

REVENUE TRIBUNAL





EFFECTIVE AS FROM 05 JANUARY 2026

The public and all relevant stakeholders are hereby informed that the **Revenue Tribunal** has come into operation on **05 January 2026**, replacing the **Assessment Review Committee (ARC)**. The Revenue Tribunal Rules 2026 shall also be published in the Government Gazette shortly.

The Revenue Tribunal has been established as an independent body mandated to hear and determine appeals relating to tax and revenue matters. This transition forms part of ongoing efforts to rationalise and modernise the process in order to have a more just, accessible and comprehensive system for revenue dispute resolution. The broad mission of the Tribunal is to resolve revenue disputes fairly, effectively and expeditiously in accordance with legal principles and best practices. The Tribunal aims to be a dispute resolution body distinguished by its independence, impartiality, integrity, fairness, efficiency, accessibility and excellence.

With effect from the above date, all appeals previously addressed to the Assessment Revenue Committee shall fall under the jurisdiction of the Revenue Tribunal.

New Contact Details:

-  **Website:** www.rt.govmu.org
-  **Email:** rregistry@govmu.org
-  **Address:** 2nd Floor, Pope Hennessy Building,
25 Pope Hennessy St,
Port Louis
-  **Operating Hours:** Monday to Friday, 9:00 AM – 4:00 PM

Legal practitioners, appellants, and members of the public are invited to visit the official website of the Tribunal for information on **procedures, downloadable forms, and further contact details**.

Revenue Tribunal
05 January 2026

REVENUE TRIBUNAL

(Established under the Revenue Tribunal Act 2025)

HIGHLIGHTS FOR PUBLIC INFORMATION

1.0 Introduction

- 1.1 The Revenue Tribunal Act has been proclaimed with effect from 05 January 2026. The Revenue Tribunal established under that Act has thus come into operation. This Tribunal has been established as an independent body to resolve appeals relating to tax and revenue matters. It has replaced the Assessment Review Committee (ARC).
- 1.2 Accordingly, any person who is aggrieved by a revenue determination of the Director-General of the Mauritius Revenue Authority or of the Registrar General should now appeal to the Revenue Tribunal instead of the Assessment Review Committee.
- 1.3 This transition marks a pivotal reform and a landmark milestone in the institutional landscape of revenue dispute resolution in Mauritius. It forms part of ongoing efforts to rationalise and modernise the process in order to have a more just, accessible and comprehensive system for revenue dispute resolution.
- 1.4 The Act paves the way for a more structured, transparent and accessible mechanism for handling revenue-related appeals. It seeks to streamline the appeals process, enhance transparency as well as predictability and improve access to justice for taxpayers.

2.0 Context

- 2.1 It is apposite to point out that the aim to set up a stand-alone independent Tribunal has constantly been on the legislative agenda of the respective Governments since 2013.
- 2.2 This reform addresses long-standing recommendations, including those from the IMF in its Country Report for Mauritius of 2011, to separate the appeals process from the Mauritius Revenue Authority's statutory framework. The IMF highlighted the following:

“The formal appeals process mechanism has some serious limitations which suggest the need for a substantial redesign to ensure fairness, transparency and effectiveness. ... The provisions governing the ARC have been included in the MRA Act, although the ARC is and should be independent from MRA. Potential investors might be misguided in this respect by the fact that the provisions concerning the ARC were included in the Revenue Authority Act.”

- 2.3 The gist of the legislative intent is encapsulated in the following extract of the speech of the Honourable Attorney General, Mr Gavin Glover SC, when he introduced the Bill in the National Assembly:

“However autonomous and unbiased the Assessment Review Committee may be, it remains conceptually part of the [Mauritius Revenue] authority whose decision it reviews.

Therefore, in view of the quasi-judicial nature of its functions, it is considered more appropriate for such functions to be discharged by a full-fledged Tribunal ...

