

Key Changes Introduced by the Revenue Tribunal Act 2025

Introduction

The Revenue Tribunal Act 2025 (“the Act”) which will come into operation on a date to be fixed by Proclamation marks a major reform in the tax dispute resolution framework of Mauritius. Replacing the former Assessment Review Committee, the Act introduces a more structured, independent, and efficient process for handling appeals relating to decisions of the Mauritius Revenue Authority and the Registrar-General. Below is a summary of the key changes and implications of this legislative development:

Summary of Key Provisions

No	Key Area	Details
1	Establishment of the Revenue Tribunal	Replaces the Assessment Review Committee (ARC) with a fully independent Tribunal, equipped with quasi-judicial powers to hear and determine revenue-related appeals.
2	Enhanced Tribunal Composition	The Tribunal is led by a Chairperson (minimum 10 years’ legal experience) and includes Vice-Chairpersons and up to 10 members with expertise in law, taxation, accounting, economics, or business. Members must be independent of the MRA and political bodies.
3	Expedited Appeal Process	Appeals must be lodged within 28 days of a determination. A preliminary hearing must be held within 120 days, and a final decision issued within 90 days of the hearing’s conclusion, except in exceptional cases.
4	Introduction of Mediation	Parties may opt for mediation before a hearing. Any agreement reached is binding and considered a formal decision of the Tribunal.
5	Clarified Burden of Proof	The burden of proof generally lies with the appellant, except in certain specified cases where it shifts to the Director-General (e.g., specific VAT and income tax matters).
6	Expanded Powers of the Tribunal	The Tribunal has the authority to uphold, modify, or overturn decisions made by the Director-General or Registrar-General. It may issue immediate oral rulings on procedural or legal issues, dismiss frivolous appeals without a hearing, and swear in witnesses to ensure the reliability of evidence. The Tribunal must inform parties of its decisions, which are final unless appealed to the Supreme Court. Additionally, the Tribunal can order a party to pay the other party’s reasonable costs if the appeal is deemed frivolous, unnecessary, or causes delays, promoting fairness and responsible conduct throughout the process.

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7	Right of Appeal to the Supreme Court	Parties aggrieved by a Tribunal decision may appeal to the Supreme Court, not limited to legal points—broadening the scope compared to the previous ARC framework.
8	Transitional Provisions	Any case that was pending before the ARC when the Act comes into force will either continue before the same panel, now operating under the Revenue Tribunal, or be transferred to the Tribunal and dealt with under the procedures set out in the new Act.
9	Offence and Penalty Provisions	The Act introduces penalties for non-compliance, false statements, or disruptive conduct during Tribunal proceedings. Convictions may result in fines up to MUR 100,000 and imprisonment for up to two years.
10	Broad Legislation	The Tribunal’s authority to hear appeals is established under a wide range of legislation, including the Income Tax Act, VAT Act, Customs Act, Land (Duties and Taxes) Act, Registration Duty Act, and several others listed in the Act’s Schedule.

Conclusion

The Revenue Tribunal Act 2025 represents a meaningful step forward in enhancing the administration of tax justice in Mauritius. By establishing an independent Tribunal, simplifying procedures, and strengthening taxpayer protections, the Act aims to increase transparency and fairness in resolving tax disputes. These changes are expected to improve trust in the system and create a more efficient and accountable revenue framework.

That said, some potential challenges should be noted. Making mediation mandatory before tribunal hearings could pressure parties into settlements, with the binding nature of mediated agreements possibly limiting the opportunity for full judicial review. Additionally, expanding the right of appeal to the Supreme Court to include factual reconsideration might lead to longer disputes and more complex litigation, potentially slowing down the resolution process.

Finding the right balance between these concerns and the Act’s goals will be crucial to delivering a tax dispute resolution system that is both fair and effective.

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