

**REPUBLIC OF MAURITIUS**

**REGISTRAR GENERAL'S DEPARTMENT**

**ANNUAL REPORT**

**FINANCIAL YEAR 2013**

The Registrar General's Department is both a revenue and service department operating under the aegis of the Ministry of Finance and Economic Development of the Republic of Mauritius.

It is headed by the Registrar-General who also couples the functions of Conservator of Mortgages and Authorised Officer for Campement and Campement Site. The Registrar-General administers the collection of revenue within the legal framework provided by the different legislations and regulations and at the same time ensures an efficient, timely and quality service to stakeholders and the public at large whilst the Conservator of Mortgages is vested with the Preservation of Mortgages.

### ***Our Vision***

To be a world-class organisation in making property transactions easier and more accessible to all and be a model in the region.

### ***Our Mission***

To undertake reforms for an efficient collection of revenue and to keep pace with developments occurring in the world in the field of management of records of properties.

To provide customer-friendly property registration and information services.

To further develop our human resources, information and communication technology and service environment with a view to ensuring a timely and quality service to our customers.

### ***Our Objectives***

To increase the collection of revenue by applying fiscal laws and other related laws to the highest degree.

To shift from the paper based system to an electronic system which will include eSubmission, eTaxation, ePayment, eRegistration and eDelivery of documents.

To provide ready access to an up-to-date and accurate land information ensuring confidentiality in dealing in property and security of records of the title.

To promote good governance and transparency.

To rank Mauritius among the top 10 countries in the context of Doing Business in registering properties and contribute to the overall ranking among the top 10 countries in the Ease of Doing Business.

To deliver timely and high quality services to the stakeholders.

To make registration easier and faster.

### ***Our Core Values***

- Clear direction and leadership
- Integrity and Professionalism
- Excellence in whatever we undertake
- Working to deliver results
- Accepting change as an opportunity

## *Our Customers*

Ministries/Departments  
Public in general  
Parastatal Bodies  
Local Authorities  
Notaries  
Attorneys  
Sworn Land Surveyors  
Banking Institutions  
Insurance Companies  
Leasing Companies  
Auctioneers  
Practising Valuers

## *Functions*

The department has 3 main functions namely:-

- (1) Collection of revenue through taxes.**
- (2) Registration of documents.**
- (3) Maintenance of records at the Land Registry.**

### **(1) Collection of revenue through taxes**

Duties and taxes are computed at the taxing units and are collected at the cashier's counter.

The Registration Duty Act and the Land (Duties and Taxes) Act provide for duties and taxes to be levied on a document according to its nature.

Registration duty is payable on any document to be registered at the rate in force at the time of registration and gives a “*date certaine*” to the document.

The Stamp Duty Act provides for the levying of stamp duty on registration/transcription/inscription of deeds.

The Land (Duties and Taxes) Act provide for the levying of the following taxes:-

- (a) The Land Transfer Tax.
- (b) Tax on Transfer of Leasehold rights in State Land.
- (c) Campement Site Tax.
- (d) Campement Tax.

The Land Transfer Tax is payable by the vendor/transferor on transfer of immovable property or on transfer of shares in Companies or transfer of part sociales in a societe holding immovable property under special conditions at the rate of 5%.

Leasehold rights tax in state land is levied at the rate of 20% and is paid jointly by transferor and transferee in equal proportion. It is payable on transactions witnessing transfer of leasehold rights in state land and on transfer of shares in companies or part sociales in societeholding leasehold rights in state land.

## **Collection of additional duties and taxes after reassessment of property**

- (a) The Valuation Section deals with the computation and collection of additional duties and taxes after reassessment of property by the Director, Valuation and Real Estates Consultancy Services. The vendor/purchaser may appeal against the re-assessment within 28 days upon payment of 30% of the additional duty and taxes.

The appeal is examined by the Objection Unit with a view to come to a settlement, and if no settlement is reached, the vendor/purchaser may refer their appeal to the Assessment Review Committee.

