

# **THE MAURITIUS REVENUE AUTHORITY ACT 2004**

**Act No. 33 of 2004**

**(Consolidated Version up to Finance Act 2021)**

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# THE MAURITIUS REVENUE AUTHORITY ACT 2004

Act No. 33 of 2004

*I assent*

30<sup>th</sup> September 2004

SIR ANEROOD JUGNAUTH  
*President of the Republic*

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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 2004.

#### **2. Interpretation**

In this Act -

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

“ATDR Panel” means the Alternative Tax Dispute Resolution Panel set up under section 21C(2);<sup>1\*</sup>

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

“Board” means the Revenue Board constituted in accordance with section 5(2);

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

“Chairperson” means the Chairperson of the Board appointed in accordance with section 5(2);

“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” -

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\* Refer to endnotes at Appendix 1

- (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;

“money laundering” has the same meaning as in the Financial Intelligence and Anti-Money Laundering Act;<sup>2\*</sup>

“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 Laws” means any enactments referred to in the First Schedule;

“Secretary” means the person referred to as such 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.<sup>3\*</sup>

## **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. <sup>4\*</sup>
- (b) The Director-General shall pay –
- (i) the advance the recycling fee referred to in section 69G of the Environment Protection Act into the National Environment Fund;
  - (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. <sup>5\*</sup>
- (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 <sup>6\*</sup>, the Legal Services Department and such other Departments as may be set up by the Board; 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) 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 <sup>7\*</sup> 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)<sup>s\*</sup> In the discharge of his duties under subsection (5)(a), the Head of the Internal Affairs Division shall have power to -

- (a) make enquiries or investigations as he thinks necessary;
- (b) call for any record, or document or any 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.

#### **4. Functions of the 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 co-ordinate 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; 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.

## **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) 4 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 re-appointment.

(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 at 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.

## **6. Powers and duties of the 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 thinks fit.

(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 exercise its functions and 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 thinks fit consisting of one or more members, one or more officers and of 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 exercise of the functions of the Authority or 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. <sup>9\*</sup>

## **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 <sup>10\*</sup>**

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.

### **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.

### **7C. Objection determined by Director-General <sup>11</sup> \***

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.

### **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 any other source as may be approved by the Minister; 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) For the purposes of section 5 of the Statutory Bodies (Accounts and Audit) Act, the period extending from the commencement of this Act to 30 June next following shall be deemed to be the first financial year of the Authority.

(4) Sections 5, 7, 8 and 9 of the Statutory Bodies (Accounts and Audit) Act shall, in so far as they relate to audited accounts, not apply to the first financial year of the Authority.

(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 each 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.<sup>12</sup> \*

(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 under subsection (1).

### **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.<sup>13\*</sup>

(2) The Board shall appoint the Director-General from among suitable candidates on a fixed term performance contract.

(3)<sup>14\*</sup> 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)<sup>15\*</sup> 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.

## **11. Staff of the Authority**

- (1) The officers of the management team shall be recruited in the manner specified in section 6(3).
- (2) (a) Subject to section 28, the Authority shall select and recruit such employees as the Board may deem necessary for the proper exercise of its functions and powers under this Act.
- (b) For the purposes of the first exercise of selection and recruitment, in respect of every category or grade of employees 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.
- (3) Subject to section 28, 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 be -
  - (a) chaired by the Director-General, or where the Board so decides –
    - (i) by any other member of the Board, other than its Chairperson; or
    - (ii) any officer of the management team; and

- (b) shall 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. <sup>16\*</sup>

## 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 has been assigned.

## 13. Confidentiality

(1) Subject to subsection (2), every member, the Director-General, every officer <sup>17\*</sup> and every other employee having access to the records of the Authority, shall maintain during and after his period of service in 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)<sup>18\*</sup> 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)<sup>19\*</sup> 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)<sup>20\*</sup> where the information is reasonably required –
  - (i) by the Independent Commission against Corruption 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;

(iv) by the Agency established under the Good Governance and Integrity Reporting 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 of, the provisions relating to confidentiality and secrecy under the Revenue Laws.

#### **14. Declaration of assets**

(1)<sup>21\*</sup> 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,<sup>22\*</sup>

by way of an affidavit in the form specified 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. <sup>23\*</sup>

(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. <sup>24\*</sup>

(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. <sup>25\*</sup>

(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. <sup>26\*</sup>

(4)<sup>27\*</sup> 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. <sup>28\*</sup>

(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, require from the person making the declaration for any document or for 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.

## **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 exercise of the functions of the Authority under section 4(1)(d) -

- (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.

(2) No retention or seizure shall be effected pursuant to subsection (1)(e) 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<sup>29\*</sup>**

(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.

(4) In this section –

“Commission” means the Independent Commission Against Corruption established under section 19 of the Prevention of Corruption Act.

## **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.<sup>30\*</sup>

(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 - <sup>31\*</sup>

(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 other offence under the Revenue Laws other than the offences 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.

#### **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 Mauritius Revenue Authority and the approval of the Board <sup>32\*</sup>.

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

(3)<sup>33\*</sup> 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.

[17A. *Set-off of taxes* ] **Repealed** <sup>34\*</sup>

**[PART IIIA – REGISTERED TAX AGENTS] Repealed** <sup>35\*</sup>

### **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.
- (3) The members of the Committee referred to in subsection (1)(b) shall be paid such allowance or fees as may be determined by the Minister.
- (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.

## **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.<sup>36\*</sup>

- (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 – <sup>37\*</sup>
  - (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); or
  - (iii) Part XXIII of the Gambling Regulatory Authority Act, except section 121(4) and (5),

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 applicant or his representative to file a statement of

case, together with any witness statement and any relevant document, with copy to the Director-General, within one month of the pro forma date.

- (c) Where the Chairperson or Vice-chairperson is satisfied that it would not be practicable for the applicant to file the said statement of case and documents, if any, within one month of the pro forma date, the Chairperson or Vice-chairperson may direct the applicant 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 precisely and concisely –
  - (i) the facts of the case;
  - (ii) the grounds for representations and the arguments relating to each of the grounds;
  - (iii) submissions on any point of law; and
  - (iv) any other submissions relevant to the representations.
- (e) Where the applicant fails to submit the required statement of case, statement of witness or other documents, within the delay given by the Chairperson or Vice-chairperson under paragraphs (b) or (c), and the Chairperson or Vice-chairperson is satisfied that such failure is due to a reasonable cause, the Chairperson or Vice-chairperson may direct that the said statement of case, statement of witness or other documents, be filed after the delay referred to in paragraph (b) or (c).

(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) Any party served with a copy of the written representations, statement of case and any witness statement shall, within 21 days of receipt thereof, forward his reply and comments thereon to the Committee, with copy to the person lodging the written representations.

(1D) The person lodging the written representations may, within 21 days of receipt of the reply and comments, submit any reply and comment thereon to the Committee, with copy to the person against whose decision, determination, notice or claim, as the case may be, representations are made.

(1E) Any statutory delay relating to proceedings before the Assessment Review Committee which expires, or falls wholly or partly, during –<sup>38\*</sup>

- (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.<sup>39\*</sup>

(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.<sup>40\*</sup>

(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.<sup>41\*</sup>

(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.

## 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.<sup>42\*</sup>

(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.

(3)<sup>43\*</sup> (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<sup>44\*</sup>

(ii) give its decision on the representations no later than 4 weeks from the end of the hearing.<sup>45\*</sup>

(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 submission,

as the case may be.<sup>46\*</sup>

(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.<sup>47\*</sup>

(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 in respect of a late return or late payment.<sup>48\*</sup>

(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 of the enactments referred to 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 of the decision of a Committee.<sup>49\*</sup>

(7A)<sup>50\*</sup> (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 purposes of this section, “Registrar-General” has the meaning assigned to it by the Registrar-General Act.<sup>51\*</sup>

## **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.

(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 in accordance with the decision of the Committee, as the case may be.

(4) 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 or under section 33(4) of the Registration Duty Act, payment of the tax shall be withheld pending final determination of the matter.

***[PART IVA – INDEPENDENT TAX PANEL]Repealed<sup>52\*</sup>***

## **PART IVB – ALTERNATIVE TAX DISPUTE RESOLUTION <sup>53\*</sup>**

### **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;<sup>54\*</sup>
  - (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 69 of the Environment Protection Act or duties and taxes under sections 15 and 24A of the Customs Act;<sup>55\*</sup>
- (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).

- (3) (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 <sup>56\*</sup>
  - (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. <sup>57\*</sup>

(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<sup>58\*</sup>**

### **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.
- (3) 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.

### **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.

## **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.

## **21J. Contrainte**

(1) The Director-General may apply to a Judge in Chambers for an order (Contrainte) to issue against a debtor in respect of tax owed by him.

(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.

## **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.

## **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.

### **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.

### **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.

### **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.

## **PART IVD – TEMPORARY MEASURES DURING COVID-19 PERIOD <sup>59\*</sup>**

### **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)<sup>60\*</sup> 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)<sup>61\*</sup> 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 payment shall, notwithstanding this Act or any Revenue Law, be made not later than 25 June 2020;<sup>62\*</sup>

(b) the period ending on 30 June 2020, the statement, return or payment shall, notwithstanding this Act or any Revenue Laws, be made not later than 26 June 2020;<sup>63\*</sup>

(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.

## **PART V - MISCELLANEOUS**

### **22. Immunity**

(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 of, 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.<sup>64\*</sup>

### **22A. Rewards <sup>65\*</sup>**

(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 may be approved by the Board.

### **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 may be designated by the Board 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<sup>66\*</sup>**

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
- (e) delivering it personally to him.

**24B. Setting up of system for secure electronic services and payment of taxes<sup>67\*</sup>**

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.

**24C. E-tax account or tax representative e-tax account<sup>68\*</sup>**

(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.

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\* Refer to endnotes at Appendix 1



(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) In this section –

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

## 25. Offences

(1) Any person who -

(a)<sup>69\*</sup> fails to comply with a requirement under section 3(6)(b) or (e) or contravenes section 13;

(b)<sup>70\*</sup> 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)”;

(c) makes a false declaration under section 14(1) or (3);

(d)<sup>71\*</sup> 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

(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)<sup>72\*</sup> 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, 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.

## **26. Regulations**

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

- (a) make such regulations as it thinks fit for the purpose 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) The Central Tender Board Act is amended -

- (a) in section 2, in the definition of “public body”, by deleting the words “Part III and Part IV” and replacing them by the words “Part III, Part IV and Part V”;
- (b) in the First Schedule, by adding after Part IV, the following Part-

### **Part V**

Mauritius Revenue Authority All Contracts 50 million rupees

(2) The Criminal Procedure Act is amended by deleting the Fifth Schedule and replacing it by the Sixth Schedule to this Act.

(3) The Customs Act is amended –

- (a) in section 2 –
  - (i) by deleting the definition of “Comptroller”;
  - (ii) by deleting the definition of “officer” and replacing it by the following definition –

“officer” has the same meaning as in the Mauritius Revenue Authority Act 2004; and

- (iii) by inserting in the proper alphabetical order the following new definitions –

“Authority” means the Mauritius Revenue Authority established under the Mauritius Revenue Authority Act 2004;

“Director-General” means the Director-General of the Authority;

“SITA” means “Société Internationale de Transports Aéronautiques”;

- (b) by repealing section 3;
- (c) in section 5(1), by deleting the words “any person employed in Customs” and replacing them by the words “any officer.”;
- (d) by inserting immediately after section 9, the following new section -

**9A. Time limit for proceeding with validated bill of entry**

(1) Subject to this section, a declarant shall proceed with a bill of entry which has been validated pursuant to section 9(2), and shall pay any duty, excise duty and taxes in respect of that bill of entry, within 21 days of the date of validation.

(2) Where a bill of entry is not proceeded with under subsection (1), the declarant shall, not later than 21 days after the date of validation, apply in writing to the Director-General for cancellation of that bill of entry stating precisely the grounds for cancellation.

