

S.I. 71 of 2013

REVENUE ADMINISTRATION ACT

(Act 27 of 2009)

Revenue Administration (Review Form and Fees) Regulations, 2013

In the exercise of the powers conferred by section 99 read with section 72(2) of the Revenue Administration Act, 2009 the Minister of Finance, Trade and Investment hereby makes the following Regulations—

1. These Regulations may be cited as the Revenue Administration (Review Form and Fees) Regulations, 2013.

Citation

2. An application for review shall be in the Form and in the manner together with the appropriate application Fee set out in the Schedule 1 and Schedule 2.

Application form for Review and Fees

SCHEDULE 1

REVENUE ADMINISTRATION ACT (ACT 27 OF 2009)

REVENUE TRIBUNAL

APPLICATION FOR REVIEW OF A DECISION

APPLICANT'S DETAILS	
BUSINESS OR TRADING NAME	
TAXPAYER'S NAME	
TIN	
TAXPAYER'S CONTACT DETAILS	
FULL NAME(S)	
Tel No.	
EMAIL	
FAX	
POSTAL ADDRESS.	
TAX AGENT'S CONTACT DETAILS (If applicable):	
FULL NAME(S)	
Tel No.	
EMAIL	
FAX	
POSTAL ADDRESS.	

DETAILS OF DECISION

DATE OF DECISION

DATE NOTICE WAS RECEIVED

NAME AND POSITION OF OFFICER MAKING DECISION

* *Attach copy of decision*

REVENUE MATTER

TAX YEAR IN DISPUTE

TYPE OF TAX IN DISPUTE (E.G. BUSINESS TAX; PERSONAL INCOME AND NON-MONETARY BENEFITS TAX; ADDITIONAL TAXES ETC)

AMOUNT OF TAX IN DISPUTE (IF ANY)

ANY OTHER MATTER (Please provide details)

Handwritten details in the 'ANY OTHER MATTER' section, including a signature and some illegible text.

STATEMENT OF GROUNDS FOR REVIEW

NOTE: IF THE SPACE IS NOT SUFFICIENT, ATTACHED ADDITIONAL SHEETS OR PROVIDE A SEPARATE DOCUMENT

A large rectangular area containing horizontal dashed lines for writing the statement of grounds for review.

LIST OF SUPPORTING DOCUMENTS	
SET OUT LIST OF DOCUMENTS??	
TITLE OF DOCUMENTS:	ATTACHMENT NUMBER:

Review Application fee: SCR.....

FULL NAME OF APPLICANT

SIGNATURE

DATE

SCHEDULE 2
Application Fees

- | | FEES |
|--|-------------|
| (a) Fees payable for tax debts in dispute up to SCR25,000: | SCR500 |
| (b) Fees payable for tax debts in dispute between SCR25,000 to SR.100,000: | SCR2,500 |

- (c) Fees payable for tax debts in Dispute above SCR100,000: SCR5,000
- (d) Fees payable for any other reviewale decisions: SCR500

MADE this 17th day of October, 2013.

**PIERRE LAPORTE
MINISTER OF FINANCE, TRADE
AND INVESTMENT**