

**THE REVENUE AND VALUATION APPEAL TRIBUNAL  
ACT 2013**

**Act No. 14 of 2013**

*I assent*

*28 June 2013*

**Rajkeswur PURRYAG**  
*President of the Republic*

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ARRANGEMENT OF SECTIONS

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SCHEDULE

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# **An Act**

## **To provide for the establishment of the Revenue and Valuation Appeal Tribunal and for related matters**

ENACTED by the Parliament of Mauritius, as follows –

### **1. Short title**

This Act may be cited as the Revenue and Valuation Appeal Tribunal Act 2013.

### **2. Interpretation**

In this Act –

“Authority” means the Mauritius Revenue Authority established under the Mauritius Revenue Authority Act;

“Chairperson” means the person appointed under section 3(2)(a);

“Clerk” means the Clerk to the Tribunal appointed under section 3(8);

“determination” includes assessment, demand, decision, notice, claim, request or notification;

“Director-General” means the Director-General of the Authority;

“division” means a division of the Tribunal set up in accordance with section 3(7);

“mediation panel” means a panel set up pursuant to section 5(9);

“member” –

(a) means a person appointed under section 3(2)(c); and

(b) includes an expert referred to in section 3(6);

“Registrar-General” means the officer appointed as Registrar-General under the Registrar-General Act;

“tax” means any tax, duty, levy, fee or rate imposed under any enactment referred to in the Schedule;

“Tribunal” means the Revenue and Valuation Appeal Tribunal established under section 3(1);

“Vice-chairperson” means a person appointed under section 3(2)(b).

### **3. Establishment of Tribunal**

(1) There is established for the purposes of this Act a Tribunal which shall be known as the Revenue and Valuation Appeal Tribunal.

(2) The Tribunal shall consist of –

- (a) a Chairperson, who shall be a barrister of not less than 10 years’ standing, appointed by the Public Service Commission;
- (b) one or more Vice-chairpersons, who shall be a barrister or barristers of not less than 5 years’ standing, appointed by the Public Service Commission; and
- (c) such other members, not being more than 10 in number, as may be appointed by the Attorney-General to serve on the Tribunal, being persons having experience in accountancy, economics, valuation, taxation, law or business administration, but who are not –
  - (i) members, officers or employees of the Authority;
  - (ii) public officers of the Ministry responsible for the subject of finance;
  - (iii) members, chief executives or officers of a local authority; or
  - (iv) members of, or candidates for election to, the Assembly, the Rodrigues Regional Assembly or a local authority, or persons otherwise actively engaged in politics.

(3) The Chairperson and a Vice-chairperson may be called upon by the Public Service Commission to act as Chairperson or Vice-chairperson of any tribunal established under any other enactment.

- (4) The members referred to in subsection (2)(c) shall be –
- (a) appointed by the Attorney-General, on a full-time basis or an ad hoc basis and for such period as he considers necessary;
  - (b) paid an all-inclusive allowance, subject to the approval of the Minister to whom responsibility for the subject of finance is assigned; and
  - (c) under the administrative control of the Chairperson.

(5) Before making an appointment under subsection (2)(c), the Attorney-General shall consult the Minister to whom responsibility for the subject of finance is assigned and may consult such other person as he considers appropriate.

(6) Where the subject matter of an appeal involves a technical matter, the expertise for which does not lie within the Tribunal, the Attorney-General may, on the recommendation of the Chairperson, enlist the services of a suitable expert in the field to act as a member and to advise the Tribunal on an ad hoc basis and for such period as the Attorney-General considers necessary.

(7) (a) The Tribunal shall sit in one or more divisions.

(b) A division shall consist of the Chairperson or a Vice-chairperson, and 2 or more other members selected by the Chairperson.

(c) A decision of a division shall be considered to be the decision of the Tribunal.