(3) Where, upon an application under subsection (2), the Director-General is satisfied that the bill of entry requires to be cancelled, he shall authorise the declarant to pass, within 7 days of the date of the authorisation, an amendment bill of entry to cancel that bill of entry.

(4) Any person who fails to comply with subsection (1), (2) or (3) shall commit an offence and shall, on conviction, be liable to a fine not exceeding 50,000 rupees.

- (e) in section 15 -
- (i) in subsection (2) -
- (A) by inserting immediately after the word “duty” wherever it appears, the words “, excise duty and taxes”;
- (B) by deleting the word “has” and replacing it by the word “have”;
- (C) by deleting the words “Secretary, Assessment Review Committee in accordance with section 8E of the Unified

Revenue Act 1983” and replacing them by the words “Clerk to the Assessment Review Committee in accordance with section 19 of the Mauritius Revenue Authority Act 2004.”

- (ii) in subsection (3), by deleting the words “excise duty” wherever they appear and replacing them by the words “duty or excise duty”;
  - (iii) in subsection (4), by inserting immediately after the word “duty” the words “or excise duty”;
- (f) in section 19 -
- (i) by inserting immediately after subsection (2), the following new subsections -

(2A) Where, in the course of determining the value of any goods, the Director-General finds that it is necessary to delay the final determination, he may, subject to subsection (2B), authorise in writing delivery of the goods provided that -<sup>73\*</sup>

- (a) the duty, excise duty and taxes on those goods as declared on the entry are paid;
- (b) a deposit is made or a bank guarantee is furnished for an amount representing the difference between the amount of duty, excise duty and taxes computed by the Director-General and the amount paid; and
- (c) such samples of the goods as may be required are produced to the Director-General.

(2B) Where the Director-General authorises the delivery of goods pursuant to subsection (2A), the importer shall, not later than 28 days after the date of authorisation, submit to the Director-General in respect of those goods, such documents as may be required in writing by the Director-General, including sales contracts, bank transfers, orders, letters of credit and proforma invoices.<sup>74\*</sup>

(2C) The Director-General shall, within 14 days of the receipt of the documents required under subsection (2B), make the final determination of the value of the goods and notify the importer in writing of the determination and the additional amount of duty, excise duty and taxes payable, if any, on those goods.<sup>75\*</sup>

(2D) Where the Director-General issues a notice under subsection (2C) requiring payment of an additional amount of duty, excise duty and taxes, the importer shall, not later than 7 days after the date of the notice, pass an amendment bill of entry and pay the additional amount due.<sup>76\*</sup>

(2E) Where the additional amount due is paid, the Director-General shall, not later than 14 days after the date of payment, refund the deposit or release the bank guarantee made or furnished under subsection (2A)(b).<sup>77\*</sup>

(2F) Where the importer does not submit the documents required under subsection (2B) within the time limit specified in that subsection - <sup>78\*</sup>

- (a) the value of the goods on which the amount of duty, excise duty and taxes has been computed under subsection (2A)(b) shall be deemed to have been determined as the final determination of the value of the goods;
- (b) the deposit or the bank guarantee made or furnished under subsection (2A)(b) shall be forfeited or realised, as the case may be; and
- (c) the importer shall be notified in writing by the Director-General of the final determination.

(ii) in subsection (3) -

- (A) by inserting immediately after the words “subsection (2)” the words “(2C) or (2F)(c)”;
- (B) by deleting the words “Secretary, Assessment Review Committee, in accordance with section 8E of the Unified Revenue Act” and replacing them by the words “Clerk to the Assessment Review Committee in accordance with section 19 of the Mauritius Revenue Authority Act 2004”;

(iii) in subsection (4), by inserting immediately after the words “subsection (3)” the words “,in so far as it relates to a notice under subsection (2),”;

- (g) in section 20(3), by deleting the words “Secretary, Assessment Review Committee, in accordance with section 8E of the Unified Revenue Act” and replacing them by the words “Clerk to the Assessment Review Committee in accordance with section 19 of the Mauritius Revenue Authority Act 2004”;
- (h) in section 23(5), by deleting the words “Secretary, Assessment Review Committee, in accordance with section 8E of the Unified Revenue Act 1983” and replacing them by the words “Clerk to the Assessment Review Committee in accordance with section 19 of the Mauritius Revenue Authority Act 2004”;
- (i) in section 29, by deleting the words “the Post Office” and replacing them by the word “post”;
- (j) in section 49, by adding immediately after subsection (1), the following new subsection -

(1A) Where an air cargo manifest is received by the Director-General through SITA, it shall be deemed to have been submitted by the owner or duly authorised agent of the aircraft and all the provisions of customs laws relating to submission of manifest shall apply. <sup>79\*</sup>

(k) in section 117, by deleting the words “The Minister may, on the recommendation of the Comptroller, authorise” and replacing them by the words “The Director-General may, in writing, authorise”;

(l) in section 119 -

(i) by deleting subsection (1) and replacing it by the following subsection -

(1) No person shall be authorised by the Director-General to act as agent or broker unless he is satisfied that such person has the necessary ability or the necessary equipment and storage facilities for the handling and safe custody of cargo to effectively transact his business.

(ii) in subsection (4), by deleting the words “The Minister may, on the recommendation of the Comptroller, and by order in writing” and replacing them by the words “The Director-General may, by notice in writing”;

(iii) in subsection (5), by deleting the words “an order in writing made under subsection (3)” and replacing them by the words “a notice in writing made under subsection (4)”;

(m) by repealing Sub-Part III of Part XV;

(n) in section 161, by adding the following new subsection, the existing provision being numbered (1) accordingly -

(2) The prosecution of an offence under any of the sections of the enactments specified in the Fourth Schedule to the Mauritius Revenue Authority Act 2004 shall take place, at the discretion of the Director of Public Prosecutions, before a Judge sitting without a jury, the Intermediate Court or a District Court.

(o) in section 162, by deleting subsection (1) and replacing it by the following subsection -

(1) (a) The Director-General may compound any offence committed by any person against the customs laws where such person agrees in writing to pay such amount acceptable to the Director-General, not exceeding the maximum pecuniary penalty imposable under such customs laws for such offence.

- (b) For the purposes of paragraph (a), the Director- General shall chair a committee which shall consist of 3 other officers of the management team of the Authority.
  - (p) by repealing section 164;
  - (q) in section 166 -
    - (i) in subsection (1), by inserting immediately after the words “any person” the words “other than the Director-General, an officer or any other employee of the Authority”;
    - (ii) by deleting the word “Minister” wherever it appears and replacing it by the word “Director-General”;
  - (r) in the Second Schedule, by deleting the words “Comptroller of Customs” and replacing them by the word “Director-General”; and
  - (s) by deleting, wherever they appear, the words “Comptroller” and “Government” and replacing them by the words “Director-General” and “Authority” respectively.
- (4) The Customs Tariff Act is amended -
- (a) by deleting the word “Comptroller” wherever it appears and replacing it by the word “Director-General”; and
  - (b) in section 5, by adding immediately after subsection (4), the following new subsection -
    - (5) The prosecution of an offence under any of the sections of the enactments specified in the Fourth Schedule to the Mauritius Revenue Authority Act 2004 shall take place, at the discretion of the Director of Public Prosecutions, before a Judge sitting without a jury or the Intermediate Court.
- (5) The Excise Act is amended -
- (a) in section 2 -
    - (i) by deleting the definitions of “Committee” and “Comptroller”;
    - (ii) by deleting the definition of “officer” and replacing it by the following definition –
      - “officer” has the same meaning as in the Mauritius Revenue Authority Act 2004; and
    - (iii) by inserting the following new definitions in the appropriate alphabetical order -

“Authority” means the Mauritius Revenue Authority established under the Mauritius Revenue Authority Act 2004;

“Director-General” means the Director-General of the Authority;

- (b) in sections 5(1), 22(5) and 52(5), by deleting the words “Secretary, Assessment Review Committee, in accordance with section 8E of the Unified Revenue Act 1983” and replacing them by the words “Clerk to the Assessment Review Committee in accordance with section 19 of the Mauritius Revenue Authority Act 2004”;
  - (c) in section 10(3)(b), by deleting the words “Commissioner for VAT” and replacing them by the word “Director-General”;
  - (d) in section 14 -
    - (i) in subsection (1), by deleting the words “(1)”;
    - (ii) by repealing subsections (2) and (3); <sup>80\*</sup>
  - (e) by repealing sections 38 and 39; <sup>81\*</sup>
  - (f) in section 50, by deleting subsection (1) and replacing it by the following subsection -
    - (1) (a) The Director-General may compound any offence committed by any person under this Act where such person agrees in writing to pay such amount acceptable to the Director-General representing -
      - (i) any excise duty unpaid; and
      - (ii) a penalty not exceeding the maximum pecuniary penalty imposable under this Act for such offence.
    - (b) For the purposes of paragraph (a), the Director- General shall chair a committee which shall consist of 3 other officers of the management team of the Authority.
  - (g) in section 55, by adding the following new subsection, the existing provision being numbered (1) accordingly -
    - (2) The prosecution of an offence under any of the sections of the enactments specified in the Fourth Schedule to the Mauritius Revenue Authority Act 2004 shall take place, at the discretion of the Director of Public Prosecutions, before a Judge sitting without a jury, the Intermediate Court or a District Court.
  - (h) by deleting the word “Comptroller” wherever it appears and replacing it by the word “Director-General”.
- (6) The Export Service Zones Act is amended -



- (a) in section 2 –
    - (i) by deleting the definition of “Comptroller”;
    - (ii) by deleting the definition of “enforcement officer” and replacing it by the following definition -
      - “enforcement officer” -
        - (a) means an officer of the Authority; and
        - (b) includes an officer of the Ministry responsible for the subject of finance, or of the Ministry responsible for the subject of commerce, designated in writing by the respective Minister as an enforcement officer for the purposes of this Act;
    - (iii) by inserting the following new definitions in the proper alphabetical order –
      - “Authority” means the Mauritius Revenue Authority established under the Mauritius Revenue Authority Act 2004;
      - “Director-General” means the Director-General of the Authority;
  - (b) by deleting the word “Comptroller” wherever it appears and replacing it by the word “Director-General”.
- (7) The Gaming Act is amended -
- (a) in section 2 -
    - (i) by deleting the definition of “Commissioner”;
    - (ii) by deleting the definition of “officer” and replacing it by the following definition –
      - “officer” -
        - (a) means an officer of the Authority; and
        - (b) includes a person authorised in writing by the Board or the Commissioner of Police to perform the duties of an officer under this Act;
    - (iii) by inserting the following new definitions in the proper alphabetical order -
      - “Authority” means the Mauritius Revenue Authority established under the Mauritius Revenue Authority Act 2004;
      - “Director-General” means the Director-General of the Authority;

- (b) by deleting the word “Commissioner” wherever it appears and replacing it by the word “Director-General”;
  - (c) in sections 11(4) and 40B(3), by deleting the words “Secretary, Assessment Review Committee, in accordance with section 8E of the Unified Revenue Act 1983” and replacing them by the words “Clerk to the Assessment Review Committee in accordance with section 19 of the Mauritius Revenue Authority Act 2004”; and
  - (d) Deleted<sup>82\*</sup>
  - (e) in section 70, by adding the following new subsection, the existing provision being numbered (1) accordingly -
    - (2) The prosecution of an offence under any of the sections of the enactments specified in the Fourth Schedule to the Mauritius Revenue Authority Act 2004 shall take place, at the discretion of the Director of Public Prosecutions, before a Judge sitting without a jury, the Intermediate Court or a District Court.
- (8) The Horse Racing Board Act 2003 is amended -
- (a) in section 2, by deleting the definition of “Commissioner”;
  - (b) by inserting the following new definitions in the proper alphabetical order -
    - “Authority” means the Mauritius Revenue Authority established under the Mauritius Revenue Authority Act 2004;
    - “Director-General” means the Director-General of the Authority;
  - (c) by deleting the word “Commissioner” wherever it appears and replacing it by the word “Director-General”;
  - (d) in section 40(5), by deleting the words “Secretary, Assessment Review Committee, in accordance with section 8E of the Unified Revenue Act” and replacing them by the words “Clerk to the Assessment Review Committee in accordance with section 19 of the Mauritius Revenue Authority Act 2004”; and
  - (e) Deleted<sup>83\*</sup>
  - (f) in section 52, by adding the following new subsection, the existing provision being numbered (1) accordingly -
    - (2) The prosecution of an offence under any of the sections of the enactments specified in the Fourth Schedule to the Mauritius Revenue Authority Act 2004 shall take place, at the discretion of the Director of Public Prosecutions, before a Judge sitting without a jury, the Intermediate Court or a District Court.

