

Guidelines for Objections & Appeals



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General

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

- i. The Income Tax Act;
- ii. The VAT Act;
- iii. The Gambling Regulatory Authority Act;
- iv. The Customs Act;
- v. The Excise Act;
- vi. The Customs Tariff Act;
- vii. The Customs Regulations 1989;
- viii. The Social Contribution and Social Benefits Act 2021
- ix. The Environment Protection Act; or
- x. The Advertisements Regulation Act

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

The form may be sent by registered post or electronically or using the **e-objection platform** provided on MRA website: www.mra.mu

Legal Requirements

- i. An objection shall be made within the statutory delay of 28 days of the date of the notice of assessment or claim;
- ii. The person making the objection shall specify the detailed grounds of objection for each of the items under contention of the assessment raised;
- iii. In case the return for the relevant income year/taxable period has not been submitted to the MRA, the person is required to submit the return and pay any tax declared therein together with any interests and penalties;
- iv. Where the return has been submitted prior to the assessment and the amount of tax declared therein has not been paid accordingly, the person shall pay the outstanding tax on the return.
- v. No amended income tax return shall be submitted with respect to an income year where an assessment has been made under Section 129, 129A and 131 of the Income Tax Act.

- vi. A person who lodges an objection shall pay 10% of the tax assessed, except in the case of Customs objections, where the amount payable shall be 5% of the tax assessed or Rs 5 million, whichever is lower.
- vii. Paragraph (vi) shall not apply where the objection lodged is exclusively to the assessment of emoluments or the disallowance of personal reliefs and deductions stated in the Notice of Assessment.

Late objection

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



OBJECTIONS & APPEALS

Mode of payment of 10% of tax assessed

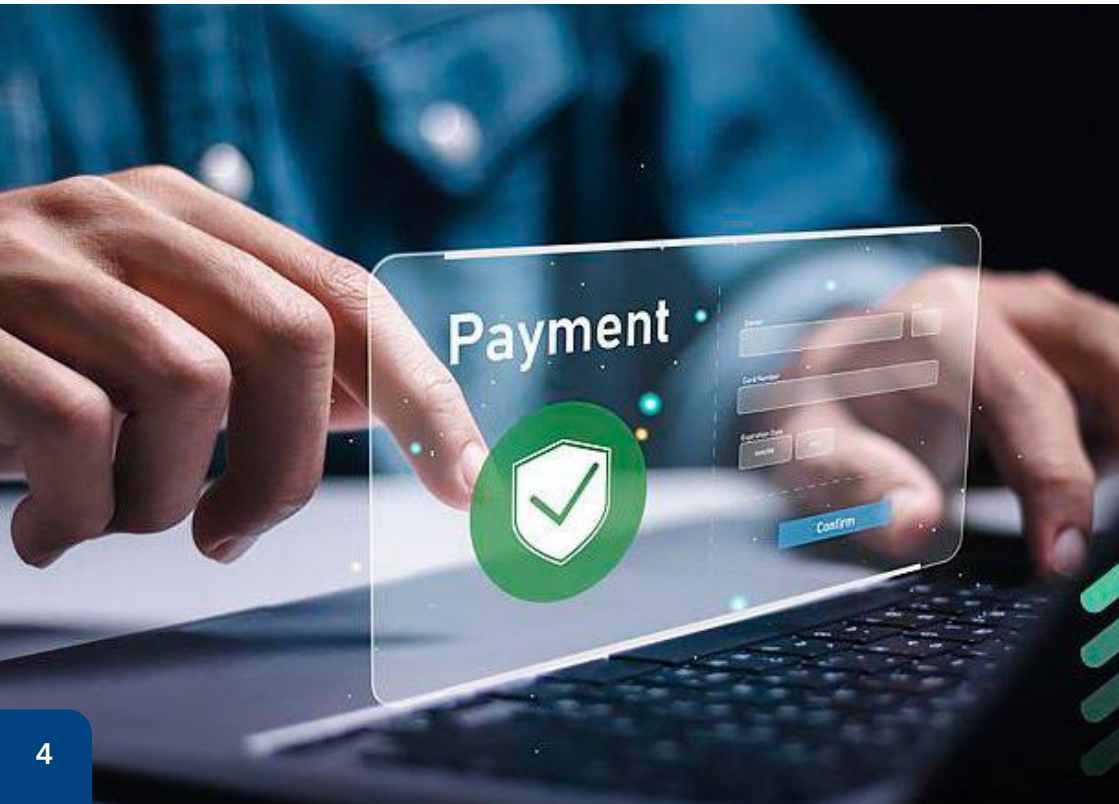
- i. Payment in MUR should be made using direct debit on **MRA e-Services platform** or through **Mauritius Network Services Limited (MNS)** for those companies filing and paying through MNS and;
- ii. Payment in foreign currency i.e. US Dollar, EURO, GBP, SGD, CHF & ZAR, should be made on MNS platform by inserting the assessment number.
- iii. Bank guarantee

