have become due in accordance with the Income Tax Act or the Value Added Tax Act, as the case may be.

(b) Where a small and medium enterprise which has been –

- (i) assessed to income tax in respect of a year of assessment preceding year of assessment 2018-2019 or in respect of any prior years of assessment; or
- (ii) assessed to value added tax in respect of taxable period ended 30 June 2018 or in respect of any prior taxable periods –
 - (A) has objected to the assessment under the Income Tax Act or the Value Added Tax Act, as the case may be;
 - (B) has lodged representations with the Clerk to the Assessment Review Committee; or
 - (C) has appealed to the Supreme Court or to the Judicial Committee of the Privy Council,

and the objection, representations or appeal was or were still pending as at 10 June 2019, he may apply to the Director-General for the income tax or value added tax assessed to be considered as a voluntary disclosure.

(c) (i) Where the tax referred to in paragraph (a) is not paid in full on or before 29 November 2019, any unpaid tax shall carry interest in accordance with section 122D of the Income Tax Act or section 27A of the Value Added Tax Act, as the case may be.

(ii) The disclosure under this subsection shall be made in such form and manner, and the payment of any tax liability shall be governed by such other conditions, as the Director-General may determine.

(iii) Failure to comply with any condition under this subsection shall entail the withdrawal of any benefit accruing under this subsection to the taxpayer.

(d) Where a person makes a voluntary disclosure under paragraph (a) and the Director-General is satisfied with the disclosure, the person shall be deemed, notwithstanding sections 146, 146B, 147, 148 and 149 of the Income Tax Act or sections 54 to 61 of the Value Added Tax Act, not to have committed an offence.

(e) Paragraphs (a) to (d) shall not apply to any person –

- (i) who has been convicted on or after 1 July 2001 of an offence;
- (ii) against whom there are any pending or contemplated civil or criminal proceedings; or
- (iii) who is the subject matter of an enquiry,

relating to trafficking in dangerous drugs, arms trafficking, or an offence related to 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.

(17) (a) Where tax arrears outstanding as at 10 June 2019 are fully paid by a small and medium enterprise on or before 31 March 2020, any penalty and interest included in the tax arrears shall be reduced by 100 per cent, provided that an application for the reduction is made to the Director-General on or before 31 January 2020.

(b) Paragraph (a) shall not apply to any person –

- (i) who has been convicted on or after 1 July 2001 of an offence;
- (ii) against whom there are any pending or contemplated civil or criminal proceedings; or
- (iii) who is the subject matter of an enquiry,

relating to trafficking in dangerous drugs, arms trafficking, or an offence related to 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.

(18) For the purpose of subsections (16) and (17)”; –

“small and medium enterprise” –

- (a) means a business entity the annual turnover of which, for the year of assessment 2017-2018, did not exceed 50 million rupees; but
- (b) does not include any provider of services listed in the Fifth Schedule of the Income Tax Act;

“tax arrears” –

- (a) means tax, penalty and interest due under an assessment issued or a return submitted on or before 30 June 2018 under the Income Tax Act or Value Added Tax Act; but
- (b) does not include any tax due under an assessment in respect of which written representations before the Assessment Review Committee, or an appeal before the Supreme Court or Judicial Committee of the Privy Council, was or were pending as at 10 June 2019.

(19) (a) Subject to paragraphs (b) and (d), where tax arrears outstanding as at 31 October 2020 under the Income Tax Act, the Value Added Tax Act and the Gambling Regulatory Authority Act are fully paid on or before 31 December 2021, any penalty and interest included in the tax arrears shall be reduced by 100 per cent, provided that an application for the reduction is made to the Director-General on or before 30 June 2021.

- (b) Where the tax arrears outstanding as at 11 June 2021 under paragraph (a) relate to an SME, the last date for –
 - (i) the submission of the application to the Director-General shall be 31 December 2021; and
 - (ii) the payment of the outstanding tax arrears shall be 28 June 2022.
- (c) Subject to paragraph (d), where arrears outstanding as at 31 October 2020 consist of Training Levy payable under the Human Resource Development Act and are fully paid on or before 31 March 2022, any surcharge applicable shall be reduced by 80 per cent, provided –
 - (i) the balance of 20 per cent of surcharge applicable is also paid on or before 31 March 2022; and
 - (ii) an application for the reduction of the surcharge is made to the Director-General on or before 30 June 2021.
- (d) Paragraphs (a), (b) or (c) shall not apply to any person –
 - (i) who has been convicted of an offence on or after 1 July 2001;
 - (ii) against whom there are any pending or contemplated civil or criminal proceedings; or
 - (iii) who is the subject matter of an enquiry relating to –
 - (A) trafficking in dangerous drugs;
 - (B) arms trafficking;