- (9) The Hotel and Restaurant Tax Act is amended -
- (a) in section 2 –
    - (i) by deleting the definition of “Commissioner”;
    - (ii) by inserting the following new definitions in the proper alphabetical order -

“Authority” means the Mauritius Revenue Authority established under the Mauritius Revenue Authority Act 2004;

“Director-General” means the Director-General of the Authority;
  - (b) by deleting the word “ Commissioner” wherever it appears and replacing it by the word “Director-General”;
- (10) The Income Tax Act is amended -
- (a) in section 2 -
    - (i) by deleting the definitions of “Commissioner”, “Committee” and “ Unified Revenue Board”;
    - (ii) by deleting the definition of “ exempt person” and replacing it by the following definition –

“exempt person” means -

      - (a) an employee whose emoluments do not exceed the amount specified in the Fourth Schedule;
      - (b) a field worker or a non-agricultural worker employed in the sugar industry whose emoluments do not exceed the amount specified in the Fourth Schedule; or
      - (c) a household employee;
    - (iii) by deleting the definition of “officer” and replacing it by the following definition -

“officer” has the same meaning as in the Mauritius Revenue Authority Act 2004;
    - (iv) by inserting the following new definitions in the proper alphabetical order -

“Authority” means the Mauritius Revenue Authority established under the Mauritius Revenue Authority Act 2004;

“Board” has the same meaning as in the Mauritius Revenue Authority Act 2004;

“Director-General” means the Director-General of the Authority;

“Tax Account Number” means the Tax Account Number (TAN) allotted to a person for the purposes of sections 99A and 105A;

- (b) by inserting immediately after section 99, the following new section -

**99A. Registration of employees**

(1) Where in respect of an employee, tax is required to be withheld by an employer under section 93 at any time in an income year, the employer shall -

- (a) unless the employee has a Tax Account Number, make the necessary arrangements to obtain from the Director-General a Tax Account Number in respect of that employee; and
- (b) insert the Tax Account Number of the employee in his payroll at the time of withholding any tax under that section.

(2) Every employee, in respect of whom a Tax Account Number under section 93 has been allotted, shall be deemed to be a registered person for the purposes of section 112.

- (c) in section 105(2) by deleting paragraph (a);

- (d) by inserting immediately after section 105, the following new section -

**105A. Registration of persons under this Sub-Part**

(1) Every individual who, in a CPS period, derives gross income falling under this Sub-Part and whose turnover or gross income, as the case may be, exceeds the CPS threshold, shall -

- (a) unless he has a Tax Account Number, make the necessary arrangements to obtain from the Director-General a Tax Account Number in his name; and
- (b) insert the Tax Account Number in his Statement of Income under section 106 and in his return of income under section 112.

(2) Every individual, in respect of whom a Tax Account Number has been allotted, shall be deemed to be a registered person for the purposes of sections 106 and 112;

- (e) in section 106, by deleting subsection (1) and replacing it by the following subsection -

(1) Every individual –

- (a) who is a registered person under section 105A(2), whether or not he has a chargeable income for a CPS period; or
- (b) who, in a CPS period, derives gross income under this Sub-Part which does not exceed the CPS threshold but has a chargeable income for that period,

shall submit to the Director-General, in respect of that CPS period, not later than 31 March immediately following that period, a Statement of Income in such form and manner as may be approved by the Director-General and at the same time pay the tax, if any, in accordance with the Statement of Income.

- (f) in section 112, by deleting subsection (1) and replacing it by the following subsection -

(1) Subject to this Act, every registered person under section 99A(2) or 105A(2), whether or not he is a taxpayer, shall, in respect of an income year, submit to the Director-General, not later than 30 September following that income year, a return in such form and manner as may be approved by the Director-General specifying -

- (a) all income derived by him during that income year;
- (b) the personal reliefs and deductions to which he is entitled in respect of that income year; and
- (c) such other particulars as may be required by the Director-General; and

at the same time pay any tax payable in accordance with his return.

- (g) in sections 114(3), 123(5), 127(4), 131A(9), 131B(9) and 134, by deleting the words “Secretary, Assessment Review Committee, in accordance with section 8E of the Unified Revenue Act 1983” and replacing them by the words “Clerk to the Assessment Review Committee in accordance with section 19 of the Mauritius Revenue Authority Act 2004”;

- (h) in section 122A(1) –

- (i) by deleting the words “section 8A of the Unified Revenue Act” and replacing them by the words “section 13 of the Mauritius Revenue Authority Act 2004”;
- (ii) by deleting the words “Revenue Authority established under the Unified Revenue Act” and replacing them by the word “Authority”;

- (i) in section 128A -
  - (i) in subsection (1), by deleting the words “and subject to section 8D of the Unified Revenue Act 1983”;
  - (ii) by repealing subsection (4);
- (j) Deleted<sup>84\*</sup>
- (k) by repealing Part XIA;
- (l) in section 145(1), by inserting immediately after paragraph (a), the following paragraph -
  - (aa) fails to make necessary arrangements to obtain from the Commissioner a Tax Account Number in respect of an employee from whose emoluments tax is withheld;
- (m) in section 148(1), by inserting immediately after paragraph (a), the following paragraph -
  - (aa) fails to make necessary arrangements to obtain from the Director-General a Tax Account Number in his name;
- (n) by repealing section 148A;
- (o) in section 149, by deleting subsection (1) and replacing it by the following subsection -
  - (1) (a) The Director-General may compound any offence committed by a person under this Act, where such person agrees in writing to pay such amount acceptable to the Director-General representing -
    - (i) any income tax unpaid; and
    - (ii) an amount not exceeding the maximum pecuniary penalty imposable under this Act for such offence.
  - (b) For the purposes of paragraph (a), the Director- General shall chair a committee which shall consist of 3 other officers of the management team of the Authority.
- (p) by repealing section 157;
- (q) in section 160, by adding the following new subsection, the existing provision being numbered (1) accordingly -
  - (2) The prosecution of an offence under any of the sections of the enactments specified in the Fourth Schedule to the Mauritius Revenue Authority Act 2004 shall take place, at the discretion of the Director of Public Prosecutions, before a Judge sitting without a jury, the Intermediate Court or a District Court.

- (r) in the Fourth Schedule -
    - (i) in the heading, by deleting the words “Part I -”;
    - (ii) by deleting Part II;
  - (s) in the Sixth Schedule, by deleting the words “500,000 rupees”, “300,000 rupees” and “6,000 rupees” and replacing them by the words “400,000 rupees”, “100,000 rupees” and “8,000 rupees” respectively; and
  - (t) by deleting the words “Commissioner” and “Commissioner of Income Tax” wherever they appear and replacing them by the word “Director-General”.
- (11) The Industrial Expansion Act is amended –
- (a) in section 2 –
    - (i) by deleting the definition of “authorised officer” and replacing it by the following definition –
 

“authorised officer” means an officer of the Ministry designated by the Minister or an officer of the Authority;
    - (ii) by deleting the definitions of “Commissioner” and “Comptroller”; and
    - (iii) by inserting the following new definitions in the proper alphabetical order –
 

“Authority” means the Mauritius Revenue Authority established under the Mauritius Revenue Authority Act 2004;

“Director-General” means the Director-General of the Authority;
  - (b) by deleting the word “Comptroller” wherever it appears and replacing it by the word “Director-General”; and
  - (c) in section 42, by adding the following new subsection, the existing provision being numbered (1) accordingly -
    - (2) The prosecution of an offence under any of the sections of the enactments specified in the Fourth Schedule to the Mauritius Revenue Authority Act 2004 shall take place, at the discretion of the Director of Public Prosecutions, before a Judge sitting without a jury, the Intermediate Court or a District Court.
- (12) The Land (Duties and Taxes) Act is amended –
- (a) in section 2 –<sup>85\*</sup>

- (i) in the definition of “Committee” by deleting the words “section 8E of the Unified Revenue Act” and replacing them by the words “section 18 of the Mauritius Revenue Authority Act 2004”;
  - (b) & (c) Deleted<sup>86\*</sup>
  - (d) in sections 23(4), 24(1), 27(4), 28(4) and 36(1)(f), by deleting the words “Secretary, Assessment Review Committee in accordance with section 8E of the Unified Revenue Act 1983” and replacing them by the words “Clerk to the Committee in accordance with section 19 of the Mauritius Revenue Authority Act 2004”.
- (13) The Registration Duty Act is amended -
- (a) & (b) Deleted<sup>87\*</sup>
  - (c) in sections 3(2)(ii) and 3A(2), by deleting the words “under section 8E of the Unified Revenue Act 1983” and replacing them by the words “under section 20 of the Mauritius Revenue Authority Act 2004”;
  - (d) Deleted<sup>88\*</sup>
  - (e) in section 33(4)(d), by deleting the words “Secretary, Assessment Review Committee, in accordance with section 8E of the Unified Revenue Act” and replacing them by the words “Clerk to the Assessment Review Committee in accordance with section 19 of the Mauritius Revenue Authority Act 2004”;
  - (f) in section 36A(4)(b), by deleting the words “section 8E of the Unified Revenue Act 1983” and replacing them by the words “section 20 of the Mauritius Revenue Authority Act 2004”; and
  - (g) Deleted<sup>89\*</sup>
- (14) The Stamp Duty Act is amended -
- (a) & (b) Deleted<sup>90\*</sup>
  - (c) in section 5(2), by adding immediately after the word “offence”, the words -  

“and shall, on conviction, be liable to a fine not exceeding 5,000 rupees and to imprisonment for a term not exceeding 2 years”.
  - (d) Deleted<sup>91\*</sup>
- (15) The Statutory Bodies (Accounts and Audit) Act is amended in the Schedule, in Part II, by inserting in the appropriate alphabetical order the following statutory body -
- Mauritius Revenue Authority
- (16) The Statutory Bodies Pension Funds Act is amended in the Schedule, by inserting in the proper alphabetical order, the following new item -



Mauritius Revenue Authority established under the Mauritius Revenue Authority Act 2004

- (17) Deleted<sup>92\*</sup>
- (18) Deleted<sup>93\*</sup>
- (19) The Value Added Tax Act is amended -
- (a) in section 2 -
- (i) by deleting the definitions of “Commissioner”, “Committee” and “Customs”;
- (ii) by deleting the definition of “officer” and replacing it by the following definition –
- “officer” means an officer of the Authority; and
- (iii) by inserting the following new definitions in the proper alphabetical order -
- “Authority” means the Mauritius Revenue Authority established under the Mauritius Revenue Authority Act 2004;
- “Director-General” means the Director-General of the Authority;
- (b) by deleting the word “Commissioner” wherever it appears and replacing it by the word “Director-General”;
- (c) by repealing section 7;
- (d) in section 30(1), by deleting the words “and subject to section 8D of the Unified Revenue Act 1983”;
- (e) in section 40, by deleting the words “Secretary, Assessment Review Committee, in accordance with section 8E of the Unified Revenue Act 1983” and replacing them by the words “Clerk to the Assessment Review Committee in accordance with section 19 of the Mauritius Revenue Authority Act 2004”; and
- (f) Deleted<sup>94\*</sup>
- (g) by repealing Part IXA;
- (h) in section 61, by deleting subsection (1) and replacing it by the following subsection -
- (1) (a) The Director-General may compound any offence committed by a person under this Act or any regulations made thereunder, where such person agrees in writing to pay such amount acceptable to the Director-General representing -

- (i) any tax unpaid; and
  - (ii) an amount not exceeding the maximum pecuniary penalty imposable under this Act for such offence.
- (b) For the purposes of paragraph (a), the Director- General shall chair a committee which shall consist of 3 other officers of the management team of the Authority.
- (i) in section 70, by adding the following new subsection, the existing provision being numbered (1) accordingly -

(2) The prosecution of an offence under any of the sections of the enactments specified in the Fourth Schedule to the Mauritius Revenue Authority Act 2004 shall take place, at the discretion of the Director of Public Prosecutions, before a Judge sitting without a jury, the Intermediate Court or a District Court.

