

Alternative Tax Dispute Resolution (ATDR)

ATDR Panel

- The MRA has on 20 April 2017 issued a communiqué stating that an ATDR Panel has been set up under Section 21C of the MRA Act.
- The ATDR Panel consists of a Director of the MRA as Chairperson, a Senior Officer of the MRA designated by the Director-General and a Law Practitioner appointed by the Minister of Finance and Economic Development.
- The ATDR Panel will deal with applications for review made by a person who has been assessed to tax and being dissatisfied, has objected to the assessment or lodged representations at the ARC or appealed at the Supreme Court or Judicial Committee of the Privy Council.
- Applications made to the ATDR panel will be entertained provided the amount of tax under dispute exceeds MUR 10m and subject to meeting other conditions.
- Applications made will be referred to the ATDR panel within one month of receipt and the applicant will be informed about the decision within 6 months.

Our Comments

- The ATDR panel will expedite the process of resolving tax disputes and is also an opportunity for taxpayers to regularise their pending tax affairs.
- The costs would be lesser as compared to the process at ARC, Supreme Court or Privy Council.
- If the tax payer is still aggrieved by the decision of the ATDR Panel, he may still proceed with his objection or appeal under the normal procedures.

How KPMG can assist?

- Assess your eligibility for the above dispute resolution mechanism;

- Advise whether it is appropriate to apply to the ATDR Panel;
- Make applications on your behalf to the ATDR Panel;
- Provide relevant information to the ATDR panel and assist during panel discussions

Contact Us

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This document is based on our interpretation of the current income tax law and international tax principles. These principles are subject to change occasioned by future legislative amendments and court decisions. You are therefore cautioned to keep abreast of such developments and are most welcome to consult us for this purpose.

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