

Tax Alert

Issue 02 | January 2026

The Revenue Tribunal Act - Mauritius

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 (RTA) was published in the Government Gazette on 7 July 2025.

The RTA was proclaimed on 22 December 2025 and has become effective as from 5 January 2026.

Appeals will be dealt with as follows:

- All new appeals will be heard by the Revenue Tribunal.
- Appeals already lodged, where the hearing has not yet commenced, will be transferred to and heard by the Revenue Tribunal.
- Appeals for which the hearing had already commenced before the Assessment Review Committee will continue under the former regime.

For further information, please refer to our previous [tax alert](#) and the [communiqué](#) issued by the MRA.



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This document is based on our interpretation of the current tax laws and international tax principles. These laws and principles are subject to change occasioned by future legislative amendments and court decisions. You are therefore cautioned to keep abreast of such developments and are most welcome to consult us for this purpose.

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