(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 the Mauritius Revenue Authority Act 2004.<sup>95\*</sup>

(21) Deleted<sup>96\*</sup>

(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 the Mauritius Revenue Authority Act 2004.

## 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.<sup>97\*</sup>

- (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 or 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 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 subsection (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 Act, 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, the 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.<sup>98\*</sup>

- (14) (a) Subject to this subsection, where a person –<sup>99\*</sup>
  - (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 69

of the Environment Protection Act or duties and taxes under sections 15 and 24A of the Customs Act;<sup>100\*</sup>

- (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 69 of the Environment Protection Act or duties and taxes under sections 15 and 24A of the Customs Act;<sup>101\*</sup>
  - (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).<sup>102\*</sup>
- (c) The Director-General shall, within 30<sup>103\*</sup> 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. <sup>104 \*</sup>
  - (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.
  - (iii) The panel shall make a determination within 6<sup>105 \*</sup> 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;<sup>106\*</sup>
  - (ii) which was raised after 1 July 2016; <sup>107\*</sup>
  - (iii) where no tax is outstanding under the assessment as at the date of application; <sup>108 \*</sup>
  - (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 Protection Act or the Customs Act exceeds 10 million rupees in the aggregate; or<sup>109\*</sup>
  - (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) –<sup>110 \*</sup>
  - (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.<sup>111\*</sup>



- (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.<sup>112\*</sup>
- (i) This subsection shall not apply to any person -<sup>113\*</sup>
  - (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.

(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.<sup>114\*</sup>

- (16)<sup>115\*</sup> (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)<sup>116\*</sup> (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)<sup>117\*</sup> 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)<sup>118\*</sup> (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)<sup>119\*</sup> 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.

## 29. Repeals

The following enactments are repealed -

- (a) Deleted<sup>120\*</sup>

- (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.<sup>121\*</sup>

(2) Different dates may be fixed for the coming into operation of different provisions of this Act.

Passed by the National Assembly on the third day of September two thousand and four.

Bhupendranath Dwarka  
*Deputy Clerk of the National Assembly*

## **FIRST SCHEDULE** <sup>122\*</sup>

*(sections 2 and 20)*

### **Enactments**

#### **Acts**

The Advertisements Regulation Act in so far as it relates to advertising structure fee under sections 4 to 12 <sup>123\*</sup>

The Civil Aviation Act in so far as it relates to sections 8A, 8B and 8C<sup>124\*</sup>

The Customs Act

The Customs Tariff Act

The Employment Rights Act insofar as it relates to the collection and recovery of recycling fee<sup>125\*</sup>

The Environment Protection Act 2002 in so far as it relates to Part X<sup>126\*</sup>

The Excise Act

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

The Freeport Act 2004 in so far as it relates to duty, excise duty and taxes<sup>127\*</sup>

The Gambling Regulatory Authority Act 2007 in so far as it relates to duties and taxes<sup>128\*</sup>

The Gaming Act

The Horse Racing Board Act 2003

The Hotel and Restaurant Tax Act

The Human Resource Development Act insofar as it relates to the collection and recovery of levy<sup>129\*</sup>

The Income Tax Act

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

The Local Government Act in so far as it relates to collection and enforcement of general rate under sections 102 to 105<sup>130\*</sup>

The Mauritius Revenue Authority Act 2004

The National Pensions Act in so far as it relates to collection and enforcement of contributions<sup>131\*</sup>

The National Savings Fund Act insofar as it relates to the collection and recovery of contribution or recycling fee<sup>132\*</sup>

The Registration Duty Act in so far as it relates to claim and recovery of duty under section 27(3) to (10)<sup>133\*</sup>

The Value Added Tax Act

#### **Regulations**

Any regulations made under the Acts specified above

Investment Promotion (Mauritian Diaspora Scheme) Regulations 2015 insofar as it relates to regulation 9(4)<sup>134\*</sup>

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)

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\* Refer to endnotes at Appendix 1

**SECOND SCHEDULE<sup>135\*</sup>**

[Section 14(1)]

***IN THE DISTRICT COURT OF .....***

**DECLARATION OF ASSETS  
UNDER THE MAURITIUS REVENUE AUTHORITY ACT, 2004**

I..... 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 .....make oath/solemnly affirm/declare\* that-

1. I am unmarried/married\* since.....date of marriage) to Mr/Miss ..... holder of Identity Card No. .... employed as/unemployed\*..... and registered under under Tax Account Number .....
2. My children are : (i) .....ID No\* .....  
(ii) .....ID No\* .....  
(iii) .....ID No\* .....

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

(a) Immoveable property **Rs.**  
Description..... Location.....  
 Purchased       Inherited       Gifted  
√ Tick as appropriate

(b) Vehicles/Machinery  
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

\* Refer to endnotes at Appendix 1

(d) Business Interest

Name of Société/Succession/Trust.....

Description of interest.....

Purchased                       Inherited                       Gifted

√ Tick as appropriate

(e) Household Furniture & Electrical Goods

Description.....

Purchased                       Inherited                       Gifted

√ Tick as appropriate

(f) Jewellery & Precious metals

Description.....

Purchased                       Inherited                       Gifted

√ Tick as appropriate

(g) Money held in bank in Mauritius and abroad: (*Balance*)

Name of account holder..... Bank Name.....

Account Number .....

(h) Other assets exceeding 50,000 rupees in the aggregate

(including cash in hand)

Description.....

Purchased                       Inherited                       Gifted

√ Tick as appropriate

TOTAL ASSETS .....

4. My liabilities (*locally or abroad*) and those of my spouse and minor children are as follows:

Purpose:

Car loan  Personal Loan  Home loan  Other

√ Tick as appropriate

TOTAL LIABILITIES .....



NET ASSETS (Total Assets less Total Liabilities)

.....

5. (a) 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: .....

(b) Insurance Policy/Personal Pension Plan

Institution..... Beneficiary..... Date.....

Yearly contribution: .....

Any other relevant information:

.....

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

.....

Signature of maker

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

*Signature*

**District Magistrate**

*\*Delete whichever is not applicable*

\_\_\_\_\_

**[THIRD SCHEDULE] Repealed<sup>136\*</sup>**

**FOURTH SCHEDULE<sup>137\*</sup>**

*(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<sup>138\*</sup>**

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

**[Horse Racing Board Act 2003] deleted<sup>139\*</sup>**

**Income Tax Act**

Sections 123(8) and 147

**Industrial Expansion Act**

Section 41(2)(a)

**Value Added Tax Act**

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

**FIFTH SCHEDULE<sup>140\*</sup>**

*(sections 18 and 19)*

**Enactments**

Advertisements Regulation Act in so far as it relates to section 7A<sup>141\*</sup>

The Customs Act in so far as it relates to section 15(2B), 19(3B), 19B(9), 20(3B), 23(7), 24(6), 24A(5), 49(5)(c), 61(8) or 156A(4)<sup>142\*</sup>

Customs Regulations 1989, in so far as it relates to regulations 20A and 22<sup>143\*</sup>

The Customs Tariff Act in so far as it relates to section 5(2B) (c) or (3B) (c),<sup>144\*</sup>

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

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

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

The Land (Duties and Taxes) Act in respect of a notice under section 23, 27(1) or 28(2), or a claim under section 15A or 36(1)<sup>145\*</sup>

The Registration Duty Act in respect of a claim under section 17, 27(8A) or 33(4)<sup>146\*</sup>

The Value Added Tax Act in so far as it relates to section 40 and 66<sup>147\*</sup>

The Gaming Act in so far as it relates to the duty or tax leviable under sections 11(2) and 40B

The Horse Racing Board Act 2003 in so far as it relates to duty or betting tax under section 40

The Gambling Regulatory Authority Act 2007 in so far as it relates to a decision under section 121(4) or (5) or 122(2)<sup>148\*</sup>

The Civil Aviation Act in so far as it relates to sections 8A, 8B and 8C<sup>149\*</sup>

The Environment Protection Act 2002 in so far as it relates to Part X<sup>150\*</sup>

#### **SIXTH SCHEDULE**

*(section 27(2))*

#### **FIFTH SCHEDULE**

*(section 10)*

Offences committed under the –

- (a) Consumer Protection (Price and Supplies) Act;
- (b) Criminal Code, sections 156, 249 ( in respect of the offence of rape, where it is averred that the offence was committed by 2 or more individuals), 283, 284 and 288;
- (c) 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);
- (d) Customs Tariff Act, section 5(4);
- (e) Dangerous Drugs Act;
- (f) Excise Act, sections 40, 41 and 45(2)(a),(b), (c), (d) and (g);
- (g) Gaming Act, sections 59, 60 and 62;
- (h) Horse Racing Board Act 2003, section 51(1), (2), (5), (6), (7), (8) and (10);
- (i) Income Tax Act, sections 123(8) and 147;
- (j) Industrial Expansion Act, section 41(2)(a);
- (k) Prevention of Terrorism Act 2002, section 3;

- (l) Registration Duty Act, section 24(7);
- (m) Value Added Tax, sections 54, 55, 57, 58, 59(b), 64(2) and 69(3).

**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

**[Registrar – General’s Department] Item deleted<sup>151\*</sup>**

**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

**Part II**

**Customs and Excise Department**

- Chief Customs & Excise Officer

**Income Tax Department**

- Principal Investigating Officer

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\* Refer to endnotes at Appendix 1

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<sup>152\*</sup>**

[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 of .....being 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

\* Refer to endnotes at Appendix 1

**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

**NINTH SCHEDULE<sup>153\*</sup>**  
**[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 section .....of 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 this .....of .....



**TENTH SCHEDULE<sup>154\*</sup>**  
**[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 .....

\* Refer to endnotes at Appendix 1

## Appendix I

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- 1** FA 2016 – New definition inserted shall come into operation on 1 October 2016.
- 2** FA 2021 - New definition inserted **which has come** into operation on 05 August 2021.
- 3** FA 2018 – The definition of “tax” amended, the words “, contribution” inserted after the word “levy” w.e.f 9 August 2018.
- FA 2012 – The definition of “tax” amended, the words “, levy” inserted after the word “fee” w.ef. 22 December 2012.
- 4** FA 2018 – Section 3(3)(a) amended, the word “Fund” deleted and replaced by the words “Fund or any other Fund as specified in a Revenue Law” w.e.f 9 August 2018.
- FA 2016 – Subsection (3) repealed and replaced w.e.f 7 September 2016.
- (3) *Any tax collected by the Authority shall, as soon as is reasonably practicable, be paid by the Director-General into the Consolidated Fund.*
- 5** FA 2017 – Section 3(3)(b) amended the following new subparagraph (iv) added, shall come into operation on 3 January 2018.
- 6** FA 2009 – Subsection (4)(c) amended, the words “the Fiscal Investigations Department” deleted and replaced by the words “subject to subsection (5)(b), the Fiscal Investigations Department” w.e.f. 30 July 2009.
- 7** FA 2009 - Subsection (5)(b) amended, the words “Law practitioners” deleted and replaced by the words “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” w.e.f. 30 July 2009.
- 8** FA 2016 – Subsection (6) amended, the words “subsection 5(a)(i)” deleted and replaced by the words “subsection (5)(a)” w.e.f 7 September 2016.
- FA 17/2007 – Subsection (6) added w.e.f 22.08.07.
- 9** FA 2015 – Section 6 amended, subsection (6) repealed and replaced - w.e.f. 14 May 2015.
- (6) *The Board shall not concern itself with any matter relating to the application or execution of the Revenue Laws, nor will it have access to information concerning the liability or otherwise of any person to tax.*
- 10** FA 2015 – New sections 7A and 7B inserted after section 7 w.e.f. 14 May 2015.
- 11** FA 2016 – New section 7C inserted after section 7B w.e.f 7 September 2016.
- 12** FA 2012 – Section 9(1) amended, the words “and the statements referred to in section 10(5), duly audited” inserted, after the words “audited accounts” w.ef. 22 December 2012.
- 13** FA 2012 – Subsection (1) amended, the words “implementing the policy of the Authority” deleted and replaced by the words “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” w.ef. 22 December 2012.