- (C) an offence related to terrorism under the Prevention of Terrorism Act;
 - (D) money laundering offence under the Financial Intelligence and Anti-Money Laundering Act; or
 - (E) a corruption offence under the Prevention of Corruption Act.
- (e) In this subsection –

“tax arrears” –

- (a) means tax, penalty and interest due under an assessment issued or a return submitted under the Income Tax Act, Value Added Tax Act or the Gambling Regulatory Act; but
- (b) does not include any tax due under an assessment in respect of which written proceedings before the Assessment Review Committee, the Supreme Court or the Judicial Committee of the Privy Council, were pending on 31 October 2020, unless the proceedings are withdrawn before the date on which an application is made to the Director-General under subsection (19);

“SME” has the same meaning as in section 150B of the Income Tax Act.

(20) Part IVA shall, notwithstanding its repeal, continue to apply in respect of any application pending before the Independent Tax Panel on the commencement of this subsection.

(21) (a) Subject to paragraphs (b) and (c), where tax arrears outstanding as at 7 June 2022 under the Income Tax Act, the Value Added Tax Act or the Gambling Regulatory Authority Act are fully paid on or before 31 March 2023, any penalty and interest included in the tax arrears shall be reduced by 100 per cent, provided that an application for the reduction is made to the Director-General on or before 31 December 2022.

(b) Paragraph (a) shall not apply to any person –

- (i) who has been convicted of an offence on or after 1 July 2012;
- (ii) against whom there are any pending or contemplated civil or criminal proceedings; or
- (iii) who is the subject matter of an enquiry relating to –
 - (A) drug trafficking under the Dangerous Drugs Act;
 - (B) arms trafficking;
 - (C) an offence related to terrorism under the Prevention of Terrorism Act;
 - (D) money laundering under the Financial Intelligence and Anti-Money Laundering Act; or
 - (E) a corruption offence under the Prevention of Corruption Act.

(c) In this subsection –

“tax arrears” –

(a) means the tax, penalty and interest due under an assessment issued or a return submitted under the Income Tax Act, Value Added Tax Act or the Gambling Regulatory Act; but

(b) does not include any tax due under an assessment in respect of which proceedings before the Assessment Review Committee, the Supreme Court or the Judicial Committee of the Privy Council were pending on 7 June 2022, unless the action leading to the proceedings is withdrawn before the date on which the application is made to the Director-General under paragraph (a).

(22) (a) Subject to paragraphs (b) and (c), where tax arrears outstanding as at 2 June 2023 under the Income Tax Act, the Value Added Tax Act or the Gambling Regulatory Authority Act are fully paid on or before 31 March 2024, any penalty and interest included in the tax arrears shall be reduced by 100 per cent, provided that an application for the reduction is made to the Director-General on or before 31 December 2023.

(b) Paragraph (a) shall not apply to any person –

- (i) who has been convicted of an offence on or after 1 July 2012;
- (ii) against whom there are any pending or contemplated civil or criminal proceedings; or
- (iii) who is the subject matter of an enquiry relating to –
 - (A) drug trafficking under the Dangerous Drugs Act;
 - (B) arms trafficking;
 - (C) an offence related to terrorism under the Prevention of Terrorism Act;
 - (D) money laundering under the Financial Intelligence and Anti-Money Laundering Act; or
 - (E) a corruption offence under the Prevention of Corruption Act.

(c) In this subsection –

“tax arrears” –

(a) means the tax, penalty and interest due under an assessment issued or a return submitted under the Gambling Regulatory Authority Act, the Income Tax Act or the Value Added Tax Act; but

(b) does not include any tax due under an assessment in respect of which proceedings before the Assessment Review Committee, the Supreme Court or the Judicial Committee of the Privy Council were pending on 2 June 2023, unless the action leading to the proceedings is withdrawn before the date on which the application is made to the Director-General under paragraph (a).

(23) (a) Subject to paragraphs (e) and (f), where tax arrears outstanding as at 30 June 2024 under the Gambling Regulatory Authority Act, the Income Tax Act or the Value Added Tax Act are fully paid on or before 26 June 2025, any penalty and interest included in the tax arrears shall be reduced by 100 per cent, provided that an application for the reduction is made to the Director-General on or before 31 March 2025.

