

**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 *soci t *, 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

....., make oath/solemn affirmation\* as a ..... and declare that –

(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.

.....

Signature

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

Supreme Court

\* Delete as appropriate

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**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

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