(8) (a) There shall be a Clerk to the Tribunal who shall be appointed by the Public Service Commission and who shall be responsible for –

- (i) keeping a record of the proceedings of the Tribunal;

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- (ii) keeping in safe custody the papers and documents of the Tribunal;
  - (iii) issuing summonses and recording statements of witnesses called before the Tribunal;
  - (iv) arranging for such administrative and secretarial or other assistance as the Tribunal may require; and
  - (v) performing such other duties as the Tribunal may require.

(b) The Secretary to Cabinet and Head of the Civil Service may, at the request of the Chairperson, designate such public officers as may be necessary to enable the Tribunal to discharge its functions under this Act.

(c) The Clerk and public officers referred to in this subsection shall be under the administrative control of the Chairperson.

(9) For the proper discharge of the functions of the Tribunal, the Master and Registrar may, after consultation with the Chairperson, designate such number of ushers as are required for that purpose.

#### **4. Appeal to Tribunal**

(1) Subject to subsection (4), any person who is aggrieved by a determination –

- (a) of the Director-General under an enactment specified in Part I of the Schedule;
- (b) of the Registrar-General under an enactment specified in Part II of the Schedule; or
- (c) under the enactment specified in Part III of the Schedule, including the levying of any general rate under section 95(6) of the Local Government Act,

may, within 28 days of the date of the determination or such longer period as the Tribunal may determine, appeal to the Tribunal and lodge his appeal with the Clerk.

(2) Any person lodging an appeal under this section shall forward a copy of his grounds of appeal to all parties to the appeal within the time specified in subsection (1).

(3) (a) Where an appeal is lodged under this section, the Chairperson shall, subject to section 5(4), refer the matter to a division for hearing and determination.

(b) No ground other than a ground set out in the notice of appeal shall be considered at the hearing.

(4) No appeal shall lie from –

(a) a determination of the Director-General relating to the compounding of an offence under any enactment specified in Part I of the Schedule; or

(b) a decision to refer a matter to the police in connection with the suspected commission of an offence under any enactment specified in Part I of the Schedule.

(5) Subject to section 7(3), the Tribunal shall have jurisdiction on penalty and surcharge, but not on interest chargeable, under the enactments referred to in the Schedule.

## **5. Proceedings of Tribunal**

(1) A division shall conduct its proceedings in accordance with this section and rules made under section 12.

(2) (a) A division shall sit at such time and place as the Chairperson may determine.

(b) Where a division adjourns its proceedings, it shall resume the proceedings at such place and time as the Chairperson may determine.

(3) A division may, of its own motion or on a motion made by a party, sit in camera where it considers that –

(a) publicity would prejudice the interests of justice; or

- 
- (b) it is necessary or expedient to do so for the protection of the privacy of any person concerned in the proceedings.

(4) Where the Chairperson, a Vice-chairperson, a member, the Clerk or a public officer designated under section 3(8)(b), his relative or associate has a personal or direct interest in any matter which is the subject of proceedings before the Tribunal, that person shall not take part in those proceedings.

(5) At the hearing of an appeal, a party may be represented by counsel or attorney, or by such other representative as may be authorised by the Chairperson.

(6) A division may –

- (a) make such order requiring the attendance of a person or the production of any article, record or document as it thinks necessary or expedient for the disposal of the appeal; and
- (b) take evidence on oath and, for that purpose, administer an oath.

(7) A division shall, in relation to an appeal –

- (a) fix the appeal for preliminary hearing within 120 days from the date the appeal was lodged;
- (b) avoid formality in its proceedings;
- (c) make a determination not later than 45 days after the close of the hearing of the appeal, save in exceptional circumstances and with the consent of all parties; and
- (d) endeavour to complete all proceedings and make its decision within 12 months of the lodging of the appeal.

(8) Where it appears to a division, upon consideration of the grounds of appeal and the statement of case of an appellant and the reply of a respondent, that an appeal is frivolous or vexatious, it may dismiss the appeal without oral hearing.

(9) (a) Where, before the hearing of an appeal, the parties jointly state in writing to the Chairperson that they are willing to settle the dispute by way of mediation, the Chairperson may refer the matter to a mediation panel.

