

## 1. Appeal to the Assessment Review Committee (ARC)

- **Right to Appeal:**

Any person aggrieved by the decision of the Objection Unit may lodge an appeal to the Assessment Review Committee (ARC).

- **Lodging Representations:**

The aggrieved person shall submit written representations to the Clerk of the ARC within **28 days** of the receipt of the Objection Unit's decision, in accordance with Section 19 of the Mauritius Revenue Authority Act.

- **Payment Requirement:**

The appellant shall pay **5% of the duty or tax** claimed, excluding penalties, as stated in the notice.

However, the Chairperson of the ARC may admit the representations without payment if satisfied that the failure to pay is due to a "just or reasonable cause."

- **Decision and Payment Notice:**

Where an agreement is reached or a decision is delivered by the ARC, the Registrar General shall issue a payment notice. The appellant shall effect payment within **28 days** of the notice.

- **Failure to Pay:**

Where payment is not made within the prescribed period, an **inscription of privilege** shall be enrolled in favour of the Government on all immovable property belonging to, or subsequently acquired by, the appellant, in accordance with **section 37 of the Land (Duties and Taxes) Act**.

## 2. Appeal to the Supreme Court

- **Eligibility:**

Any party dissatisfied with a decision of the ARC on a **point of law** may appeal to the Supreme Court.

- **Procedure:**

The aggrieved party shall within **21 days** of the ARC's decision, lodge a written application requesting the Committee to state and sign a case for the opinion of the Supreme Court, specifying the grounds of appeal.

## 3. Appeal to the Judicial Committee of the Privy Council

- **Final Recourse:**

Where either the appellant or the Registrar General's Department remains dissatisfied with a judgment of the Supreme Court on a point of law, an appeal may be lodged with the **Judicial Committee of the Privy Council**, in accordance with applicable law.

## 4. Refund of Overpayment

- **Amount Refundable:**

Any tax paid in excess of the amount finally **determined by the Objection Unit or the ARC or following an Appeal** shall be refunded to the tax payer.

- **Interest:** Refunds shall include **interest at the legal rate**, calculated from the date the payment was made to the Registrar General's Department until the date the refund is issued.