(b) Subject to paragraphs (e) and (f), where contribution arrears outstanding as at 30 June 2024 consist of social contribution payable under the Social Contribution and Social Benefits Act 2021 and are fully paid on or before 26 June 2025, any penalty and interest applicable shall be reduced by 100 per cent, provided that an application for the reduction is made to the Director-General on or before 31 March 2025.

(c) Subject to paragraphs (e) and (f), where contribution arrears outstanding as at 30 June 2024 consist of contributions payable under the National Pensions Act or the National Savings Fund Act and are fully paid on or before 26 June 2025, any surcharge applicable shall be reduced by 75 per cent, provided that an application for the reduction is made to the Director-General on or before 31 March 2025.

(d) Subject to paragraphs (e) and (f), where contribution arrears outstanding as at 30 June 2024 consist of Training Levy payable under the Human Resource Development Act and are fully paid on or before 26 June 2025, any surcharge applicable shall be reduced by 100 per cent, provided that an application for the reduction is made to the Director-General on or before 31 March 2025.

(e) Paragraphs (a) to (d) shall not apply to any person –

(i) who has been convicted of an offence on or after 1 July 2012;

- (ii) against whom there are any pending or contemplated civil or criminal proceedings; or
 - (iii) who is the subject matter of an enquiry relating to –
 - (A) drug trafficking under the Dangerous Drugs Act;
 - (B) arms trafficking;
 - (C) an offence related to terrorism under the Prevention of Terrorism Act;
 - (D) money laundering under the Financial Intelligence and Anti-Money Laundering Act;
 - (E) a corruption offence under the Prevention of Corruption Act; or
 - (F) an offence under the Financial Crimes Commission Act 2023.
- (f) In this subsection –
- “contribution arrears” –
- (a) means the Contribution, Training Levy or Social Contribution, surcharge, penalty and interest due under a claim or assessment issued or a return submitted under the Human Resource Development Act, the National Pensions Act, the National Savings Fund Act or the Social Contribution and Social Benefits Act 2021; but
 - (b) does not include any contribution or levy due under a claim or assessment in respect of which proceedings before the Assessment Review Committee, the Supreme Court or the Judicial Committee of the Privy Council were pending on 30 June 2024, unless the action leading to the proceedings is withdrawn before the date on which the application is made to the Director-General under paragraph (a).
- “tax arrears” –
- (a) means the tax, penalty and interest due under an assessment issued or a return submitted under the Gambling Regulatory Authority Act, the Income Tax Act or the Value Added Tax Act; but
 - (b) does not include any tax due under an assessment in respect of which proceedings before the Assessment Review Committee, the Supreme Court

or the Judicial Committee of the Privy Council were pending on 30 June 2024, unless the action leading to the proceedings is withdrawn before the date on which the application is made to the Director-General under paragraph (a).

24 (a) Where tax, penalty and interest due under an assessment issued, in respect of which proceedings before the Assessment Review Committee, the Supreme Court or the Judicial Committee of the Privy Council, as the case may be, were pending as at 5 June 2025, the Director-General shall waive 100 per cent of such penalty and interest provided –

- (i) an application is made electronically to the Director-General on or before 31 December 2025;
- (ii) the action leading to the proceedings is withdrawn before the date on which the application is made; and
- (iii) payment of the outstanding tax is made on or before 31 March 2026.

(b) Paragraph (a) shall not apply to any person -

- (i) who has been convicted of an offence on or after 1 July 2012 relating to;
- (ii) against whom there are any pending criminal proceedings into an act of; or
- (iii) who is the subject matter of an enquiry relating to,

drug trafficking under the Dangerous Drugs Act, arms trafficking, an offence related to terrorism under the Prevention of Terrorism Act, money laundering under the Financial Intelligence and Anti-Money Laundering Act, a corruption offence under the Prevention of Corruption Act or an offence under the Financial Crimes Commission Act 2023.

(c) No refund shall be made under this subsection except where penalties and interest have been paid.

Added by [\[Act No. 18 of 2025\]](#)

(25) (a) Subject to this subsection, where, on or before 31 March 2026, a person makes a voluntary disclosure of –

- (i) his undeclared or under-declared income in respect of year of assessment 2024-2025 or any preceding years of assessment; or

- (ii) his taxable supplies for taxable period ended 30 April 2025 or any preceding taxable periods,

and at the same time pays the tax due in accordance with the disclosure, the tax shall be free from any penalty and interest that may have become due in accordance with the Income Tax Act or the Value Added Tax Act, as the case may be.