(b) A mediation panel shall consist of the Chairperson or a Vice-chairperson and, where the Chairperson or the Vice-chairperson so considers appropriate, another member.

(c) The proceedings before a mediation panel shall be conducted in accordance with rules made under section 12.

(d) Where an agreement is reached by the parties before a mediation panel, the agreement shall be –

- (i) set down in writing and signed by the parties or their representatives;
- (ii) final, conclusive and binding on the parties; and
- (iii) considered to be a decision of the Tribunal.

(e) Where an amount agreed upon under paragraph (d), or any part of such amount, is not paid in accordance with the agreement, the amount shall be recovered in the manner provided for in the relevant enactment referred to in the Schedule.

(f) Where no agreement is reached within a period of 90 days from the date an appeal is referred to a mediation panel under paragraph (a), the appeal shall be referred back to the Chairperson to be dealt with in accordance with section 4(3).

(10) Where a party to an appeal intends to rely on a document or other evidence not disclosed for the purpose of a determination, a division shall not admit that document or evidence unless the party shows cause why it was not disclosed at the material time.



**6. Burden of proof**

Notwithstanding any other enactment, the burden of proving –

- (a) that any tax has been paid;
- (b) that any determination by the respondent under section 4(1) is incorrect; or
- (c) the amount of any tax to be paid,

shall lie on the person –

- (i) liable to pay the tax; or
- (ii) claiming that the tax has been paid.

**7. Decision of Tribunal**

(1) On hearing an appeal, a division may confirm, amend or cancel a determination made by the Director-General or the Registrar-General, the levying of any general rate under section 95(6), or a notification under section 98, of the Local Government Act, as appropriate.

(2) A decision of a division shall be that of a majority of its members.

(3) A decision under this section which is in respect of any amount of tax to be paid by the appellant shall not relieve him from his obligation to pay any interest provided for under any of the enactments referred to in the Schedule.

(4) Subject to section 8, a decision of a division shall be final and binding on the parties.

(5) (a) A division may make such order as to costs as it may consider appropriate.

(b) An order made under paragraph (a) shall be deemed to be part of the decision of the Tribunal.

(6) The Clerk shall give immediate notice of a decision made under this section to all the parties to the proceedings.

## **8. Appeal to Supreme Court**

(1) (a) Any party who is dissatisfied with a decision of a division under section 7, as being erroneous in law, may appeal to the Supreme Court by way of case stated.

(b) Any party wishing to appeal to the Supreme Court under paragraph (a) shall, within 21 days of the date of the decision of the Tribunal –

- (i) lodge with, or send by registered post to, the Clerk a written application requiring the Tribunal to state and sign a case for the opinion of the Supreme Court on the grounds specified in the application; and
- (ii) forward a copy of his application by registered post to the other party.

(c) A case shall be deemed to have been stated if signed by the Chairperson or any Vice-chairperson.

(2) An appeal under this section shall be prosecuted in the manner provided for in rules made under section 198 of the Courts Act.

(3) Notwithstanding an appeal under this section, any amount to be paid or refunded shall be paid or refunded in accordance with the decision of the Tribunal, as the case may be.

## **9. Offences**

Any person who –

- (a) without reasonable excuse, fails to attend the Tribunal after having been required to do so under section 5(6)(a);

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- (b) refuses to –
    - (i) take an oath before the Tribunal;
    - (ii) answer fully and satisfactorily to the best of his knowledge and belief any question lawfully put to him in any proceedings before the Tribunal; or
    - (iii) produce any article, record or other document when required to do so by the Tribunal;
  - (c) knowingly gives false evidence, or evidence which he knows to be misleading, before the Tribunal;
  - (d) at any sitting of the Tribunal –
    - (i) wilfully insults the Chairperson, the Vice-chairperson or a member;
    - (ii) wilfully interrupts the proceedings; or
  - (e) in any other manner contravenes this Act,

shall commit an offence and shall, on conviction, be liable to a fine not exceeding 50,000 rupees and to penal servitude for a term not exceeding 12 months.

