Mauritius Revenue Authority (Review of Assessment) (Waiver of Right) Regulations 2012

GN No. 28 of 2012

THE MAURITIUS REVENUE AUTHORITY ACT

Regulations made by the Minister, on the recommendation of the Revenue Board, under sections 26(1) and 28(14) (d) of the Mauritius Revenue Authority Act

1. These regulations may be cited as the Mauritius Revenue Authority (Review of Assessment) (Waiver of Right) Regulations 2012.

2. In these regulations –

   “Act” means the Mauritius Revenue Authority Act.

3. For the purposes of section 28(14) (d) of the Act, the sworn statement shall –

   (a) in the case of an individual, be made in the form set out in the First Schedule to these regulations; or

   (b) in the case of a company or société, be made in the form set out in the Second Schedule to these regulations.

4. These regulations shall be deemed to have come into operation on 1 January 2012.

Made by the Minister, on the recommendation of the Revenue Board, on 27 February 2012

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FIRST SCHEDULE

[Regulation 3(a)]

I, ............................ holder of National Identity Card Number (NIC) ........................... and Tax Account Number (TAN) .................., residing at
(a) I have been made aware of the provisions of section 28(14) of the Mauritius Revenue Act, (the Act);

(b) pursuant to section 28(14) of the Act, I am applying for a review of the assessment(s) made on me bearing assessment(s) number(s) ……. in respect of the year(s) of assessment(s) ……….. to …………;

(c) the grounds for review are –

………………………………………………………………………………………………………………………………………………
………………………………………………………………………………………………………………………………………………
………………………………………………………………………………………………………………………………………………;

(e) I am hereby voluntarily waiving my rights to initiate any proceedings before any Court in Mauritius in respect of any decision of the Director-General pursuant to the determination of the panel;

(f) I understand that a waiver shall constitute a bar to any subsequent proceedings that I may initiate before any Court in respect of the decision of the Director-General.

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Signature

Sworn/solemnly affirmed by the abovenamed before me at this ..... day of …………..

………………

Supreme Court

* Delete as appropriate
SECOND SCHEDULE

[Regulation 3(b)]

I,……………………….…., holder of National Identity Card Number (NIC) ……………………………., residing at ……………………………………………………., make oath/solemn affirmation* as a ………………….. and declare that –

(a)  I am duly authorised by the directors (in the case of company, TAN ………..) /the associés (in case of société, TAN ……………) to swear this affidavit;*

(b)  I have been made aware of the provisions of section 28(14) of the Mauritius Revenue Act, (the Act);

(c)  pursuant to section 28(14) of the Act, I am applying for a review of the assessment(s) made on the company/société* bearing assessment(s) number(s) ………………. in respect of the year/s of assessment(s) …………. to …………;

(d)  the grounds for review are –
……………………………………………………………………………………………
……………………………………………………………………………………………
……………………………………………………………………………………………;

(e)  I hereby voluntarily waive any rights to initiate any proceedings before any Court in Mauritius in respect of any decision of the Director-General pursuant to the determination of the panel;

(f)  I understand that a waiver shall constitute a bar to any subsequent proceedings that the company/société* may initiate before any Court in respect of the decision of the Director-General.

……………………………
Signature

Sworn/solemnly affirmed by the abovenamed before me at this ..... day of
……………………………

Supreme Court
*Delete as appropriate