(b) Where a person who has, after 5 June 2025, been assessed to -

- (i) income tax in respect of a year of assessment 2024-2025 or in respect of any prior years of assessment; or
- (ii) value added tax in respect of taxable period ended 30 April 2025 or in respect of any prior taxable periods,

and the person has –

- (A) objected to the assessment under the Income Tax Act or the Value Added Tax Act, as the case may be;
- (B) lodged representations with the Clerk to the Assessment Review Committee; or
- (C) appealed to the Supreme Court or to the Judicial Committee of the Privy Council,

and the objection, representation or appeal, as the case may be, is still pending as at 31 March 2026, he may apply to the Director-General for the income tax or value added tax assessed to be considered as a voluntary disclosure.

(c) The tax under paragraph (b)(i) and (ii) shall be free from any penalty and interest that may have become due in accordance with the Income Tax Act or the Value Added Tax Act, as the case may be, and shall be payable by 31 March 2026 at the latest.

(d) (i) Where the tax referred to in paragraph (a) or (b) is not paid in full on or before 31 March 2026, any unpaid tax shall carry interest in accordance with section 122D of the Income Tax Act or section 27A of the Value Added Tax Act, as the case may be.

(ii) The disclosure under this subsection shall be made electronically in such form and manner, and the payment of any tax liability shall be governed by such other conditions, as the Director-General may determine.

(e) Where a person makes a voluntary disclosure under paragraph (a) or (b) and the Director-General is satisfied with the disclosure, the person shall be deemed, notwithstanding sections 146, 147, 148 and 149 of the Income Tax Act or sections 54 to 61 of the Value Added Tax Act, not to have committed an offence.

(f) Paragraphs (a) to (d) shall not apply to any person -

- (i) who has been convicted of an offence on or after 1 July 2012 relating to;
- (ii) against whom there are any pending criminal proceedings into an act of; or
- (iii) who is the subject matter of an enquiry relating to,

drug trafficking under the Dangerous Drugs Act, arms trafficking, an offence related to terrorism under the Prevention of Terrorism Act, money laundering under the Financial Intelligence and Anti-Money Laundering Act, a corruption offence under the Prevention of Corruption Act or an offence under the Financial Crimes Commission Act 2023.

Added by [\[Act No. 18 of 2025\]](#)

(26) (a) Subject to paragraphs (c) and (d), where tax arrears outstanding as at 30 June 2025 under the Income Tax Act, the Value Added Tax Act or the Gambling Regulatory Authority Act are fully paid on or before 31 March 2026, any penalty and interest included in the tax arrears shall be reduced by 100 per cent, provided that an application for the reduction is made to the Director-General on or before 30 November 2025.

(b) Subject to paragraphs (c) and (d), where contribution arrears outstanding as at 30 June 2025 consist of social contribution payable under the Social Contribution and Social Benefits Act 2021 and are fully paid on or before 31 March 2026, any penalty and interest applicable shall be reduced by 100 per cent, provided that an application for the reduction is made to the Director-General on or before 30 November 2025.

(c) Paragraphs (a) and (b) shall not apply to any person –

- (i) who has been convicted of an offence on or after 1 July 2012 relating to;

(ii) against whom there are any pending criminal proceedings into an act of:
or

(iii) who is the subject matter of an enquiry relating to,

drug trafficking under the Dangerous Drugs Act, arms trafficking, an offence related to terrorism under the Prevention of Terrorism Act, money laundering under the Financial Intelligence and Anti-Money Laundering Act, a corruption offence under the Prevention of Corruption Act or an offence under the Financial Crimes Commission Act 2023.

(d) In this subsection

“contribution arrears” means the social contribution, penalty and interest due under a claim or assessment issued or a return submitted under Social Contribution and Social Benefits Act 2021;

“tax arrears” means the tax, penalty and interest due under an assessment issued or a return submitted under the Gambling Regulatory Authority Act, the Income Tax Act or the Value Added Tax Act.