## **10. Protection from liability**

(1) No liability, civil or criminal, shall be incurred by the Tribunal, the Chairperson, the Vice-chairperson or any member or employee in respect of any act done or omitted in the execution in good faith of his or its functions or duties under this Act.

(2) This section shall be in addition to, and not in derogation from, the Public Officers' Protection Act.

## **11. Regulations**

(1) The Attorney-General may make such regulations as he considers appropriate for the purposes of this Act.

- (2) Any regulations made under subsection (1) may provide for –
  - (a) the amendment of the Schedule; or
  - (b) an alteration in the number of members of the Tribunal specified in section 3(2)(c).

## **12. Rules**

(1) The Tribunal may make such rules as it considers appropriate for the purpose of the lodging and hearing of appeals before it.

- (2) Any rules made under subsection (1) may provide for –
  - (a) the practice and procedure for mediation before the Tribunal;
  - (b) the form and contents of statements of case and witness statements that shall be submitted by the parties before the Tribunal;
  - (c) the taking of fees and levying of charges.

## **13. Consequential amendments**

- (1) The Customs Act is amended –
  - (a) in section 2(1), by inserting, in the appropriate alphabetical order, the following new definition –

“Tribunal” means the Revenue and Valuation Appeal Tribunal established under the Revenue and Valuation Appeal Tribunal Act 2013;
  - (b) in section 15(2B), by deleting the words “lodge written representations with the Clerk to the Assessment Review Committee in accordance with section 19 of the Mauritius Revenue Authority Act” and replacing them by the words “appeal to the Tribunal in accordance with the Revenue and Valuation Appeal Tribunal Act 2013”;

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- (c) in section 19 –
- (i) by repealing subsection (3B) and replacing it by the following subsection –
- (3B) Where the importer disputes the value of the goods determined under subsection (2), (2C) or (2F)(c), he may, within 28 days of the date of the notice of determination, appeal to the Tribunal in accordance with the Revenue and Valuation Appeal Tribunal Act 2013.
- (ii) by repealing subsection (4);
- (d) in section 20 –
- (i) by repealing subsection (3B) and replacing it by the following subsection –
- (3B) Where the importer or exporter disputes the classification or origin of the goods as determined under subsection (1), the importer or exporter may, within 28 days of the date of the notice of determination under subsection (2), appeal to the Tribunal in accordance with the Revenue and Valuation Appeal Tribunal Act 2013.
- (ii) by repealing subsection (4);
- (e) in section 23, by repealing subsection (7) and replacing it by the following subsection –
- (7) Where the importer is dissatisfied with a determination of the Director-General under subsection (6), he may, within 28 days of the date of the notice, appeal to the Tribunal in accordance with the Revenue and Valuation Appeal Tribunal Act 2013.

- (f) in section 24, by repealing subsection (6) and replacing it by the following subsection –

(6) Where the importer is dissatisfied with a determination under subsection (5), he may, within 28 days of the date of the determination, appeal to the Tribunal in accordance with the Revenue and Valuation Appeal Tribunal Act 2013.

- (g) in section 24A, by repealing subsection (5) and replacing it by the following subsection –

(5) Where the importer is dissatisfied with a determination under subsection (4), he may, within 28 days of the date of the determination, appeal to the Tribunal in accordance with the Revenue and Valuation Appeal Tribunal Act 2013.

- (2) The Customs Tariff Act is amended –

- (a) in section 2(1), by adding the following new definition, the full stop at the end of the definition of “public contractor” being deleted and replaced by a semicolon –

“Tribunal” means the Revenue and Valuation Appeal Tribunal established under the Revenue and Valuation Appeal Tribunal Act 2013.

