
ASSESSMENT REVIEW COMMITTEE

- 18.11.55 Established under the Mauritius Revenue Authority (MRA) Act No. 33 of 2004, the Assessment Review Committee (ARC) is a dispute resolution body in revenue matters. Its function is to hear and determine all representations filed by aggrieved parties against decisions, determinations, notices, or claims made by the Director-General of the MRA or the Registrar-General, as provided under relevant revenue laws.
- 18.11.56 The structure of the ARC comprises a Chairperson, Vice-Chairpersons, and other Members. The overall day-to-day management befalls the Clerk of the ARC, who is supported in his functions by Deputy Clerks, officers of the General Services and other ancillary staff.
- 18.11.57 The Revenue Tribunal Act, enacted in July 2025 but not yet proclaimed, provides for the establishment of a Revenue Tribunal, which would take over the functions and powers of the ARC. In this context, the latter is preparing for a transition into the newly established Revenue Tribunal.
- 18.11.58 For this review, both Management and the staff side requested, among others, for: alignment of salary of the Clerk, ARC to that of a Lead Analyst; and review of the mode of appointment of the grade of Deputy Clerk, ARC as well as an upgrading of its salary scale. Additionally, Management proposed to strengthen the structure with the creation of the grades of Senior Deputy Clerk and Principal Transcriber. Regarding a request for the payment of a Robing Allowance to the Chairperson and Vice-Chairpersons, we are addressing same.
- 18.11.59 Considering that the transition of the ARC to the Revenue Tribunal may entail a change in the organisation structure, it may not be appropriate at this stage to bring any change thereto.

Judicial and Legal Allowance

- 18.11.60 Proposals were made for the Chairperson and Vice Chairpersons to be eligible for a yearly Robing Allowance. After analysis we are in lieu providing for the payment of a Judicial and Legal Allowance to incumbents in these two positions as an assistance towards meeting the cost of certain items related to the exercise of the profession, in line with what has been recommended in other Tribunals.

Recommendation 15

- 18.11.61 We recommend that the Chairperson, ARC and Vice Chairpersons, ARC be paid a yearly Judicial and Legal Allowance of Rs 26680.**

ASSESSMENT REVIEW COMMITTEE**SALARY SCHEDULE**

Salary Code	Salary Scale and Grade
12 000 120	Rs 190000 Chairperson, Assessment Review Committee
12 000 112	Rs 150000 Vice-Chairperson, Assessment Review Committee
12 086 098	Rs 69800 x 1900 - 75500 x 2250 - 86750 x 2500 - 94250 x 2750 - 97000 Clerk, Assessment Review Committee
12 060 088	Rs 37290 x 925 - 39140 x 970 - 46900 x 1050 - 49000 x 1100 - 54500 x 1450 - 58850 x 1750 - 62350 x 1850 - 67900 x 1900 - 73600 Deputy Clerk, Assessment Review Committee (Personal to officers in post as at 31.12.20)
12 041 079	Rs 28545 x 320 - 28865 x 350 - 30965 x 400 - 31765 x 425 - 33040 x 560 - 35840 x 725 - 37290 x 925 - 39140 x 970 - 46900 x 1050 - 49000 x 1100 - 54500 x 1450 - 57400 Deputy Clerk, Assessment Review Committee
08 062 083	Rs 39140 x 970 - 46900 x 1050 - 49000 x 1100 - 54500 x 1450 - 58850 x 1750 - 62350 x 1850 - 64200 Senior Transcriber (Personal)
08 052 079	Rs 32615 x 425 - 33040 x 560 - 35840 x 725 - 37290 x 925 - 39140 x 970 - 46900 x 1050 - 49000 x 1100 - 54500 x 1450 - 57400 Transcriber (Personal)
08 048 078	Rs 30965 x 400 - 31765 x 425 - 33040 x 560 - 35840 x 725 - 37290 x 925 - 39140 x 970 - 46900 x 1050 - 49000 x 1100 - 54500 x 1450 - 55950 Senior Transcriber (Future Holder)

Salary Code	Salary Scale and Grade
08 034 071	Rs 26345 x 300 - 26945 x 320 - 28865 x 350 - 30965 x 400 - 31765 x 425 - 33040 x 560 - 35840 x 725 - 37290 x 925 - 39140 x 970 - 46900 x 1050 - 47950 Transcriber (Future Holder)

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