

Mauritius: The Revenue Tribunal Act 2025

The Revenue Tribunal Act 2025 was introduced, published, and gazetted on July 7, 2025, to replace the Assessment Review Committee (“ARC”) with a clear intention of streamlining and reforming the process with the necessary checks and balances in order to have a more just, accessible and comprehensive system. The role of the ARC was to hear and determine all representations lodged by aggrieved taxpayers against decisions, determinations, notices or claims made by the Mauritius Revenue Authority (“MRA”) or the Registrar-General. The introduction of the Revenue Tribunal brings key tax reform in Mauritius with a proper tax tribunal aiming at a more structured and independent framework for dispute resolution and settlement. The establishment of this Tribunal will undoubtedly uplift Mauritius standards in dealing with tax disputes and bring public confidence, particularly among foreign investors accustomed to seeing revenue disputes being handled outside the MRA’s ambit.

Summary of key features of the Revenue Tribunal (the “Tribunal”)

Key areas	Details
Composition and powers of the Tribunal	<ul style="list-style-type: none"> Independent Tribunal with judicial powers to hear and determine revenue-related appeals Led by a chairperson and a vice-chairperson and up to 10 members with relevant tax, accounting, legal, commercial, and business expertise The Tribunal may issue immediate oral rulings on procedural or legal issues or dismiss frivolous appeals without a hearing Witnesses may be sworn in to ensure reliability of evidence produced and non-appearance of witnesses may constitute an offence and result in sanctions
Appeal process	<ul style="list-style-type: none"> Appeals must be lodged within 28 days of the notice of determination A preliminary hearing must be held within 120 days, and a final decision must be issued within 90 days of the hearing’s conclusion, except in exceptional cases
Payment for appeal	<ul style="list-style-type: none"> 5% of the amount claimed by the MRA under a notice and capped at MUR 5 million
Burden of proof	<ul style="list-style-type: none"> Burden of proof shifts to the MRA instead of the appellant in certain circumstances such as tax avoidance, specific VAT matters etc
Awarding of costs	<ul style="list-style-type: none"> The Tribunal has the authority to dismiss frivolous appeals without an oral hearing and award costs to the successful party
Final decision	<ul style="list-style-type: none"> Issued within 90 days after the hearing, subject to exceptional circumstances, with the consent of all parties
Mediation	<ul style="list-style-type: none"> Where both parties agree, the tax matter under dispute may be referred to a mediation panel for a formal mediation process, allowing parties to resolve disputes amicably before proceeding to a full hearing.
Appeal to the Supreme Court	<ul style="list-style-type: none"> Appeal may be made to the Supreme Court on matters of fact and law, whereby appeals were previously limited to point of law only if taxpayers were aggrieved by the decision of the ARC

Offences	<ul style="list-style-type: none"> Any case 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
Transitional process from ARC to the Tribunal	<ul style="list-style-type: none"> Ongoing cases lodged at the ARC for which hearings had already started before the Tribunal came into effect will be governed under same rules applicable at the ARC under the Mauritius Revenue Authority Act Cases lodged with the ARC for which hearings had not yet started when the Act came into force will be transferred to the tribunal and governed by the Revenue Tribunal Act 2025 New appeals must be made to the Tribunal

How can we help?

Our in-house tax team provides guidance on the new provisions of the Revenue Tribunal and assesses the impact on ongoing and new cases lodged with the ARC. With extensive experience in complex tax disputes and resolution matters, we have successfully represented clients in negotiations with tax authorities, appeals, and litigation.