- (b) The collection of campement site tax and campement tax are carried out by the Valuation Section.

Campement Site Tax is an annual tax paid by every owner of a campement site and it varies from Rs 2.- per square metres to Rs6.- per square metre depending on the zone it is situated.

The Campement Tax is an annual tax paid by every owner of a campement. The tax is levied at the rate of 0.5 per cent on the market value of the campement after deducting the (1)campement site tax and(2) general rate, if any.

**(2) Registration of documents**

The Registration Section deals with the registration of deeds and documents presented by members of the legal profession and members of the public.

The total number of documents presented for registration during Financial Year 2013 is 227,361.

11,630 requests for certified copies have been made in year 2013.

83 requests for certificate showing inscription burdening immovable properties have been made in year 2013.

Table 1 shows the number of representations before the Objection Unit for Financial Year 2013.

Cases pending as at 1 January 2013	...	...	329
Cases lodged during the year 2013	...	...	1547
			-----
			1876
Cases settled	...	...	1653
Cases pending as at December 2013	...	...	223

***Representations to the Assessment Review Committee***

The Assessment Review Committee was set up by the Finance Act 2001 in replacement of the Tax Appeal Tribunal to hear written representations from aggrieved tax payers. Any person dissatisfied with the determination of the committee as being erroneous in point of law can appeal to the Supreme Court. Table 2 shows representations made to the Assessment Review Committee for Financial Year 2013.

**Table 2**

Cases pending as at 1 January 2013	...	...	1867
Cases lodged during the year	...	...	734
			-----
	Sub Total	...	2601
			=====
Cases withdrawn	...	...	28
Cases struck out	...	...	42
Cases determined/disposed of	...	...	325
			-----
	Cases settled		395
			===
Cases pending as at 31 December 2013...	...	2206	



**(3) Maintenance of records at the Land Registry**

The Land Registry falls under the responsibility of the Conservator of Mortgages. The Land Registry keeps an updated information of property transactions and gives them publicity in accordance with The Transcription and Mortgage Act and The Inscription of Privileges and Mortgages Act and The Civil Code.

***Changes in Legislation***

- (1) The Affidavit & Prescription Act.
- (2) The Inscription of Privileges and Mortgages Act.
- (3) The Registration Duty Act.
- (4) The Transcription & Mortgage Act.

***Revenue from Taxes and Duties***

The total revenue from taxes and duties from 1 January to 31 December 2013 amounts to Rs 4,459.8 m.

Table 3 shows the comparative figures for collection of revenue for Financial year 2008/09 to Financial year 2013.

**Table 3**

Financial Year	1 July - 31 December 2009	2010	2011	2012	2013
Revenue (Rs million)	1689.5	3891.1	4003.5	4527.5	4459.8

A breakdown of the revenue derived from different taxes are shown in Table 4.

**Table 4**

*Revenue collected for Financial Year 2013*

**Rs million**

Registration Duty	...	...	...	1,240.3
Land Transfer Tax	...	...	...	1,484.7
Stamp Duty	...	...	...	74.1
Campement Site Tax	...	...	...	4.3
Campement Tax	...	...	...	1.8
Land Conversion Tax	...	...	...	96.3
Other	...	...	...	1,558.3
			<b>TOTAL</b>	<b>4,459.8</b>

**Table 5**

*Shows comparative figures of revenue for period 2009 to 2013*

<b>Taxes</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>
Registration Duty	506.0	2242.2	2147.9	1376.6	1240.3
Land Transfer Tax	503.7	1183.6	1267.3	1613.2	1484.7
Stamp Duty	36.5	78.5	80.4	80.8	74.1
Campement Site Tax	5.1	2.9	3.6	1.3	4.3
Campement Tax	3.3	2.8	2.7	2.5	1.8
Land ConversionTax	13.7	41.5	185.	44.9	96.3
Other	621.2	339.6	316.6	1408.2	1558.30
<b>TOTAL</b>	<b>1689.5</b>	<b>3891.1</b>	<b>4003.5</b>	<b>4527.5</b>	<b>4459.8</b>

**For Financial Year 2013**

Item "other" includes :

	<i>Rs million</i>
➤ Tax on transfer of Leasehold Rights in state land	- 272.5
➤ Erasures	- 10.4
➤ Miscellaneous	- <u>1275.4</u>
	<b>1558.3</b>

Revenue collected for additional duties and taxes after reassessment for Financial Year 2013 amounts to Rs 95.9m.