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- 14** FA 2012 –Subsection (3) repealed and replaced w.ef. 22 December 2012.
- (3) In the exercise of his functions, the Director-General shall comply with any decision of the Board and with any direction given to him by the Board.
- 15** FA 2012 – New subsection (5), (6) and (7) added w.ef. 22 December 2012.
- 16** FA 2011 - Section 11(4) amended, the following subparagraphs–
- (i) officers of the management team shall constitute the majority of the members of the committee; and
- (ii) the Committee shall comprise at least one member of the Board.
- repealed and replaced by the following subparagraphs w.e.f. 15 December 2011.
- (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.
- FA (No.2) of 2009 - Section 11(4)(b)(ii) amended, by deleting the words “other than, or in addition to, the Director-General in his capacity as member of the Board” w.e.f. 19.12.2009.
- 17** FA 2009 - The words “, every officer” inserting, after the words “the Director-General” w.e.f. 30 July 2009.
- 18** Act No.20 of 2011 (THE ECONOMIC AND FINANCIAL MEASURES (MISCELLANEOUS PROVISIONS) ACT 2011) - Section 13 subsection (2) is amended, by inserting, after paragraph (a), the following new paragraph (aa) - w.e.f 31 August 2011, Proclamation No. 7 of 2011.
- 19** FA 2021 - Section 13 subsection (2) is amended, by inserting, after paragraph (aa), the following new paragraph (ab) - w.e.f 05 August 2021.
- 20** FA 2021 - Section 13 subsection (2) is amended, by inserting, after paragraph (ab), the following new paragraph (ac) - w.e.f 05 August 2021.
- 21** FA 2017 – Section 14 subsection (1) amended, the words “grandchildren, and subject to subsection (2),” deleted and replaced by the words “subject to subsection (2), his grandchildren and” w.e.f 24 July 2017.
- FA 2012 – Section 14 subsection (1) repealed and replaced w.ef. 22 December 2012.
- (1) Every person shall, at the time of making an application to be recruited by the Authority, or within one month preceding his transfer to the Authority, as the case may be, lodge -
- (a) in the case of the Director-General, with the Chairperson, a declaration of assets by way of an affidavit in the form specified in the Second Schedule;
- (b) in the case of an officer, with the Director-General, a declaration of assets by way of an affidavit in the form specified in the Second Schedule; or
- (c) in the case of any other employee, with the Director-General, a declaration of assets in the form specified in the Third Schedule,
- in relation to himself, his spouse, his minor children and grand-children, and subject to subsection (2), children of age.
- 22** FA 2018 – Subsection (1)(b) amended, the words “, subject to subsection (2A),” inserted after the word “submit” shall come into operation on 1 January 2019.
- 23** FA 2017 – Subsection (2) amended , the words “grandchildren and” inserted after the words “relation to” w.e.f 24 July 2017.

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24 FA 2018 – New subsections (2A) and (2B) inserted after subsection (2) shall come into operation on 1 January 2019.

25 FA 2018 – New subsections (2A) and (2B) inserted after subsection (2) shall come into operation on 1 January 2019.

26 FA 2018 – Subsection (3) amended, the words “or employee” inserted after the word “officer” and the words “by means of an affidavit or declaration, as the case may be” deleted and replaced by the words “in the manner specified under this section” - shall come into operation on 1 January 2019.

27 FA 17/2007 –Subsection (4) repealed and replaced by the following subsections w.e.f 22.08.07.  
MRA Act 2004:-

(4) *The Head of the Internal Affairs Division, or any officer deputed by him, may for the purposes of verifying any declaration lodged under this section, call for any oral or written information from an officer or employee or a prospective officer or employee.*

28 FA 2018 – Subsection (4) amended, the words “or employee” inserted after the word “officer” shall come into operation on 1 January 2019.

29 The Anti-Money Laundering...Act 2020 – Section 15A inserted after Section 15 –w.e.f 9 July 2020.

30 FA 2018 – Section 16(3) and (4) amended, the words “or such other officer designated by the Director-General” inserted after the word “Department” w.e.f 9 August 2018.

31 FA 2018 – Section 16(3) and (4) amended, the words “or such other officer designated by the Director-General” inserted after the word “Department” w.e.f 9 August 2018.

32 FA 2013 - Section 17(1) amended , the words “Director of Audit” deleted and replaced by the words “Director, Internal Audit Division of the Mauritius Revenue Authority” - shall be deemed to have come into operation on 1 January 2013.

FA 2009 - The word “Minister” deleted and replaced by the word “Board” w.e.f. 30 July 2009.

33 FA (No.2) of 2009 - Section 17 amended, by adding, after subsection (2) the new subsection (3) - w.e.f. 19.12.2009.

34 FA 2018 –Section 17A repealed w.e.f 9 August 2018.

17A. *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 any Revenue Law, the Director-General may, before effecting any repayment, set-off the tax paid in excess against the tax due by that person.*

FA 2012 – New section 17A inserted after section 17 w.ef. 22 December 2012.

35 New Part IIIA proclaimed but repealed through administrative decision (Legislation was never in operation)

FA 2017 – New Part IIIA inserted after Part III shall come into operation on a date to be fixed by Proclamation.

### ***PART IIIA – REGISTERED TAX AGENTS***

#### **17B. Interpretation of this Part**

In this Part –

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“law practitioner” has the same meaning as in the Law Practitioners Act;

“Mauritius Institute of Professional Accountants” has the same meaning as in the Financial Reporting Act.

**17C. Tax agent**

No person shall –

- (a) prepare and sign the annual return of a tax payer;
- (b) represent a tax payer before the Authority;
- (c) represent a tax payer before the ATDR Panel;
- (d) represent a tax payer before the Assessment Review Committee;
- (e) transact any business on behalf of any person in respect of the person’s rights or obligations under any Revenue Law,

unless he is registered as a tax agent, a registered nominee of a tax agent or a person nominated in writing by a tax payer.

**17D. Committee**

- (1) There shall be, for the purposes of this Part, a committee which shall consist of such persons as the Minister may appoint.
- (2) The committee shall, in the discharge of its functions, determine –
  - (a) any application made under this Part;
  - (b) whether to suspend or cancel the registration of a tax agent or a nominee of a tax agent.

**17E. Registration of tax agent**

- (1) No person shall be registered as a tax agent unless –
  - (a) in the case of an individual, he –
    - (i) is a citizen of Mauritius; and
    - (ii) is a member of the Mauritius Institute of Professional Accountants;
    - (iii) is a law practitioner; or
    - (iv) (A) satisfies the Director- General that he has at least 2 years’ experience in the employment of, a person who is a member of the Mauritius Institute of Professional Accountants or, a person registered as a tax agent; or
    - (B) a person holding a degree in the field of taxation, accountancy, economics, business management or any other related field; and
  - (b) in the case of a corporate entity, the person nominated by it to act on its behalf under this Part satisfies paragraph (a).
- (2) (a) Any person referred to in subsection (1)(a)(iv) who wishes to be registered as a tax agent shall make an application to the Director-General in such form as he may approve.
- (aa) Any person referred to in subsection (1)(a)(ii) and (iii) shall be deemed to be registered as tax agent under subsection (4)(b)(i).

- 
- (b) On receipt of an application made under paragraph(a), the Director-General shall refer the application to the committee for its recommendations.
- (3) The committee shall, after making a determination under this section, make recommendations to the Director-General.
- (4) (a) The Director-General may, after due consideration of the recommendations of the committee, grant or reject the application and shall forthwith notify the applicant of its decision.
- (b) Where the Director-General grants an application under paragraph (a), he shall–
- (i) register the applicant as a tax agent; and
- (ii) where the registered tax agent is a corporate entity, register any of its nominees, on such terms and conditions as he may determine.
- (5) The registration of a tax agent or nominee of a tax agent shall be valid for a period not exceeding 5 years and may be renewed in such manner as may be prescribed.
- (6) The Director-General may, from time to time, publish in such manner as the Director-General may determine, a list of persons registered as tax agents.

**17F. Regulations under this Part**

- (1) The Minister may, for the purposes of this Part, make such regulations as he thinks fit.
- (2) Any regulations made under subsection (1) may provide –
- (a) for the suspension or cancellation of a registration under this Part;
- (b) for an appeal against any suspension or cancellation;
- (c) for anything connected, consequential or incidental thereto;
- (d) that any person who contravenes them 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 12 months.

**17G. Transitional provision**

Where, before the commencement of this Part, a person was representing a person before the Authority, ATDR Panel, Assessment Review Committee or was transacting any business on behalf of a person in respect of the person's rights or obligations under any Revenue Law, he may, notwithstanding this Part, continue to represent that person in such circumstances as may be prescribed.

<sup>36</sup> FA 2017 – Subsection (1) amended , the word “, with copy to the person against whose decision, determination, notice or claim the person aggrieved lodges the written representations” inserted after the word “representations” w.e.f 24 July 2017.

<sup>37</sup> FA 2019 – Section 19 amended, subsection (1A) repealed and replaced w.e.f 25 July 2019.

Previously-

- (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 the Income Tax Act, Value Added Tax Act and Part XXIII of the Gambling Regulatory Authority Act, the written representations shall be accompanied by –

- 
- (i) a statement of case; and
- (ii) any witness statement, with copy to the Director-General.
- (b) A statement of case shall contain precisely and concisely –
- (i) the facts of the case;
- (ii) the grounds of the grievances and the arguments relating to each of the grounds;
- (iii) submissions on any point of law; and
- (iv) any other submissions relevant to the representations.
- (c) The statement of case referred to in paragraph (b) shall be made in such form as the Committee may approve.

FA 2017 – New subsection (1A) inserted after subsection (1) w.e.f 24 July 2017.

38 Covid M A 2020- New subsection (1E) inserted after subsection (1D) w.e.f 16 May 2020.

39 FA 2021 - section 19(1F) amended, by deleting the words “section 131B(9)” and replacing them by the words “section 131B(2)” w.e.f 05 August 2021.

Covid M A 2020 – The existing subsection (1E) renumbered as (1F) w.e.f 16 May 2020

FA 2018 –New subsection (1E) inserted after subsection (1D), shall come into operation on 1 September 2018.

40 Covid M A 2020- Subsection (2) amended, the word “Where” deleted and replaced by the words “Notwithstanding subsection (1E), where” – w.e.f 16 May 2020.

41 FA 2018 –New subsection (2A) inserted after subsection (2) shall come into operation on 1 September 2018.

42 MRA Amendment Act No. 4 of 2006 – Subsection (1) amended w.e.f 02.10.2004.

MRA Act 2004:-

*The aggrieved person and the Director-General, 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.*

43 FA 2017 – Subparagraph (i) amended, the words “6 months” deleted and replaced by the words “2 months” w.e.f 24 July 2017.

FA 15/2006 – Subsection (3) deleted and replaced w.e.f 07.08.06.

MRA Act 2004:-

(3) *A panel shall give its decision on the representations heard by it not later than 8 weeks after the start of the hearing.*

44 FA 2019 – Subparagraph (i) amended, the words “within 2 months” deleted and replaced by the words “within 3 months” w.e.f 25 July 2019

45 FA 2017 – Subparagraph (ii) amended, the words “8 weeks from the start of the hearing” deleted and replaced by the words “4 weeks from the end of the hearing” w.e.f 24 July 2017.

