

Tax Alert

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The Revenue Tribunal Act 2025 - Mauritius



Background

The Revenue Tribunal (“**Revenue Tribunal**”) is replacing the Assessment Review Committee (“**ARC**”) as the body responsible for resolving tax disputes in Mauritius. The Revenue Tribunal Act was published in the Government Gazette on 7 July 2025 and will come into force on a date fixed by proclamation.

Executive Summary

The Revenue Tribunal is a key reform in the tax dispute resolution framework in Mauritius. The Tribunal can award costs to the winning party, discouraging the Mauritius Revenue Authority (“**MRA**”) from submitting tax assessments that are unfounded or lack sufficient merit. In addition, in cases like income tax and VAT anti-avoidance, the burden of proof may shift to the MRA, both measures may help prevent unsubstantiated tax assessments.

Furthermore, the Revenue Tribunal’s powers regarding summons have been strengthened. For example, non-appearance constitutes an offence. Additionally, the Revenue Tribunal has the authority to require that testimony be given under oath.

Taxpayers appealing to the ARC previously had to advance 5% of the amount claimed by the MRA. Under the Revenue Tribunal, taxpayers need to advance 5% of the amount claimed by the MRA, but capped at MUR 5 million.

Key features / differences at a glance

Key features	ARC	Revenue Tribunal
Burden of proof	Lies with the appellant (normally taxpayer)	Shifted to the MRA in certain cases such as anti-avoidance
Summoning of witnesses	No specific sanction for non-appearance of witnesses	Non appearance constitute an offence and result in sanction
Deposit of oaths	No oath was required before giving testimonies	Parties may be required to take an oath before giving testimonies
Power to award cost and dismiss frivolous appeals	ARC was not eligible to dismiss frivolous appeals or award cost to a successful party	Revenue Tribunal has the authority to dismiss frivolous appeals without oral hearing and award costs to a successful party
Payment for appeal	5% of the amount claimed by the MRA	5% of the amount claimed by the MRA, capped at MUR 5 million
Pro forma meeting / preliminary hearing	Within 1 month from the date of lodging written representations with the ARC	Within 120 days of lodging an appeal with the Revenue Tribunal

Key features	ARC	Revenue Tribunal
Formal hearing	Within 3 months subject to the discretion of the ARC and to exceptional circumstances	Not specified
Final decision	Within 6 months from the start of hearings, subject to the discretion of the ARC and to exceptional circumstances	Within 90 days after hearing, subject to exceptional circumstances, with the consent of all parties
Mediation	Mediation initiated by a chairperson or vice-chairperson, with consent of both parties	Parties may jointly request mediation in writing before hearing. Chairperson refers case to mediation panel
Appeals to Supreme Court	Appeals limited to points of law only	Appeals allowed on both facts and point of law by way of case stated
Offences	Offences applied only in limited situations	Offences more clearly defined and broader in scope

Ongoing and new tax litigations

- **Ongoing cases:** Hearings at the ARC which started before the Revenue Tribunal Act came into effect and are still ongoing, will continue to be governed under section 20 of the MRA Act (similar to ARC).
- **New cases:** If the hearings have not yet started, the cases will move to the Revenue Tribunal and follow the new legislation.

KPMG assistance

Should you require any assistance regarding tax litigation matters, do not hesitate to contact us.

Contacts



Wasoudeo Balloo
Partner, Head of Tax

T: (+230) 406 9891
M: (+230) 594 02367
E: wballoo@kpmg.mu



Kevin Mees
Senior Manager, Tax

T: (+230) 406 9768
M: (+230) 577 25480
E: kmees1@kpmg.mu



Joshita Lutchoomun
Senior Manager, Tax

T: (+230) 406 9850
M: (+230) 583 38346
E: jlutchoomun@kpmg.mu



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