

ASSESSMENT REVIEW COMMITTEE

- 23.75 The Assessment Review Committee (ARC) is responsible to hear and determine all representations lodged by aggrieved persons against decisions, determinations, notices or claims made by the Mauritius Revenue Authority (MRA) or the Registrar-General as provided under the relevant revenue laws. Any party who is dissatisfied with the decision of the Committee may make an appeal to the Supreme Court.
- 23.76 Given the statutory time limit for a tax assessment was reduced to three years, the MRA Act was amended to provide for the setting up of an Independent Tax Panel (ITP) to deal with claims for raising tax assessments after the period of three years. Its functions include considering applications made *ex parte* by the Director-General of the MRA under different tax laws and granting authorisation where it is satisfied that there is *prima facie* case for fraud and issuing guidelines for the waiving by the Director-General of whole or part of any penalty, interest, surcharge or rent in accordance with the Customs Act.
- 23.77 The structure of the ARC comprises a Chairperson, Vice-Chairpersons and other Members. Its overall management rests with the Clerk, ARC who is assisted in the performance of his duties by Deputy Clerks, ARC. Officers pertaining to the General Services grades provide support services for a smooth running of the Committee.
- 23.78 In the context of this review exercise, the staff side as well as Management requested, among others, to: upgrade the salary scale of the grades of Clerk, ARC and Deputy Clerk, ARC; fill the grade of Clerk, ARC from Deputy Clerks, ARC; create a grade of Senior Deputy Clerk, ARC as a promotional level for Deputy Clerks, ARC; and provide the officers with enhanced conditions of service.
- 23.79 The Vice-Chairpersons of the ARC on their part have mainly proposed for: an alignment of their salary to comparable positions; payment of a legal allowance to keep abreast of latest developments with regard to taxation matters; and payment of an allowance for additional duties performed in relation to the ITP.
- 23.80 The Ministry of Finance, Economic Planning and Development, on its side has proposed that the: salary of the Chairperson, ARC be upgraded; mode of appointment to the grade of Clerk, ARC be reviewed; and grades of Shorthand Writer and Senior Shorthand Writer be restyled to Transcriber and Senior Transcriber respectively.
- 23.81 In addition to the consultative meetings held, the Bureau carried out a site visit at the ARC to take stock '*de visu*' of the array of duties being performed by the Clerk, ARC and Deputy Clerks, ARC. We took cognisance of the various tasks involved since the reception of a claim until the outcome of the deliberation. We equally took note of the level of the various duties being carried out by the Clerk, ARC and Deputy Clerks, ARC and of the increasing workload at the ARC.

- 23.82 During consultations, all parties were apprised of representations which were viewed meritorious and those which could not be retained. Moreover, we consider that a supervisory level of Senior Deputy Clerk, ARC is not warranted given that the grade of Clerk, ARC already exists and a new grade is created based on its functional need. As to the representations which relate to internal issues, same should be dealt with administratively.
- 23.83 We are, therefore, in this Report reviewing the qualifications requirement of the grades of Deputy Clerk, ARC and Clerk, ARC; and restyling the Shorthand Writer Cadre.

Clerk, ARC

Deputy Clerk, ARC

- 23.84 At present, the grade of Deputy Clerk, ARC is filled by selection from among candidates possessing a Degree in Accounting or Economics or Law and Management or Statistics or Management or an equivalent qualification whilst the grade of Clerk, ARC is filled by selection from among serving officers who are drawing a basic salary which is not less than the top salary of an Assistant Permanent Secretary and who possess a Degree in Accountancy or Economics or Finance or Law or Administration or Management or Taxation or an equivalent qualification.
- 23.85 Both Management and the staff side have proposed for a review of the mode of appointment of the grade of Clerk, ARC such that it is filled by selection from among Deputy Clerks, ARC reckoning at least four years' service, as a promotional avenue for officers in post, the moreso the seniormost Deputy Clerk, ARC performs the duties of the Clerk, ARC when the latter is on leave. The Ministry of Finance, Economic Planning and Development made proposal along the same line, and after examining same, we are agreeable for a review of the mode of appointment of the grade. However, given that the nature and level of duties performed by the Clerk, ARC and Deputy Clerk, ARC do not require the possession of a degree, we are reviewing their qualifications requirement to commensurate their level of operation.