46 FA 15/2006 – Subsection (3) deleted and replaced w.e.f 07.08.06.

MRA Act 2004:-

(3) *A panel shall give its decision on the representations heard by it not later than 8 weeks after the start of the hearing.*

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47 FA 2020 – Subsection 3A inserted – w.e.f 7 August 2020

48 MRA Amendment Act No. 4 of 2006 – Subsection (1) amended w.e.f 02.10.2004.  
MRA Act 2004:-

*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 in respect of a late return or late payment.*

49 MRA Amendment Act No. 4 of 2006 – Subsection ( 7 ) amended w.e.f 02.10.2004.

MRA Act 2004:-

*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 of the decision of a Committee.*

50 FA 2021 - New subsection (7A) inserted after subsection (7) w.e.f 05 August 2021.

51 MRA Amendment Act No. 4 of 2006 – Subsection (8) added w.e.f 02.10.2004.

52 FA 2021 – Part IVA repealed w.e.f 05 August 2021

Previously was:

***PART IVA – INDEPENDENT TAX PANEL***<sup>52\*</sup>

**21A. *Independent Tax Panel***

(1) *Subject to this section, there shall be, in accordance with section 18(2)(c), a panel which shall be referred to as the Independent Tax Panel.*

(2) *Section 18(2)(b) shall not apply to this Part.*

(3) *In the discharge of its functions, the Independent Tax Panel shall act without fear or favour and shall not be subject to the direction or control of any other person or authority.*

(4) *A member sitting on the Independent Tax Panel to consider an application made pursuant to section 21B shall not sit on a panel of the Committee which hears representations for review under section 19 in relation to that case.*

**21B. *Functions of Independent Tax Panel***

(1) *The functions of the Independent Tax Panel shall be to –*

(a) *consider applications made ex parte by the Director-General under –*

(i) *section 7A of the Customs Act;*

(ii) *section 119A of the Gambling Regulatory Authority Act;*

(iii) *section 123A of the Income Tax Act; or*

(iv) *sections 28A and 73(10A) of the Value Added Tax Act,*

*and grant an authorisation, within a period of 30 days from the date of the application, where it is satisfied that there is prima facie evidence of fraud;*

(b) *consider applications for authorisation by the Director-General under subsections (2) and (3) and grant an authorisation, within 15 days of the date of submission, where it is satisfied that there is prima facie evidence of fraud;*



- 
- (c) *issue guidelines for the waiving by the Director-General of the whole or part of any penalty, interest, surcharge or rent in accordance with section 125A of the Customs Act.*

(2) *Where, in relation to the tax liability of a person under a Revenue Law in respect of a period prior to the period referred to in an enactment referred to in subsection (1)(a), the Director-General has, before the commencement of section 21A and this section –*

- (a) *initiated an enquiry or made a request for information or return; or*
- (b) *completed an enquiry or has processed the information requested but no assessment or claim has been made,*

*the enquiry or request, as the case may be, shall, on the commencement of section 21A and this section, lapse unless the Director-General applies ex parte for and obtains the authorisation of the Independent Tax Panel.*

- (3) (a) *In the discharge of its functions under subsection (1)(a) to (c), the Independent Tax Panel may request the Director-General to –*

- (i) *furnish such information or to produce such document as it may require in relation to the case within such time as it may determine;*
- (ii) *attend a sitting of the Independent Tax Panel on such date and at such time as it may determine.*

- (b) *On receipt of a request under paragraph (a), the Director-General shall comply with the request.*

(4) *The guidelines issued by the MRA Committee under section 125A of the Customs Act and in force at the commencement of this section shall be considered to have been issued by the Independent Tax Panel under this section.*

Proclamation No. 10 of 2016 – New Part IVA Shall come into operation on 1 June 2016

FA 2015 – New Part IVA inserted after Part IV shall come into operation on a date to be fixed by Proclamation.

53 FA 2016 – New Part IVB inserted after Part IVA shall come into operation on 1 October 2016.

54 FA 2019 – Section 21C (1) amended, the words “or section 119 of the Gambling Regulatory Authority Act” deleted and replaced by the words “, 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” replaced w.e.f 25 July 2019.

FA 2017 – Paragraph (a) repealed and replaced w.e.f 24 July 2017.

- (a) *is assessed to tax under section 129 of the Income Tax Act or section 37 of the Value Added Tax Act;*

55 FA 2019 – Paragraph (c)(i) amended, the words “or section 121 of the Gambling Regulatory Authority Act” deleted and replaced by the words “,section 121 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” w.e.f 25 July 2019.

FA 2017 – Subparagraph (i) repealed and replaced w.e.f 24 July 2017.

- (i) *has lodged an objection to the assessment in accordance with section 131A of the Income Tax Act or section 38 of the Value Added Tax Act;*

56 FA 2018 – Paragraph (a)(ii) amended, the words “in accordance with section 131A of the Income Tax Act or section 38 of the Value Added Tax Act” deleted and replaced by the words “in accordance with the relevant provisions of the Revenue Law, as applicable” w.e.f 9 August 2018.

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- 57 FA 2018 – Paragraph (c) amended, the words “Notwithstanding section 131B(7) of the Income Tax Act and section 39 of the Value Added Tax Act” deleted and replaced by the words “Notwithstanding any provision of the relevant Revenue Law” w.e.f 9 August 2018.
- 58 FA 2018 –New Part IVC inserted after Part IVB w.e.f 9 August 2018.
- 59 Covid M A 2020 – New Part IVD inserted after Part IVC –w.e.f 16 May 2020.
- 60 FA 2021 – Section 21R(1) amended by inserting, after the words “COVID-19 period” wherever they appear, the words “for year 2020” and by adding the new paragraphs (c) and (d), the full stop at the end of paragraph (b) being deleted and replaced by a semicolon and the word “or” at the end of paragraph (a) being deleted w.e.f. 05 August 2021.
- 61 FA 2021 – Section 21R(2) amended by inserting, after the word “imposed”, the words “to submit any statement, return or” and by adding the new paragraphs (c) and (d), the comma at the end of paragraph (b) being deleted and replaced by a semicolon and the word “or” at the end of paragraph (a) being deleted, w.e.f 05 August 2021
- 62 FA 2021 – Section 21R(2)(a) amended by deleting the words “COVID-19 period, the” and replacing them by the words “COVID-19 period for year 2020, the statement, return or”, w.e.f 05 August 2021
- 63 FA 2021 – Section 21R(2)(b) amended by deleting the words “the payment” and replacing them by the words “the statement, return or payment”, w.e.f 05 August 2021
- 64 FA 2009 - Subsection (3) added after subsection (2) w.e.f. 30 July 2009.
- 65 FA 2009 – New section 22A inserted after section 22 w.e.f. 30 July 2009.
- 66 FA 2020 – New section 24A inserted after Section 24 – shall come into operation on 1 December 2020.
- 67 FA 2020 – New section 24B inserted - shall come into operation on 1 December 2020.
- 68 FA 2020 – New section 24C. inserted – shall come into operation on 1 December 2020.
- 69 FA 17/2007 – Paragraph (a) repealed and replaced by the following paragraph w.e.f 22.08.07.  
MRA Act 2004:-  
*(a) contravenes section 13;*
- 70 FA 17/2007 – Paragraph (b) amended by deleting the words “section 14(4) or 15(1)(b)” and replacing them by the words “section 3(6), 14(5) or 15(1)(b)” w.e.f 22.08.07.
- 71 FA 17/2007 – Paragraph (d) amended by deleting the words “section 15” and replacing them by the words “section 3(6) or 15” w.e.f 22.08.07.
- 72 FA 2021 - Section 25 amended, by inserting, after subsection (1), the new subsection (1A), w.e.f 05 August 2021
- 73 MRA Amendment Act No. 4 of 2006 – New subsection (2A) amended w.e.f. 02.10.2004.  
  
MRA Act 2004:-  
*(2A) Where, in the course of determining the value of any goods, the Director-General finds that it is necessary to delay the final determination, he may, subject to subsection (4), authorise in writing delivery of the goods provided that –*
- 74 MRA Amendment Act No. 4 of 2006 – New subsection ( 2B ) amended w.e.f. 02.10.2004.  
  
MRA Act 2004:-  
*(2B) Where the Director-General authorises the delivery of goods pursuant to subsection (3), the importer shall, not later than 28 days after the date of authorisation, submit to the Director-General in respect of those*

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*goods, such documents as may be required in writing by the Director-General, including sales contracts, bank transfers, orders, letters of credit and proforma invoices.*

75 MRA Amendment Act No. 4 of 2006 – New subsection ( 2C ) amended w.e.f. 02.10.2004.

MRA Act 2004:-

*(2C) The Director-General shall, within 14 days of the receipt of the documents required under subsection (4), make the final determination of the value of the goods and notify the importer in writing of the determination and the additional amount of duty, excise duty and taxes payable, if any, on those goods.*

76 MRA Amendment Act No. 4 of 2006 – New subsection ( 2D ) amended w.e.f. 02.10.2004.

MRA Act 2004:-

*(2D) Where the Director-General issues a notice under subsection (5) requiring payment of an additional amount of duty, excise duty and taxes, the importer shall, not later than 7 days after the date of the notice, pass an amendment bill of entry and pay the additional amount due.*

77 MRA Amendment Act No. 4 of 2006 – New subsection ( 2E ) amended w.e.f. 02.10.2004.

MRA Act 2004:-

*(2E) Where the additional amount due is paid, the Director-General shall, not later than 14 days after the date of payment, refund the deposit or release the bank guarantee made or furnished under subsection (3)(b).*

78 MRA Amendment Act No. 4 of 2006 – New subsection ( 2F ) amended w.e.f. 02.10.2004.

MRA Act 2004:-

*(2F) Where the importer does not submit the documents required under subsection (4) within the time limit specified in that subsection -*

- (a) the value of the goods on which the amount of duty, excise duty and taxes has been computed under subsection (3)(b) shall be deemed to have been determined as the final determination of the value of the goods;*
- (b) the deposit or the bank guarantee made or furnished under subsection (3)(b) shall be forfeited or realised, as the case may be; and*
- (c) the importer shall be notified in writing by the Director-General of the final determination.*

79 MRA Amendment Act No. 4 of 2006 – Paragraph ( j ) deleted and replaced w.e.f 02.10.2004.

MRA Act 2004:-

*(j) in section 49, by adding immediately after subsection (1), the following new subsection -*

*(2) Where an air cargo manifest is received by the Director-General through SITA, it shall be deemed to have been submitted by the owner or duly authorised agent of the aircraft and all the provisions of customs laws relating to submission of manifest shall apply.*

80 MRA Amendment Act No. 4 of 2006 – Paragraph ( d ) deleted and replaced w.e.f 02.10.2004.

MRA Act 2004:-

*(d) in section 14 -*

- (i) in subsection (1), by deleting the words “(i)”;*
- (ii) by repealing subsections (2) and (3);*

81 MRA Amendment Act No. 4 of 2006 – Paragraph ( e ) deleted and replaced w.e.f 02.10.2004.

MRA Act 2004:-

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(e) *by repealing sections 38, 39 and 44;*

82 MRA Amendment Act No. 4 of 2006 – Paragraph ( d ) deleted w.e.f 02.10.2004.

MRA Act 2004:-

(d) *in section 43, by deleting the words “Conservator of Mortgages” wherever they appear and replacing them by the words “Head of the relevant Department of the Authority”;* and

83 MRA Amendment Act No. 4 of 2006 – Paragraph ( e ) deleted w.e.f 02.10.2004.

MRA Act 2004:-

(e) *in section 43, by deleting the words “Conservator of Mortgages” wherever they appear and replacing them by the words “Head of the relevant Department of the Authority”;* and

84 MRA Amendment Act No. 4 of 2006 – Paragraph ( j ) deleted w.e.f 02.10.2004.

MRA Act 2004:-

(j) *in section 141, by deleting the words “Conservator of Mortgages” wherever they appear and replacing them by the words “Head of the relevant Department of the Authority”;*