- (b) in section 5(2B)(c), by deleting the words “lodge written representations with the Clerk to the Assessment Review Committee in accordance with section 19 of the Mauritius Revenue Authority Act” and replacing them by the words “appeal to the Tribunal in accordance with the Revenue and Valuation Appeal Tribunal Act 2013”.

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- (3) The Excise Act is amended –
- (a) in section 2, by inserting, in the appropriate alphabetical order, the following new definition –  
“Tribunal” means the Revenue and Valuation Appeal Tribunal established under the Revenue and Valuation Appeal Tribunal Act 2013;
  - (b) in section 5(4), by deleting the words “lodge written representations with the Clerk to the Assessment Review Committee in accordance with section 19 of the Mauritius Revenue Authority Act” and replacing them by the words “appeal to the Tribunal in accordance with the Revenue and Valuation Appeal Tribunal Act 2013”;
  - (c) in section 22(7), by deleting the words “lodge written representations with the Clerk to the Assessment Review Committee in accordance with section 19 of the Mauritius Revenue Authority Act” and replacing them by the words “appeal to the Tribunal in accordance with the Revenue and Valuation Appeal Tribunal Act 2013”;
  - (d) in section 52(7), by deleting the words “lodge written representations with the Clerk to the Assessment Review Committee in accordance with section 19 of the Mauritius Revenue Authority Act” and replacing them by the words “appeal to the Tribunal in accordance with the Revenue and Valuation Appeal Tribunal Act 2013”.
- (4) The Gambling Regulatory Authority Act is amended –
- (a) in section 2, by inserting, in the appropriate alphabetical order, the following new definition –  
“Tribunal” means the Revenue and Valuation Appeal Tribunal established under the Revenue and Valuation Appeal Tribunal Act 2013;

- (b) in section 123 –
  - (i) by deleting the heading and replacing it by the following heading –

**Appeal to Tribunal**
  - (ii) by deleting the words “lodge written representations with the Clerk to the Assessment Review Committee in accordance with section 19 of the Mauritius Revenue Authority Act” and replacing them by the words “appeal to the Tribunal in accordance with the Revenue and Valuation Appeal Tribunal Act 2013”.
- (5) The Hotel and Restaurant Tax Act is amended –
  - (a) in section 2, by adding the following new definition, the full stop at the end of the definition of “taxable receipts” being deleted and replaced by a semicolon –

“Tribunal” means the Revenue and Valuation Appeal Tribunal established under the Revenue and Valuation Appeal Tribunal Act 2013;
  - (b) in section 9(5), by deleting the words “lodge written representations with the Secretary, Assessment Review Committee, in accordance with section 8E of the Unified Revenue Act” and replacing them by the words “appeal to the Tribunal in accordance with the Revenue and Valuation Appeal Tribunal Act 2013”.
- (6) The Income Tax Act is amended –
  - (a) in section 2, by inserting, in the appropriate alphabetical order, the following new definition –

“Tribunal” means the Revenue and Valuation Appeal Tribunal established under the Revenue and Valuation Appeal Tribunal Act 2013;



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- (b) by repealing section 114(3);
  - (c) in section 123 –
    - (i) by repealing subsection (5);
    - (ii) by repealing subsection (6) and replacing it by the following subsection –
      - (6) At the hearing before the Tribunal, it shall be sufficient for the Director-General to satisfy the Tribunal that he has reasonable grounds to request the disclosure of the information.
    - (iii) in subsection (8), by deleting the words “on the representations before the Committee” and replacing them by the words “before the Tribunal”;
  - (d) by repealing sections 127(4), 131A(9) and 131B(9);
  - (e) in section 134 –
    - (i) by deleting the heading and replacing it by the following heading –

**Appeal to Tribunal**
    - (ii) by deleting the words “lodge written representations with the Clerk to the Assessment Review Committee in accordance with section 19 of the Mauritius Revenue Authority Act” and replacing them by the words “appeal to the Tribunal in accordance with the Revenue and Valuation Appeal Tribunal Act 2013”.
- (7) The Land (Duties and Taxes) Act is amended –
- (a) in section 2 –
    - (i) by deleting the definition of “Committee”;