Added by [\[Act No. 18 of 2025\]](#)

Amended by [\[Act No. 37 of 2011\]](#); [\[Act No. 26 of 2012\]](#); [\[Act No. 9 of 2015\]](#); [\[Act No. 18 of 2016\]](#); [\[Act No. 10 of 2017\]](#); [\[Act No. 11 of 2018\]](#); [\[Act No. 13 of 2019\]](#); [\[Act No. 1 of 2020\]](#); [\[Act No. 15 of 2021\]](#); [\[Act No. 15 of 2022\]](#); [\[Act No. 12 of 2023\]](#); [\[Act No. 3 of 2024\]](#); [\[Act No. 11 of 2024\]](#); [\[Act No. 18 of 2025\]](#)

29. Repeals

The following enactments are repealed -

- (a) **Deleted by [\[Act No. 4 of 2006\]](#)**
- (b) The Unified Revenue Act;
- (c) The Unified Revenue (Fees to Members and Officers of the Board) Regulations 1986; and
- (d) The Unified Revenue (Form of Warrant) Regulations 2000.

30. Commencement

- (1) Subject to subsection (2), this Act shall come into operation on a date to be fixed by Proclamation.
- (2) Different dates may be fixed for the coming into operation of different provisions of this Act.

Proclaimed by [\[Proclamation No. 37 of 2004\]](#) w.e.f. 20th October 2004

Part I

Part II [Sections 3(1), (4) and (5) and 5 to 9]

Part III [Sections 10 to 14]

Part V [Sections 22 to 24, 26,27(1), (15) and (16) and 28(1) to (10)]

Proclaimed by [\[Proclamation No. 10 of 2006\]](#) w.e.f. 01 July 2006

Part II [Sections 3(2), (3) and 4]

Part III [Sections 15, 16 and 17]

Part IV

Part V [Sections 25,27(2),
(3),(4),(5),(6),(7),(8),(9),(10),(11),(12),(13),(14),(19),(20), (22), 28(11),(12) and (13) and 29

FIRST SCHEDULE

(sections 2 and 20)

Enactments

Acts

Advertisements Regulation Act in so far as it relates to advertising structure fee under sections 4 to 12

Added [\[Act No. 37 of 2011\]](#)

Civil Aviation Act insofar as it relates to sections 8A, 8B and 8C

Added by [\[GN No. 176 of 2007\]](#)

Consumer Protection (Price and Supplies Control) Act in so far as it relates to collection of the contributions under subsection 3A(2)(a) and (b)

Added by [\[Act No. 15 of 2022\]](#)

Customs Act

Customs Tariff Act

Employment Rights Act insofar as it relates to the collection and recovery of recycling fee

Added by [\[Act No. 4 of 2017\]](#)

Environment Act 2024 in so far as it relates to Part IX

Excise Act

Export Service Zones Act in so far as it relates to duty, excise duty and taxes

Freeport Act 2004 in so far as it relates to duty, excise duty and taxes

Added by [\[Act No. 15 of 2006\]](#)

Gaming Act

Gambling Regulatory Authority Act 2007 in so far as it relates to duties and taxes

Added by [\[Act No. 9 of 2007\]](#)

Hotel and Restaurant Tax Act

Human Resource Development Act insofar as it relates to the collection and recovery of levy - **Added by [\[Act No. 4 of 2017\]](#)**

Income Tax Act

Local Government Act in so far as it relates to collection and enforcement of general rate under sections 102 to 105 - **Amended [\[Act No. 37 of 2011\]](#); [\[Act No. 26 of 2013\]](#)**

Mauritius Revenue Authority Act 2004

National Pensions Act in so far as it relates to collection and enforcement of contributions

Amended by [\[Act No. 37 of 2011\]](#); [\[Act No. 4 of 2017\]](#)

National Savings Fund Act insofar as it relates to the collection and recovery of contribution or recycling fee –

Added by [\[Act No. 4 of 2017\]](#)

Registration Duty Act insofar as it relates to claim and recovery of duty under section 27 (3) to (10)

Social Contribution and Social Benefits Act 2021 in so far as it relates to Part II and Part III

Added by [\[Act No. 14 of 2021\]](#); **Amended by** [\[Act No. 12 of 2023\]](#)

Value Added Tax Act

Amended by [\[Act No. 4 of 2006\]](#)

The Worker's Rights Act 2019 insofar as it relates to the Part VIII of Act – **Added by** [\[Act No. 18 of 2025\]](#)

Regulations

Any regulations made under the Acts specified above

Investment Promotion (Mauritian Diaspora Scheme) Regulations 2015 insofar as it relates to regulation 9(4)

Investment Promotion (Property Development Scheme) Regulations 2015 insofar as it relates to regulation 17