Recommendation 20

- 23.86 We recommend that, in future, the grade of Deputy Clerk, ARC be filled by selection from among serving officers who possess a Diploma in Legal Studies or Accountancy or Management or an equivalent qualification and reckon at least three years' service in a substantive capacity in their respective grade. In the absence of qualified serving officers, appointment thereto should be made by selection from among candidates possessing a Diploma in Legal Studies or Accountancy or Management or an equivalent qualification and who reckon at least three years' experience in registry work.**

23.87 We further recommend that:

- (i) **the grade of Clerk, ARC be filled by selection from among officers in the grade of Deputy Clerk, ARC in post as at the eve of the publication of this Report, who reckon at least four years' service in a substantive capacity in the grade; and**
- (ii) **on complete phasing out of the grade of Deputy Clerk, ARC (Personal), appointment to the grade of Clerk, ARC should be made by promotion, on the basis of experience and merit, of an officer in the grade of Deputy Clerk, ARC who reckons at least four years' service in a substantive capacity in the grade.**

Review of Salary of the grades of Clerk, ARC and Deputy Clerk, ARC

23.88 Requests were made from different parties to upgrade the salary of the grades of Clerk, ARC and Deputy Clerk, ARC on account of the additional responsibilities entrusted upon incumbents and increase in work complexity and load of work. In this respect, the Bureau conducted a site visit as mentioned earlier.

23.89 During the site visit, we observed that the duties devolving upon the Deputy Clerks, ARC and Clerk, ARC are in line with those prescribed in their schemes of service. Moreover, the nature and level of duties performed do not warrant the possession of a degree qualification. This fact has also been confirmed in the Job Description Questionnaires duly filled-in by the officers concerned in the context of this Report. We equally carried out a comparative exercise among equivalent grades obtainable in other quarters.

23.90 Resultantly, we have reviewed the salary scales of the grades of Clerk, ARC and Deputy Clerk, ARC, whilst maintaining personal salary scales for officers in post as at the eve of the publication of this Report.

Transcriber Cadre***formerly Shorthand Writer Cadre***

23.91 Management has submitted that there has been an evolution in the core duties of officers in the Shorthand Writer Cadre. Besides listening to digital recorded minutes of proceedings and meetings, both in English and French, incumbents are called upon to perform the transcribing duties. Officers of this cadre play a critical role in making an exact record of the hearings and producing a complete, accurate and secure legal transcript of the Committee's proceedings and aggrieved person's testimonies and depositions. A request was, therefore, made to restyle the Shorthand Writer Cadre to Transcriber Cadre.

23.92 With a view to enabling the Bureau to have a better understanding of the job, a site visit was conducted at the ARC where it was observed that the digitally recorded minutes of proceedings are transcribed by officers of the Shorthand Writer Cadre. Pursuant to the foregoing and on the basis of information submitted in the duly filled-

in Job Description Questionnaires, we consider that the request is meritorious and are recommending accordingly.

Recommendation 21

23.93 We recommend that the grades of Senior Shorthand Writer and Shorthand Writer be restyled Senior Transcriber and Transcriber respectively.

ASSESSMENT REVIEW COMMITTEE

SALARY SCHEDULE

Salary Code	Salary Scale and Grade
12 000 118	Rs 150750 Chairperson, Assessment Review Committee
12 000 110	Rs 119500 Vice-Chairperson, Assessment Review Committee
12 084 096	Rs 55900 x 1700 - 64400 x 1800 - 69800 x 2000 - 75800 x 2150 - 77950 Clerk, Assessment Review Committee (Personal to the officer in post as at 31.12.20)
12 058 086	Rs 27400 x 825 - 35650 x 900 - 37450 x 950 - 42200 x 1300 - 46100 x 1575 - 49250 x 1650 - 54200 x 1700 - 59300 Deputy Clerk, Assessment Review Committee (Personal to officers in post as at 31.12.20)
12 053 081	Rs 24475 x 525 - 26050 x 675 - 27400 x 825 - 35650 x 900 - 37450 x 950 - 42200 x 1300 - 46100 x 1575 - 49250 x 1650 - 50900 Clerk, Assessment Review Committee
12 038 077	Rs 18925 x 300 - 19525 x 325 - 21475 x 375 - 22225 x 400 - 23425 x 525 - 26050 x 675 - 27400 x 825 - 35650 x 900 - 37450 x 950 - 42200 x 1300 - 44800 Deputy Clerk, Assessment Review Committee

Salary Code	Salary Scale and Grade
08 060 081	Rs 29050 x 825 - 35650 x 900 - 37450 x 950 - 42200 x 1300 - 46100 x 1575 - 49250 x 1650 - 50900 Senior Transcriber <i>formerly Senior Shorthand Writer</i>
08 050 077	Rs 23025 x 400 - 23425 x 525 - 26050 x 675 - 27400 x 825 - 35650 x 900 - 37450 x 950 - 42200 x 1300 - 44800 Transcriber <i>formerly Shorthand Writer</i>