- (ii) by inserting, in the appropriate alphabetical order, the following new definition –

“Tribunal” means the Revenue and Valuation Appeal Tribunal established under the Revenue and Valuation Appeal Tribunal Act 2013;
- (b) in section 23, by repealing subsection (4) and replacing it by the following subsection –

(4) The tax under this section shall be paid and may be recovered notwithstanding an appeal to the Tribunal against the levy of the tax.
- (c) in section 24 –
  - (i) by deleting the heading and replacing it by the following heading –

**Appeal to Tribunal**
  - (ii) in subsection (1), by deleting the words “lodge written representations with the Clerk to the Committee in accordance with section 19 of the Mauritius Revenue Authority Act” and replacing them by the words “appeal to the Tribunal in accordance with the Revenue and Valuation Appeal Tribunal Act 2013”;
  - (iii) in subsection (2), by deleting the word “Committee” and replacing it by the word “Tribunal”;
- (d) in section 27A(1)(b), by deleting the word “Committee” and replacing it by the word “Tribunal”;
- (e) in section 28 –
  - (i) in subsection (4), by deleting the words “lodge written representations with the Clerk to the

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- Committee in accordance with section 19 of the Mauritius Revenue Authority Act” and replacing them by the words “appeal to the Tribunal in accordance with the Revenue and Valuation Appeal Tribunal Act 2013”;
- (ii) in subsection (4C), by deleting the words “decision of the Committee or determination of an” and replacing them by the words “decision of the Tribunal or on”;
  - (f) in section 34, by deleting the word “Committee” and replacing it by the word “Tribunal”;
  - (g) in section 35(1), by deleting the word “Committee” and replacing it by the word “Tribunal”;
  - (h) in section 39(2), by deleting the words “lodge written representations with the Clerk to the Committee in accordance with section 19 of the Mauritius Revenue Authority Act” and replacing them by the words “appeal to the Tribunal in accordance with the Revenue and Valuation Appeal Tribunal Act 2013”;
  - (i) in section 44(2), by deleting the words “decided by the Committee, be reckoned from the date of the decision” and replacing them by the words “determined by the Tribunal, be reckoned from the date of the determination”.
- (8) The Local Government Act is amended –
- (a) in section 2, by deleting the definition of “Tribunal”, and replacing it by the following definition –  
“Tribunal” means the Revenue and Valuation Appeal Tribunal established under the Revenue and Valuation Appeal Tribunal Act 2013;

- (b) in Sub-Part E –
- (i) by deleting the heading and replacing it by the following heading –
- Sub-Part E – Appeal to Tribunal**
- (ii) by repealing sections 109 and 111 to 114;
- (iii) in section 110 –
- (A) in subsection (1) –
- (I) by inserting, after the words “aggrieved by”, the words “the levying of any general rate under section 95(6) or”;
- (II) by deleting the word “Secretary” and replacing it by the word “Clerk”;
- (B) by repealing subsection (2).
- (9) The Mauritius Revenue Authority Act is amended –
- (a) in section 2, by repealing the definitions of “Assessment Review Committee”, “Committee” and “panel”;
- (b) by repealing Part IV and the Fifth Schedule.
- (10) The Registration Duty Act is amended –
- (a) in section 2, by inserting, in the appropriate alphabetical order, the following new definition –
- “Tribunal” means the Revenue and Valuation Appeal Tribunal established under the Revenue and Valuation Appeal Tribunal Act 2013;
- (b) in section 3(2)(b), by deleting the words “as decided by the Assessment Review Committee under section 20 of the Mauritius Revenue Authority Act” and replacing them by the words “as determined by the Tribunal”;