85 MRA Amendment Act No. 4 of 2006 –Paragraph (a) subparagraph ( ii ) and (iii) deleted w.e.f 02.10.2004.

MRA Act 2004:-

(ii) *in the definition of “valuer”, by deleting the word “Registrar-General” and replacing it by the word “Director-General”;*

(iii) *by inserting the following new definitions in the proper alphabetical order –*

*“Authority” means the Mauritius Revenue Authority established under the Mauritius Revenue Authority Act 2004;*

*“Director-General” means the Director-General of the Authority;*

86 MRA Amendment Act No. 4 of 2006 – Paragraph ( b ) and (c ) deleted w.e.f 02.10.2004.

MRA Act 2004:-

(b) *by deleting the words “Receiver of Registration Dues” and “Registrar-General” wherever they appear and replacing them by the word “Director-General”;*

(c) *in section 16, by deleting the definition of “authorised officer” and replacing it by the following definition –*

*“authorised officer” means an officer of the Authority;*

87 MRA Amendment Act No. 4 of 2006 – Paragraph ( a ) and (b) deleted w.e.f 02.10.2004.

MRA Act 2004:-

(a) *in section 2 -*

(i) *by deleting the definition of “Receiver”;*

(ii) *by inserting the following new definitions in the proper alphabetical order -*

*“Authority” means the Mauritius Revenue Authority established under the Mauritius Revenue Authority Act 2004;*

*“Director-General” means the Director-General of the Authority;*

- 
- (b) *by deleting the word “Receiver” wherever it appears and replacing it by the word “Director-General”;*

88 MRA Amendment Act No. 4 of 2006 – Paragraph ( d ) deleted w.e.f 02.10.2004.

MRA Act 2004:-

- (d) *in section 24, by adding immediately after subsection (7), the following new subsection -*

(7A) *The prosecution of an offence under any of the sections of the enactments specified in the Fourth Schedule to the Mauritius Revenue Authority Act 2004 shall take place, at the discretion of the Director of Public Prosecutions, before a Judge sitting without a jury or the Intermediate Court.*

89 MRA Amendment Act No. 4 of 2006 – Paragraph ( g ) deleted w.e.f 02.10.2004.

MRA Act 2004:-

- (g) *in the Fifth Schedule, by deleting the word “Registrar-General” and replacing it by the word “Director-General”.*

(h)

90 MRA Amendment Act No. 4 of 2006 – Paragraph ( a ) and (b) deleted w.e.f 02.10.2004.

MRA Act 2004:-

- (a) *in section 2, by inserting the following new definitions in the proper alphabetical order -*

*“Authority” means the Mauritius Revenue Authority established under the Mauritius Revenue Authority Act 2004;*

*“Director-General” means the Director-General of the Authority;*

- (b) *by deleting the word “Registrar-General” wherever it appears and replacing it by the word “Director-General”;*

91 MRA Amendment Act No. 4 of 2006 – Paragraph ( d ) deleted w.e.f 02.10.2004.

MRA Act 2004:-

- (d) *in the Schedule, by deleting the words “Conservator of Mortgages” and replacing them by the words “Head of the relevant Department of the Authority”.*

(e)

92 MRA Amendment Act No. 4 of 2006 – Subsection ( 17 ) deleted w.e.f 02.10.2004.

MRA Act 2004:-

- (17) *The Sugar Industry Efficiency Act 2001 is amended -*

- (a) *in section 2 -*

(i) *by deleting the definition of “Registrar-General”;*

(ii) *by inserting the following new definition in the proper alphabetical order -*

*“Director-General” means the Director-General of the Authority established under the Mauritius Revenue Authority Act 2004;*

- (b) *by deleting the word “Registrar-General” wherever it appears and replacing it by the word “Director-General”;*

93 MRA Amendment Act No. 4 of 2006 – Subsection ( 18 ) deleted w.e.f 02.10.2004.

MRA Act 2004:-

- (18) *The Transcription and Mortgage Act is amended -*

- (a) *in section 2 -*

- 
- (i) *by deleting the definition of “Conservator”;*
  - (ii) *by inserting the following new definition in the proper alphabetical order -*

*“Authority” means the Mauritius Revenue Authority established under the Mauritius Revenue Authority Act 2004;*

- (b) *by deleting the word “Conservator” wherever it appears and replacing it by the words “Head of the relevant Department of the Authority”.*

94 MRA Amendment Act No. 4 of 2006 – Paragraph ( f ) deleted w.e.f 02.10.2004.

MRA Act 2004:-

(f) *in section 45, by deleting the words “Conservator of Mortgages” wherever they appear and replacing them by the words “Head of the relevant Department of the Authority”;*

(g)

95 MRA Amendment Act No. 4 of 2006 – Subsection ( 20 ) amended w.e.f 02.10.2004.

MRA Act 2004:-

(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, Registrar-General, the Receiver or the Receiver of Registration Dues, 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 the Mauritius Revenue Authority Act 2004.*

96 MRA Amendment Act No. 4 of 2006 – Subsection ( 21 ) deleted w.e.f 02.10.2004.

MRA Act 2004:-

(21) *A reference in any enactment to the Conservator or Conservator of Mortgages shall be construed as a reference to the Head of the relevant Department of the Authority established under the Mauritius Revenue Authority Act 2004.*

(22)

97 MRA Amendment Act No. 4 of 2006 – Subsection ( 1 ) amended w.e.f 20.10.2004.

MRA Act 2004:-

(1) *Any public officer in a departmental grade of the Customs and Excise Department, the Income Tax Department, the Large Taxpayer Department, the Registrar General’s 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)

98 MRA Amendment Act No. 4 of 2006 – Subsection ( 13 ) added w.e.f 02.10.2004.

99 FA 2018 – Paragraph (a)(i) amended, the figure “2015” deleted and replaced by the figure “2016” w.e.f 9 August 2018.

FA 2017 – Paragraph (a) repealed and replaced w.e.f 24 July 2017.

(14) (a) *Any person who has been assessed to tax in any period prior to 1 January 2015 under section 129 of the Income Tax Act, section 37 of the Value Added Tax Act or section 119 of the Gambling Regulatory Authority Act but is not satisfied with the assessment may, subject to this subsection, apply in writing to the Director-General for a review of the assessment, setting out the grounds of his dissatisfaction.*

100 FA 2019 – Subparagraph (i) amended, the words “or section 119 of the Gambling Regulatory Authority Act” deleted and replaced by the words “, 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” w.e.f 25 July 2019.

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- 101** FA 2019 – Subparagraph (iii)(A) amended, the words “or section 121 of the Gambling Regulatory Authority Act” deleted and replaced by the words “, section 121 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” w.e.f 25 July 2019.
- 102** FA 2017 – Paragraph (b) amended, the words “a panel” deleted and replaced by the words “an Expeditious Dispute Resolution Tax Scheme Panel” w.e.f 24 July 2017.
- 103** FA 2012 – Paragraph (c) amended , the figure “15” deleted and replaced by the figure “30” w.e.f. 22 December 2012.
- 104** FA 2017 – Paragraph (d)(i) amended, the words “a panel” deleted and replaced by the words “the Expeditious Dispute Resolution Tax Scheme Panel” w.e.f 24 July 2017.
- 105** FA 2012 – Paragraph (e)(ii) amended, the figure “3” deleted and replaced by the figure “6” w.e.f. 22 December 2012.
- 106** Covid M A 2020- Subsection (14)(f)(i) amended, the words “30 June 2020” deleted and replaced by the words “31 August 2020”-w.e.f 16 May 2020.
- FA 2017 – Subparagraph (i) amended, the words “30 September 2015” deleted and replaced by the words “30 June 2020” w.e.f 24 July 2017.
- FA 2015 – Subparagraph (i) amended , the figure “2013” deleted and replaced by the figure “ 2015” w.e.f. 14 May 2015.
- FA 2012 – Subparagraph (i) amended , the words “30 June 2012” deleted and replaced by the words “30 September 2013” w.e.f. 22 December 2012.
- 107** FA 2018 – Paragraph (f)(ii) amended, the figure “2015” deleted and replaced by the figure “2016” w.e.f 9 August 2018.
- FA 2017 – Subparagraph (ii) amended, the words “31 December 2014” deleted and replaced by the words “1 July 2015” w.e.f 24 July 2017.
- FA 2015 – Subparagraph (ii) amended , the figure “2010” deleted and replaced by the figure “ 2014” w.e.f. 14 May 2015.
- 108** FA 2017 – Subparagraph (iii) repealed and replaced w.e.f 24 July 2017.
- (iii) *where no tax is outstanding under the assessment as at 31 December 2014;*
- FA 2015 – Subparagraph (iii) amended , the figure “2012” deleted and replaced by the figure “ 2014” w.e.f. 14 May 2015.
- FA 2012 – Subparagraph (iii), amended the figure “2011” deleted and replaced by the figure “2012” w.e.f. 22 December 2012.
- 109** FA 2019 – Paragraph (f)(iv) amended, the words “or the Gambling Regulatory Authority Act” deleted and replaced by the words “, the Gambling Regulatory Authority Act, the Environment Protection Act or the Customs Act” w.e.f 25 July 2019.
- FA 2017 – Subparagraphs (iv) and (v) repealed and replaced w.e.f 24 July 2017.
- (iv) *where the taxpayer had agreed to the tax claimed under the assessment; or*
- (v) *which has already been reviewed on objection under the Income Tax Act, the Value Added Tax Act or the*

- 110 FA 2017 – New paragraphs (ga) and (gb) inserted after paragraph (g) w.e.f 24 July 2017.
- 111 FA 2017 – Paragraph (h) amended, the words “be final and conclusive and” inserted after the words “shall” w.e.f 24 July 2017.
- 112 FA 2017 – New paragraph (ha) inserted after paragraph (h) w.e.f 24 July 2017.
- 113 FA 2015 – Paragraph (i)(i) amended , the words “1 July 2001” deleted and replaced by the words “ 31 December 2004” w.e.f. 14 May 2015.
- FA 2012 – New paragraph added w.e.f. 22 December 2012.
- 114 FA 2016 – Section 28 amended, new subsection (15) added – w.e.f 7 September 2016.
- 115 FA 2019 – New subsection 16 added w.e.f 25 July 2019.
- 116 FA 2019 – New subsection 17 added w.e.f 25 July 2019.
- 117 FA 2021 – **Subsection 18** amended by deleting the words “In this section” and replacing them by the words “For the purpose of subsections (16) and (17)”, w.e.f 01 October 2021.”
- FA 2019 – New subsection 18 added w.e.f 25 July 2019.
- 118 FA 2021 – New subsection 19 added w.e.f 01 October 2021 but insofar as it relates to subsection (19), shall have been deemed to have come into operation on 01 November 2020.
- 119 FA 2021 – New subsection 20 added w.e.f 01 October 2021.
- 120 MRA Amendment Act No. 4 of 2006 – Paragraph ( a ) deleted w.e.f 02.10.2004.
- MRA Act 2004:-  
(a) *The Registrar General Act;*

121 **Extract of the**

**LEGAL SUPPLEMENT**

*To the Government Gazette of Mauritius No. 53 of 10 June 2006*

**Proclamation No. 10 of 2006**

TO FIX THE DATE OF THE COMING INTO OPERATION sections 3(2) and (3) and 4 of Part II, sections. 15, 16 and 17 of Part III, Part IV, sections 25, 27(2),(3),(4),(5),(6),(7),(8),(9),(10),(11),(12),(13),(14), (19), (20), and (22), 28(11),(12) and (13), and 29 of Part V of the Mauritius Revenue Authority Act 2004

WHEREAS by Proclamation No. 37 of 2004, Part I, sections 3(1), (4) and (5) and 5 to 9 of Part II, sections 10 to 14 of Part III and sections 22 to 24,26,27(1), (15) and (16) and 28(1) to (10) of Part V of the Mauritius Revenue



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Authority Act 2004 came into operation on 20 October 2004.