Investment Promotion (Smart City Scheme) Regulations 2015 insofar as it relates to regulation 22(1)

Amended by [\[Act No. 4 of 2017\]](#)

Amended by [\[Act No. 4 of 2006\]](#); [\[Act No. 15 of 2006\]](#); [\[GN No. 176 of 2007\]](#); [\[Act No. 9 of 2007\]](#); [\[Act No. 37 of 2011\]](#); [\[Act No. 26 of 2013\]](#); [\[Act No. 4 of 2017\]](#); [\[Act No. 14 of 2021\]](#); [\[Act No. 15 of 2022\]](#); [\[Act No. 12 of 2023\]](#); [\[Act No. 3 of 2024\]](#)

SECOND SCHEDULE

[Section 14(1)]

IN THE DISTRICT COURT OF

DECLARATION OF ASSETS

UNDER THE MAURITIUS REVENUE AUTHORITY ACT

I, (name), bearing National Identity Card no. being an officer/employee* of the Mauritius Revenue Authority, employee no., holding the post of , registered under Tax Account Number and residing at (address) make oath/solemnly affirm/declare* that –

1. I am unmarried* or widowed* or divorced* from Mr/Mrs (name), holder of National Identity Card no. or married* since (date of marriage) to Mr/Miss (name), holder of National Identity Card no., unemployed/employed as and registered under Tax Account Number

2. My children are as follows –

	Name	National Identity Card no.
(a)
(b)
(c)

3. My assets and those of my spouse, minor children in Mauritius and outside Mauritius are as follows –

(Rs)

- (a) immovable property (at cost inclusive of renovation/additional works carried out)

Description..... Location

Purchased Inherited Gifted

√ Tick as appropriate

- (b) vehicles/machinery (at cost inclusive of upgrades)

Description..... Reg no.

Make/Model

Purchased Inherited Gifted

√ Tick as appropriate

- (c) securities held directly or indirectly

Name of investee company

Date of investment Description (shares/
debentures/other)

Purchased Inherited Gifted

√ Tick as appropriate

- (d) business interest

Name of *société*/succession/trust

Description of interest

Purchased Inherited Gifted

√ Tick as appropriate

(e) household furniture & electrical goods (at cost)

Description

Purchased Inherited Gifted

√ *Tick as appropriate*

(f) jewellery, precious stone or metal, or watch or gold coin (at cost)

Description

Purchased Inherited Gifted

√ *Tick as appropriate*

(g) money held in bank and non-bank deposit taking institution (savings/current and fixed deposit accounts/prepaid card) in Mauritius and abroad (*balance*)

Name of account holder

Bank name

Account number

(h) other assets exceeding 50,000 rupees in the aggregate (at cost)

(including cash in hand, virtual assets, cattle, boat, ship, work of art, property which, at the time of declaration, has been purchased but is still subject to registration in Mauritius or abroad)

Description

Purchased Inherited Gifted

√ *Tick as appropriate*

TOTAL ASSETS

.....

Rs

4. My liabilities (*locally or abroad*) and those of my spouse and minor children are as follows: (*including loans, overdrafts, credit cards and lease*)

Description or purpose of loan (car/personal/home)

.....

Amount outstanding

TOTAL LIABILITIES

.....

NET ASSETS (total assets less total liabilities)

.....

5. (1) Any assets sold, transferred or donated or fund above Rs 100,000 donated to my grandchildren and children of age during the period of 12 months immediately preceding the date of this declaration

Date Description

Name of beneficiary

Value at transfer

.....

- (2) Insurance Policy/Personal Pension Plan

Name of institution

Name of beneficiary

Date

Yearly contribution

.....

Any other relevant information

.....
(Insert the monetary value of any underlying financial transaction involving inflow or outflow of funds)

Sworn/solemnly affirmed/declared by the above named before me at this day of Signature of maker

Before me

.....
District Magistrate

**Delete as appropriate*

Repealed and replaced by [\[Act No. 11 of 2024\]](#)

Amended by [\[Act No. 26 of 2012\]](#); [\[Act No. 11 of 2018\]](#)

THIRD SCHEDULE

(section 14(1)(c))

Repealed by [\[Act No. 26 of 2012\]](#)

FOURTH SCHEDULE

(section 16)

Enactments**Customs Act**

Sections 17(4), 21(8), 38(3), 83(3), 97(4), 111(2), 154, 156, 158(1), (2) and (3)(a), (b) and (c) and 163(2)

Customs Tariff Act

Section 5(4)