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- (c) in section 3A(2), by deleting the words “as decided by the Assessment Review Committee under section 20 of the Mauritius Revenue Authority Act” and replacing them by the words “as determined by the Tribunal”;
  - (d) in section 17 –
    - (i) in subsection (3)(a), by deleting the words “Assessment Review Committee in accordance with Part IV of the Mauritius Revenue Authority Act” and “by the Assessment Review Committee” and replacing them by the words “Tribunal” and “by the Tribunal”, respectively;
    - (ii) by repealing subsection (4).
- (11) The Value Added Tax Act is amended –
- (a) in section 2, by inserting, in the appropriate alphabetical order, the following new definition –

“Tribunal” means the Revenue and Valuation Appeal Tribunal established under the Revenue and Valuation Appeal Tribunal Act 2013;
  - (b) in section 40 –
    - (i) by deleting the heading and replacing it by the following heading –

**Appeal to Tribunal**
    - (ii) by deleting the words “may lodge written representations with the Clerk to the Assessment Review Committee in accordance with section 19 of the Mauritius Revenue Authority Act” and replacing them by the words “may appeal to the Tribunal in accordance with the Revenue and Valuation Appeal Tribunal Act 2013”;

- (c) in section 41, by deleting the words “Except during a hearing of representations before the Assessment Review Committee –” and replacing them by the words “Except during the hearing of an appeal before the Tribunal –”

(12) Any reference in any enactment to –

- (a) the Assessment Review Committee; or
- (b) the Valuation Tribunal,

shall be construed as a reference to the Revenue and Valuation Appeal Tribunal established under the Revenue and Valuation Appeal Tribunal Act 2013.

#### **14. Transitional provisions**

(1) Notwithstanding section 13(1) to (7) and (9) to (11), any hearing before the Assessment Review Committee which –

- (a) has started and is pending at the commencement of this Act, shall continue as if the enactments specified in those subsections were still in operation; or
- (b) has not started at the commencement of this Act, shall, on the commencement of this Act, be transferred to the Tribunal under this Act.

(2) Notwithstanding section 13(8), any hearing before the Valuation Tribunal which –

- (a) has started and is pending at the commencement of this Act, shall continue as if the enactment specified in that subsection were still in operation; or
- (b) has not started at the commencement of this Act, shall, on the commencement of this Act, be transferred to the Tribunal under this Act.

(3) Every member or employee of the Assessment Review Committee under the repealed Part IV of the Mauritius Revenue Authority Act at the commencement of this Act shall, on the commencement of this Act, be entitled to be transferred to the Tribunal on terms and conditions, including accrued pension rights, which are not less favourable than those obtained by him before the commencement of this Act until the expiry of his contract or termination of his employment, as the case may be.

(4) Where this Act does not make provision for any transition, the Attorney-General may make such regulations as may be necessary for such transition.

## **15. Commencement**

(1) Subject to subsection (2), this Act shall come into operation on a date to be fixed by Proclamation.

(2) Different dates may be fixed for the coming into operation of different sections of this Act.

Passed by the National Assembly on the eighteenth day of June two thousand and thirteen.

**Bibi Safeena Lotun (Mrs)**

*Deputy Clerk of the National Assembly*

**SCHEDULE**

[Sections 2, 4, 5 and 7]

**ENACTMENTS****PART I**

Sections 8A, 8B and 8C of the Civil Aviation Act

Section 15(2B), 19(3B), 20(3B), 23(7), 24(6) or 24A(5) of the Customs Act

Section 5(2B)(c) of the Customs Tariff Act

Part X of the Environment Protection Act

Section 5(5), 22(7) or 52(7) of the Excise Act

Section 121(4) or (5) or 122(2) of the Gambling Regulatory Authority Act

Section 9 of the Hotel and Restaurant Tax Act

Section 134 of the Income Tax Act

Section 40 of the Value Added Tax Act

**PART II**

Section 15A, 23, 27(1), 28(2)(b), 36(1) or 39(1) of the Land (Duties and Taxes) Act

Section 17(3)(a) of the Registration Duty Act

**PART III**

Sections 95(6) and 98 of the Local Government Act

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