Where a person is unable to pay the 10 per cent of the tax payable under an assessment, the Director-General may, where he is satisfied that reasonable cause has been shown, accept a bank guarantee as security in lieu of payment, subject to such terms and conditions as he may impose.

You may please refer to the **MRA Website** for further information.

On determination of objection, the bank guarantee will be realized.

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



Determination of objection

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



Refund of 10% deposit

Where the amount of tax paid on objection is in excess of the amount determined, the excess amount shall be refunded together with interest.

Appeals to Revenue Tribunal

- i. Where a person is aggrieved by the determination of his objection, he may, within 28 days of the date of the notice of determination lodge an appeal with the Secretary to the Revenue Tribunal.

At the time of lodging the appeal, the person is required to pay 5% of the amount determined or Rs. 5 million, whichever is lower, as specified in the notice of determination of the objection.

- ii. The payment of 5% of the amount determined or Rs. 5 million, whichever is lower, is not applicable where a person appeals in cases where the Director-General has:
 - a. lapsed an objection for failure to pay 10% of the amount assessed; or
 - b. lapsed an objection for failure to submit the relevant returns; or
 - c. lapsed an objection for failure to provide detailed grounds of objection; or
 - d. refused to consider a late an objection; or
 - e. lapsed an objection for non-production of documents.

Where prior to the hearing of the appeal made under (a), (b) and (c), the person:

- a. pays the 10% of the amount assessed or furnishes a bank guarantee;
- b. submits the relevant return; and
- c. provides detailed grounds of objection,

the Revenue Tribunal will be informed accordingly and the case will be referred back to the Objection Directorate for considering the objection

- iii. appeal are available at the Revenue Tribunal or may be downloaded from its [website](#). A copy of the form duly filled in should also be sent to MRA.

Appeal to Supreme Court

Any party who is dissatisfied with the decision of the Revenue Tribunal and who intends to appeal to the Supreme Court shall **not later than 21 days** after the date of the final decision of the Tribunal, give written notice of appeal to the Secretary to the Revenue Tribunal as provided under section 11 of the Revenue Tribunal Act.

Appeal to the Judicial Committee of the Privy Council

Where the person or the MRA is dissatisfied with the judgment of the Supreme Court, on a point of law, he may lodge an appeal to the Judicial Committee of the Privy Council.



Forms

Forms may be downloaded on the following links:

Notices for Objection	Forms
Income Tax	(OADR/Form 01)
VAT	(OADR/Form 02)
EPF	(OADR/Form 03)
GRA	(OADR/Form 04)
Customs Customs Tariff Excise	(OADR/Form 05)
Unpaid Social Contribution (CSG)	(OADR/Form 06)
Penalty in respect of non-registered advertising structure	(OADR/Form 07)
Format of the bank guarantee	(OADR/BG)

SUPPORT SERVICES

For further information, you may contact:

MRA Service Counter

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

T: 207 6000 | **F:** 211 8099 | **E:** headoffice@mra.mu

Objections, Appeals & Dispute Resolutions (OADR) Department

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

T: 207 5000 | **F:** 207 5050 | **E:** objectionsappealsdr@mra.mu



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