Excise Act

Sections 40, 41 and 45(2)(a), (b), (c), (d) and (g)

Gambling Regulatory Authority Act 2007

Sections 145 and 148(3) in so far as they relate to duty and tax and 148(4) and (5)”

Amended by [\[Act No. 9 of 2007\]](#)

Income Tax Act

Sections 123(8) and 147

Industrial Expansion Act

Section 41(2)(a)

**Registration Duty Act)- Deleted by [\[Act No. 4 of 2006\]](#)
Section 24(7)**

Value Added Tax Act

Sections 54, 55, 57, 58, 59(b), 64(2) and 69(3)

Amended by [\[Act No. 9 of 2007\]](#)

FIFTH SCHEDULE

(sections 18 and 19)

Enactments

Advertisements Regulation Act in so far as it relates to section 7A

Civil Aviation Act in so far as it relates to sections 8A, 8B and 8C

Added by [\[GN No. 176 of 2007\]](#)

Customs Act in so far as it relates to section 9A (6)(c), 15(2B), 19, 19B(9), 20, 23(7), 24(6), 24A(5), 49 (5) (c), 61(8), 67(3B)(c)(iii), 127A(1B)(c) or 156A(4)

Added by [\[Act No. 15 of 2022\]](#)

Customs Regulations 1989, in so far as it relates to regulations 20A and 22, 29(5) (c)

Customs Tariff Act in so far as it relates to section 5(2B)(c) or (3B)(c)

Environment Act 2024 in so far as it relates to Part IX

Added by [\[GN No. 176 of 2007\]](#)

Excise Act in so far as it relates to section 5(4), 22(7) or 52(7)

Gambling Regulatory Authority Act 2007 in so far as it relates to a decision under section 121(4) or (5) or 122(2)

Amended by [\[Act No. 9 of 2007\]](#)

Income Tax Act in so far as it relates to section 134

Industrial Expansion Act in so far as it relates to duty and excise duty

Land (Duties and Taxes) Act in respect of a notice under section 23, 27(1) or 28(2), or a claim under section 15A and 36(1)

Registration Duty Act in respect of a claim under section 17, 27(8A) or 33(4)

Value Added Tax Act in so far as it relates to section 40 and 66

Amended by [\[Act No. 15 of 2006\]](#); [\[Act No. 9 of 2007\]](#); [\[GN No. 176 of 2007\]](#); [\[Act No. 26 of 2012\]](#); [\[Act No. 10 of 2017\]](#); [\[Act No. 11 of 2018\]](#); [\[Act No. 13 of 2019\]](#); [\[Act No. 14 of 2019\]](#); [\[Act No. 7 of 2020\]](#); [\[Act No. 15 of 2021\]](#); [\[Act No. 15 of 2022\]](#); [\[Act No. 12 of 2023\]](#); [\[Act No. 3 of 2024\]](#)

SIXTH SCHEDULE

-

SEVENTH SCHEDULE

(section 28)

PART I

Customs and Excise Department

Comptroller of Customs

Associate Comptroller of Customs

Deputy Comptroller of Customs

Assistant Comptroller of Customs

Income Tax Department

Commissioner

Deputy Commissioner

Chief Investigating Officer

Assistant Commissioner

Large Taxpayer Department

Commissioner

Deputy Commissioner

Assistant Commissioner

Value Added Tax Department

Commissioner for Value Added Tax

Deputy Commissioner for Value Added Tax

Chief Investigating Officer

Assistant Commissioner for Value Added Tax

Revenue Authority under the repealed Unified Revenue Act

Director-General

Secretary

Customs and Excise Department

Chief Customs & Excise Officer

Income Tax Department

Principal Investigating Officer

Chief Inspector of Taxes

Senior Investigating Officer

Investigating Officer

Large Taxpayer Department

Tax Investigator

Value Added Tax Department

Chief Revenue Officer

Senior Investigating Officer

Investigating Officer

EIGHTH SCHEDULE

[Sections 21I and 21L]

PART I

Office of the Director-General
Mauritius Revenue Authority

Port Louis

Date.....

DISTRESS WARRANT

Under section 21I of the Mauritius Revenue Authority Act.

To Usher of the Supreme Court.....

Whereas

is indebted to the Director-General of the Mauritius Revenue Authority in the sum ofbeing

tax due and payable by the aforesaid, particulars of which are set out in the Annex.

And whereas default has been made in the payment of the aforesaid amount to the Director-General of the Mauritius Revenue Authority and the aforesaid amount is still due.