NOW THEREFORE\_ by virtue of section 30 of the said Act, I do hereby proclaim sections 3(2) and (3) and 4 of Part II, sections. 15, 16 and 17 of Part III, Part IV, sections 25, 27(2),(3),(4),(5),(6),(7),(8),(9),(10),(11),(12),(13),(14), (19), (20), and (22), 28(11),(12) and (13), and 29 of Part V of the Mauritius Revenue Authority Act 2004 shall come into operation on 1 July 2006.

**122** MRA Amendment Act No. 4 of 2006 – The First Schedule amended w.e.f 02.10.2004.

MRA Act 2004:-

*The Customs Act*

*The Customs Tariff Act*

*The Excise Act*

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

*The Gaming Act*

*The Hire Purchase and Credit Sale Act in so far as it relates to registration duty payable on goods*

*The Horse Racing Board Act 2003*

*The Hotel and Restaurant Tax Act*

*The Income Tax Act*

*The Industrial Expansion Act in so far as it relates to duty, excise duty and taxes*

*The Land (Duties and Taxes) Act*

*The Mauritius Revenue Authority Act 2004*

*The Registration Duty Act*

*The Stamp Duty Act*

*The Sugar Industry Efficiency Act 2001 in so far as it relates to duty under the Registration Duty Act and tax under the Land (Duties and Taxes) Act*

*The Transcription and Mortgages Act in so far as it relates to any duty, fee or charge payable under that Act*

*The Value Added Tax Act*

**123** FA 2011- New Item inserted w.e.f. 15 Dec 2011.

**124** GN No. 176 of 2007 – New Item added.

**125** The Business Facilitation (Miscellaneous Provisions) Act 2017 – New item inserted shall come into operation on 1 January 2018 - Proclamation No. 41 of 2017.

**126** GN No. 176 of 2007 – New Item added.

**127** FA 15/2006 – New item added w.e.f 07.08.06.

**128** The Gambling Regulatory Act 2007 – New Item added .

**129** The Business Facilitation (Miscellaneous Provisions) Act 2017 – New item inserted shall come into operation on 1 January 2018 - Proclamation No. 41 of 2017.

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- 130** FA 2013 – The First Schedule amended, under the sub-heading “Acts”, in the item “Local Government Act”, the words “76A to 76D” deleted and replaced by the words “102 to 105” w.e.f 21 December 2013.
- FA 2011- New Item inserted w.e.f. 15 Dec 2011.
- 131** The Business Facilitation (Miscellaneous Provisions) Act 2017 – The words “*under sections 17C to 17F*” *deleted* shall come into operation on shall come into operation on 1 January 2018 - Proclamation No. 41 of 2017.
- FA 2011- New Item inserted w.e.f. 15 Dec 2011.
- 132** The Business Facilitation (Miscellaneous Provisions) Act 2017 – New item inserted shall come into operation on shall come into operation on 1 January 2018 - Proclamation No. 41 of 2017.
- 133** GN No. 2 of 2011– New Item added w.e.f. 4.01.2011.
- 134** The Business Facilitation (Miscellaneous Provisions) Act 2017 – New items inserted under the sub-heading “**Regulations**” shall come into operation on 1 January 2018 - Proclamation No. 41 of 2017.

FA 2018 – The Second Schedule repealed and replaced shall come into operation on 1 January 2019.

**SECOND SCHEDULE <sup>135</sup> \***

[Section 14(1)(a) and (b)]

**IN THE DISTRICT COURT OF .....**

**DECLARATION OF ASSETS AND LIABILITIES**

**UNDER THE MAURITIUS REVENUE AUTHORITY ACT**

I.....bearing National Identity Card No .....,  
 having been offered employment by the Mauritius Revenue Authority as ....., make  
 oath/solemnly affirm/declare\* and say that -

1. I am unmarried/married to Mr/Miss ..... holder of National Identity Card  
 No. .... under the system of..... (Matrimonial regime)
2. My children and grandchildren\* are .....National ID No.\* .....  
 .....National ID No.\* .....  
 .....National ID No.\* .....
3. My assets/assets of my spouse/assets of my minor children in Mauritius and outside Mauritius are as follows -
 

	(Rs.)
(a) Immovable property (give details of property, location, cost value and specify whether it was inherited, purchased, gifted or donated by parents or other persons) -	
.....	.....
.....	.....
(b) Vehicles/Machinery (Make, Reg. No. and Value at cost)	
.....	.....
.....	.....
(c) Securities (including treasury bills, units, etc.) held directly or indirectly	
.....	.....
.....	.....
(d) Business Interests (including share in société/succession, etc.)	
.....	.....
.....	.....
(e) Household furniture and electrical household equipment	

\* Refer to endnotes at Appendix 1

.....	.....
.....	.....
(f) Jewellery and precious metals	.....
.....	.....
(g) Money held in bank in Mauritius and abroad -	.....
.....	.....
(h) Other assets exceeding 50,000 rupees in the aggregate (not included above)	.....
.....	.....
	TOTAL ASSETS <u>.....</u>

4. My liabilities/liabilities of my spouse/liabilities of my minor children in Mauritius and outside Mauritius are as follows -

	(Rs.)
.....	.....
.....	.....
	TOTAL LIABILITIES <u>.....</u>
	NET ASSETS (Total Assets less Total Liabilities) <u>.....</u>

5. (a) Any asset sold, transferred or donated or fund above Rs. 100,000 donated to my children and grandchildren of age during the period of 12 months immediately preceding the date of this declaration
- .....
- .....
- (b) Insurance Policy/Personal Pension Plan (own/spouse/minor children) (yearly contribution) -
- .....
- .....

Any other relevant information .....

.....

Signature of maker

Sworn/Solemnly Affirmed/Declared by the abovenamed before me at .....

this ..... day of .....

.....  
District Magistrate

\* Delete whichever is inapplicable

**THE SECOND SCHEDULE**  
*(section 14(1)(a) and (b))*

**DECLARATION OF ASSETS**

I,.....

\*being an applicant for the post of ..... in the Mauritius Revenue Authority

\*being the Director-General/\*an officer of the Mauritius Revenue Authority holding the post of

.....make oath/solemnly affirm/declare that-

1. I am unmarried/married under the system of ..... (*matrimonial regime*)
2. My assets and those of my spouse, minor children and grand children in Mauritius and outside Mauritius are as follows -
  - (a) immoveable property -
    - (i) freehold .....
    - (ii) leasehold .....
  - (b) interest in any partnership, société, joint venture, trust or succession .....
  - (c) motor vehicles .....
  - (d) jewellery and precious metals.....
  - (e) securities including treasury bills, units, etc.....
  - (f) cash in bank.....
  - (g) cash in hand exceeding 50,000 rupees .....
  - (h) other assets exceeding 50,000 rupees in the aggregate .....
3. My liabilities and those of my spouse, minor children and grand children are as follows -  
.....
4. Property sold, transferred or donated to my children of age during the period of 12 months immediately preceding the date of this declaration .....
5. Any other relevant information .....

*Signature*

Sworn/solemnly affirmed/declared by the abovenamed before me at ..... this ..... day of  
.....

***Master and Registrar***

136 FA 2012 –Third Schedule repealed w.e.f. 22 December 2012.

**THIRD SCHEDULE**  
(section 14(1)(c))

**DECLARATION OF ASSETS**

I,.....\*being an applicant for the  
post of ..... in the Mauritius Revenue Authority  
\*being an employee of the Mauritius Revenue Authority holding the post of :.....  
..... declare that-

1. I am unmarried/married under the system of ..... (*matrimonial regime*)
2. My assets and those of my spouse, minor children and grand children in Mauritius and outside Mauritius are as follows -
  - (a) immoveable property -
    - (i) freehold .....
    - (ii) leasehold .....
  - (b) interest in any partnership, société, joint venture, trust or succession .....
  - (c) motor vehicles .....
  - (d) jewellery and precious metals .....
  - (e) securities including treasury bills, units, etc.....
  - (f) cash in bank.....
  - (g) cash in hand exceeding 50,000 rupees .....
  - (h) other assets exceeding 50,000 rupees in the aggregate .....
3. My liabilities and those of my spouse, minor children and grand children are as follows -  
.....
4. Property sold, transferred or donated to my children of age during the period of 12 months immediately preceding the date of this declaration .....
5. Any other relevant information .....

.....  
*Signature*

- 137 MRA Amendment Act No. 4 of 2006 – The Fourth Schedule amended w.e.f 02.10.2004.  
MRA Act 2004:-

**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)

**Gaming Act**

Sections 59, 60 and 62

**Horse Racing Board Act 2003**

Section 51(1), (2), (5), (6), (7), (8) and (10)

**Income Tax Act**

Sections 123(8) and 147

**Industrial Expansion Act**

Section 41(2)(a)

**Registration Duty Act**

Section 24(7)

**Value Added Tax Act**

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

- 138 The Gambling Regulatory Act 2007 – the Fourth Schedule amended by deleting the words “**Gaming Act** Sections 59, 60 and 62” and replacing them by the words “**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)”

- 139 The Gambling Regulatory Act 2007 –The words “**Horse Racing Board** Section 51(1), (2), (5), (6), (7), (8) and (10)” deleted.

- 140 FA 2012 – The Fifth Schedule amended w.e.f. 22 December 2012::

- (i) the following items deleted -

Customs Act Customs Tariff Act

Excise Act

Export Service Zones Act in so far as it relates to duty

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

Unified Revenue Act in so far as it relates to section 8B in relation to any proceedings already started before the commencement of this Act

Value Added Tax Act

- (ii) The following items inserted in the appropriate alphabetical order -

Customs Act in so far as it relates to section 15(2B), 19(3B), 20(3B), 23(7), 24(6) or 24A(5)

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

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Excise Act in so far as it relates to section 5(5), 22(7) or 52(7)  
Income Tax Act in so far as it relates to section 134  
Value Added Tax Act in so far as it relates to section 40

- 141 New item inserted in the appropriate alphabetical order w.e.f 24 July 2017.
- 142 FA 2020 – The Fifth Schedule amended, in the item Customs Act, the words “49(5)(c),” inserted after the words “24A(5),” – w.e.f 7 August 2020.
- FA 2018 – The Fifth Schedule amended, in the item Customs Act, the words “19B (9),” inserted after the words “19(3B),” w.e.f 9 August 2018.
- FA 2017 – The item Customs Act amended, the words “or 24A (5)” deleted and replaced by the words “, 24A (5), 61(8) or 156A (4)” w.e.f 24 July 2017.
- 143 FA 2021 – The item “Customs Regulations 1989” amended, by deleting the words “regulation 20A” and replacing them by the words “regulations 20A and 22”, w.e.f 01 October 2021.”
- FA 2020 – New item “Customs Regulations 1989, in so far as it relates to regulation 20A” inserted after the item “Customs Act” – w.e.f 7 August 2020.
- 144 FA 2019 – The item “Customs Tariff Act” amended, the words “or (3B)(c) added w.e.f 25 July 2019.
- 145 FA 2019 – The item “Land (Duties and Taxes) Act” amended, the words “28 (2)(b)” deleted and replaced by the words “28(2)” w.e.f 25 July 2019.
- 146 FA 2019 – The item “Registration Duty Act” amended, by inserting, after the word “section”, the words “17, 27(8A) or” w.e.f 25 July 2019.
- 147 FA 2017 – The item Value Added Tax Act amended, the words “and 66” added w.e.f 24 July 2017.
- 148 The Gambling Regulatory Act 2007 – New enactment added.
- 149 GN No. 176 of 2007 – New Item added
- 150 GN No. 176 of 2007 – New Item added
- 151 MRA Amendment Act No. 4 of 2006 – The Seventh Schedule amended by deleting item “Registrar – General’s Department” w.e.f 02.10.2004.
- MRA Act 2004:-  
***Registrar-General’s Department***
- Registrar-General*  
*Deputy Registrar-General*  
*Assistant Registrar-General*
- 152 FA 2018 –The Eighth, Ninth and Tenth Schedules added w.e.f 9 August 2018.
- 153 FA 2018 –The Eighth, Ninth and Tenth Schedules added w.e.f 9 August 2018.
- 154 FA 2018 –The Eighth, Ninth and Tenth Schedules added w.e.f 9 August 2018.