The Revenue Tribunal will be a stand-alone body established by its own Act with its own Secretary and staff working under the Chairperson’s administrative control. That separation is not cosmetic. It speaks to public confidence, particularly among foreign investors accustomed to seeing revenue disputes being handled outside the revenue agency’s statutory framework.”

3.0 Composition

- 3.1 The Tribunal is currently composed of an Ag. Chairperson and two Vice-Chairpersons, all of whom are legally qualified and appointed by the Public Service Commission.
- 3.2 Apart from the Chairperson or a Vice-Chairperson, any division of the Tribunal hearing a case will also generally have two Members, i.e. a case is heard by a panel of 3 persons.
- 3.3 The Members are persons having experience in accountancy, economics, taxation, law or business administration.

4.0 Primary Reforms and Enhanced Powers

- 4.1 The Revenue Tribunal Act introduces several key changes to improve the integrity and efficiency of the appeals process:
 - **Additional Powers:** The Tribunal has the authority to summon individuals and require the production of records, documents, or exhibits.
 - **Integrity of Evidence:** Evidence will now be taken under oath. Failure to attend or provide evidence constitutes a legal offence.
 - **Strict Timelines:**
 - To prevent delays, the Act imposes a 120-day deadline to fix a preliminary hearing after an appeal is lodged.
 - A final determination must be issued within 90 days of the close of the hearing.
 - It may also issue immediate oral rulings on procedural or legal issues and dismiss frivolous appeals without a hearing.

- **Expanded Right of Appeal:** A person who is aggrieved by the final decision of the Tribunal will now be eligible to appeal to the Supreme Court against that decision, including any evidence assessed by the Tribunal, unlike an appeal from the decision of the Assessment Review Committee which was limited to such decision as being erroneous in law. Hence, as a counterpart to the Tribunal's wider powers, the Revenue Tribunal Act broadens the scope of judicial control on the Tribunal.
- **Financial Accessibility:** While a 5% deposit of the disputed tax remains a requirement to appeal before the Tribunal in some cases, a new statutory cap of **MUR 5 million** has been introduced to protect taxpayers in high-value disputes.

5.0 Revenue Tribunal Rules

- 5.1 Upon its coming into operation, the Tribunal has made the Revenue Tribunal Rules which have been newly gazetted.
- 5.2 The Rules set out a streamlined process to be followed by a person who appeals before the Tribunal.
- 5.3 The Tribunal will also conduct its proceedings in a more simplified manner and shall avoid unnecessary formality.
- 5.4 To assist the public, a dedicated FAQ section and a procedural flowchart are available on the Tribunal's website, the main features of which are:
- **Simplified Filing:** Most appeals require only a standard "Notice of Appeal" in a form which is available on the Tribunal's website and at its counter. The person will then be called to attend the Tribunal for a Preliminary Hearing.
 - **Online filing:** A Notice of Appeal may also be filed online.
 - **Mediation:** Parties have the option to seek mediation for an informal and speedy resolution without a formal hearing.
 - **Exemptions for Small Enterprises and Individuals:** While complex cases may require additional documentation, individuals not in business and small enterprises (with declared gross income in any income year subject to the determination which is below 10 million rupees) are exempt from these additional requirements.

6.0 Policy on postponement of cases

- 6.1 A core priority of the Tribunal is to eliminate unnecessary delays in the administration of justice. Accordingly, the avowed Tribunal's policy is to decline motions for postponement as far as possible. This approach ensures effective case management and procedural certainty in the interest of justice.
- 6.2 The Tribunal propounds that the right to legal representation must be balanced against the public interest in reaching timely conclusions to disputes. This policy aligns with Section 10(8) of the Constitution, which guarantees a "fair hearing within a reasonable time," and is supported by the professional Codes of Ethics for both Barristers and Attorneys.

7.0 Capacity-Building

To ensure a seamless transition, the now-defunct ARC conducted a series of specialised workshops featuring prominent local and international experts.