

## **ASSESSMENT REVIEW COMMITTEE**

- 18.18 The Assessment Review Committee (ARC) was established by the Mauritius Revenue Authority Act No. 33 of 2004 to hear and determine all representations lodged by aggrieved persons against decisions, determinations, notices or claims made by the Mauritius Revenue Authority or the Registrar-General as provided under the relevant revenue laws. It operates under the aegis of the Ministry of Finance and Economic Development.
- 18.19 In the wake of the Budget Speech 2015, the statutory time limit for a tax assessment has been reduced to three years and the Mauritius Revenue Authority would have to obtain the approval of the Assessment Review Committee before raising an additional assessment after that period of three years. The Mauritius Revenue Act has thus been amended to provide for the setting of the Independent Tax Panel which would deal with claims for raising tax assessments after the prescribed period of three years. The functions of the Independent Tax Panel would be to consider applications made *ex parte* by the Director-General of the Mauritius Revenue Authority under different tax laws and grant authorization where it is satisfied that there is *prima facie* case for fraud; issue guidelines for the waiving by the Director-General of the whole or part of any penalty, interest, surcharge or rent in accordance with the Customs Act.
- 18.20 The Assessment Review Committee is headed by the Chairperson and he is assisted in his functions by the Vice-Chairperson and the Clerk. The Clerk is responsible for the overall management of the Committee and the performance of such duties as may be prescribed in the Mauritius Revenue Authority Act. With the new role and the resulting exponential increase in the number of cases and applications, the number of Vice-Chairpersons at the Assessment Review Committee has been increased from 2 to 4. A new structure comprising of three Divisions is being set up that would eventually run as a Tribunal: Income Tax and Value Added Tax cases; Customs Cases; and Land Cases and Shorthand Writers and Officers of the General Services provide support services.
- 18.21 In the context of the present review exercise, the main representations have been focused on the creation of grades at different level of operations and upgrading of salary as well as filling of posts. We have examined all the proposals and are making appropriate recommendations.

### **Senior Shorthand Writer (New Grade)**

- 18.22 Both management and staff side have requested for the creation of a grade of Senior Shorthand Writer. The Bureau has thoroughly examined the request in the light of the submission of the parent Ministry, that is, the Ministry of Finance and Economic Development (MOFED). According to the MOFED, in view of the setting up of an Independent Tax Panel as provided by the amendment to the

MRA Act, the volume and scope of activities at the ARC has substantially increased. Consequently, provision for additional posts of Shorthand Writer is being made. In the circumstances, the need for a supervisory level is warranted to better control and coordinate the duties devolving on the Shorthand Writers.

**Recommendation 6**

**18.23 We recommend the creation of a grade of Senior Shorthand Writer on the establishment of the Assessment Review Committee. Appointment thereto should be made by promotion, on the basis of experience and merit, of officers in the grade of Shorthand Writer reckoning at least two years' service in a substantive capacity in the grade.**

18.24 The Senior Shorthand Writer would be required, amongst others, to assist in making arrangements for the assignment of Shorthand Writers and qualified Word Processing Operator to meetings and other Committees; assist the Chairperson and vice Chairperson of Committees in dealing with confidential business of the Committee; take down and transcribe shorthand notes of proceeding and meeting; prepare and finalise roster for Shorthand Writers and give clerical, typing and secretarial assistance to the Clerk as and when required.

**ASSESSMENT REVIEW COMMITTEE  
SALARY SCHEDULE**

Salary Code	Salary Scale and Grade
12 000 107	<b>Rs 140000</b> Chairperson, Assessment Review Committee
12 000 102	<b>Rs 110000</b> Vice-Chairperson, Assessment Review Committee
12 078 089	<b>Rs 51575 x 1625 – 62950 x 1850 – 68500 x 1950 – 70450</b> Clerk, Assessment Review Committee
12 054 081	<b>Rs 25525 x 775 – 32500 x 925 – 37125 x 1225 – 40800 x 1525 – 49950 x 1625 – 53200</b> Deputy Clerk, Assessment Review Committee

Salary Code	Salary Scale and Grade
08 058 074	<b>Rs 28625 x 775 – 32500 x 925 – 37125 x 1225 – 40800 x 1525 – 45375</b> Senior Shorthand Writer (New Grade)
08 051 070	<b>Rs 23200 x 775 – 32500 x 925 – 37125 x 1225 – 39575</b> Shorthand Writer
24 022 051	<b>Rs 12750 x 260 – 14050 x 275 – 15150 x 300 – 15750 x 325 – 17700 x 375 – 19575 x 475 – 21950 x 625 – 23200</b> Driver

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