Table 6 shows the number of documents presented for registration and the respective amount of duty & tax and fee collected for financial years 2011–2013.

**Table 6**

Type of Document	No. of documents Fin. Year 2011	Amount Collected Year 2011	No. of documents Fin. Year 2012	Amount Collected Year 2012	No. of documents Fin. Year 2013	Amount Collected Year 2013
Transfer of immovable properties	22949	959.1	26512	1376.6	22457	2725.
Transfer of motor vehicles	58542	818.2	64145	905.6	66761	985.300
Deeds creating mortgage/pledge	4414	3.7	6010	5219.10	5990	4.0
Deeds creating Charge	23228	213.2	18681	177.8	16758	177.
Transfer of shares	4169	120.7	4172	32.4	3374	26.
Other (Affidavit, security bonds, leases, etc.)	97812	183.0	75403	101.	11204	542.5

A total of 49,053 documents were transcribed/inscribed at the Mortgage Office during Financial Year 2013. A breakdown of the figures is shown in Table 7 and the number of erasures amounts to 21,305.

**Table 7**

Leases (TB & TBE)	-	3459
Mortgage & Charges	-	22748
Seizures	-	389
Transfer of immovable property	-	22457
Transcription of Affidavit of Prescription	-	NIL

### ***Courts and Legal Matters***

In 2013, the Department has received 350 Plaint with Summons from the Solicitor-General and Officers have attended Courts on 210 .....

### ***Operating costs of the Department***

For financial year 2013, the operating costs of the department amounted to Rs 68.1million as compared to 61.2 million for financial year 2013. The main areas of expenditure were staff costs (salaries, allowances, travelling and overtime, etc) which represented 90.3% of total expenditure.

### ***Staffing***

As at 31 December 2013, there were 150 officers in the department including 53 supporting staff. In 2012, there were 158 officers in all including 54 supporting staff.

### ***Training of staff***

In line with its vision and mission, this office is committed to the training and development of its staff so as to enable the organization to meet current and future challenges in this rapidly changing environment.

On the job training is continuously held for technical staff at all level. The technical officers are briefed whenever there are amendments in Legislation which result in new rates for taxation or new procedures.

The training courses held for the staff during the period for Financial Year 2013 are listed.

## Training

**Table 8  
Year 2013**

<b>Module</b>	<b>No. of Officers trained</b>
3-day Induction Course for newly appointed General Services Executives	1
2-day Training Programme for Registry Staff	3
One-day Training Programme on Performance Management System	1
One day Training Programme on the Elaboration of Customer Charter	5
2 ½-days Customised Training Programmed for Drivers in Collaboration with VIPSU of the Mauritius Police Force	1
Workshop on Sustainable Public Procurement	1
<b>Mauritius eRegistry Project (MeRP)</b>	
2 hours training on QMS	12
1 ½ hours training on QMS Management Report	7
Five (1/2 day) Training on Customer Care	36
1 ½ hours Training on Scanning	7
IC3	32
22 ½ hours Training on Issue of Certificates burdening inscription	16
6 hours Training on Scanning	24
3 hours Training on MeRP	50
<b>Workshop Programme</b>	
One full day workshop on MeRP for all stakeholders	180
One full day workshop on MeRP for all the staff of Registrar-General's Department and some stakeholders	150

### Staffing

As at 31 December 2013, there were 150 officers in the department including 53 supporting staff.

### March 2014