These are, therefore, to authorise and order you forthwith to make distress of the goods, chattels and effects of the said person, and if within 3 clear days next after the making of such distress the amount of the tax due and payable, including the charge of taking and keeping the distress is not paid, you shall sell the goods, chattels and effects of the said person up to the amount mentioned in the distress including the costs and that you certify to me on or before the day of 20..... what you shall have done by virtue of this warrant.

Given under my hand at Port Louis, this day of 20..... Director-General of the Mauritius Revenue Authority

RETURN OF THE ABOVE WARRANT

In execution of the above warrant, I certify that I have this day seized the goods, chattels and effects of the herein named and have made and signed an inventory of the same hereunto annexed, and have appointed as guardian of the same.

Date..... 20.....

.....

Usher of the Supreme Court

PART II

FORM OF MEMORANDUM OF INSCRIPTION

Privilege inscribed under section 21L of the Mauritius Revenue Authority Act

by the

Director-General of the Mauritius Revenue Authority electing his legal domicile in his Office in Port Louis against

..... (names in full)

of

(address in full)

.....

(occupation)

and

Mrs

(first name and maiden names in full)

of (address in full) his wife, hereinafter called the debtor/s

for the sum of

rupees (in words) upon all immovable property belonging to the debtor/s including

.....

.....
.....

Drawn up in Port Louis on the..... of... 20....

I certify that this memorandum is an exact copy of the other original with which it has been duly collated

.....

Director-General Mauritius Revenue Authority

PART III

REQUEST FOR ERASURE OF INSCRIPTION

The Conservator of Mortgages is hereby requested to erase in his registers the privilege inscribed by the Director-General of the Mauritius Revenue Authority on the of 20... in Vol. No. against:

.....
.....
.....

upon all immovable property which belonged to the latter, including

.....

Dated, signed and sealed in Port Louis on the of 20.....

.....

Director-General

Mauritius Revenue Authority

Added by [\[Act No. 11 of 2018\]](#)

NINTH SCHEDULE

[Section 21K]

Application under oath

To District Magistrate of

2. I

Director-General of the Mauritius Revenue Authority, electing my legal domicile in my Office in Port Louis, do hereby swear/solemnly affirm that –

(a) of

.....

.....

(i) has failed to submit annual returns under the Revenue Law for the year of assessment to

(ii) is indebted in a sum of rupees being –

(A) customs duty in the sum of

(B) excise duty in the sum of

(C) value added tax in the sum of

(D) income tax in the sum of

(E) in the sum of

(b) the annual turnover of taxable supplies of the registered person being more/less than 12 million rupees, the taxable period of the person is, in accordance with section 2 of the Act, a month/quarter;

(c) a notice of intention to close down part or the whole of the business of the person for a temporary period not exceeding 14 days was sent to the person on(a certified copy of the notice is attached); and

(d) the person has failed to comply with the aforesaid notice.

3. In accordance with sectionof the Act, I do hereby apply to you for an order to close down, being part/the whole of the business of the registered person situated at

.....
.....

for a period not exceeding 14 days.

Taken before me,

District Magistrate of on(date)

Application granted/not granted

Signature

District Magistrate of

Made in 2 originals thisof

Added by [\[Act No. 11 of 2018\]](#)

TENTH SCHEDULE

[Section 21K]

Order to close down part or whole of business premises temporarily

To Usher

2. Whereas an application made by the Director-General of the Mauritius Revenue Authority under section 21K has this day been granted by me for the closing down , being part/the whole of the business premises of

 of

 for a period of days as from the date of the execution of this order.

3. These are, therefore, to authorise and order you forthwith to close down , being part/the whole of the business premises of
 of
 for a period of
 days as from the date of the execution of this order.

Signature

District Magistrate of Made in 2 originals this of

RETURN OF EXECUTION OF ORDER

To : The Director-General of the Mauritius Revenue Authority

In execution of the above order, I certify that I have this day closed down

....., being part/the whole of the business premises of

 of

..... for a period of
..... days as from this day.

2. I also certify that, in accordance with section 21K, I have affixed in a conspicuous place on the front of the premises of the business or part of the business which has been closed, a notice duly certified by the Director- General of the Mauritius Revenue Authority bearing the words "CLOSED TEMPORARILY FOR NOT PAYING TAX".

.....
Usher of the

Made in 2 originals this of

Added by [\[Act No. 11 of 2018\]](#)