



REPUBLIC OF MAURITIUS



REGISTRAR GENERAL'S DEPARTMENT

ANNUAL REPORT

FINANCIAL YEAR 2014

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 pioneer in the registration domain in the region by adopting state of the art technology. Thus increasing the reputation of Mauritius as a world class eservices provider.

OUR MISSION

- To make a paradigm shift from a paperbased organisation to a paperless one.
- To provide end-to-end online services.
- To adopt reforms for efficient collection of revenue at source thus reducing cost of operation.
- To be abreast with developments occurring globally in the fields of records management pertaining to properties and revenue collection.
- To have a leaner, highly productive work force made up of multi skilled, innovative and engaged people.
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- To create an innovative and conducive work environment for our staff and enable them to excel for our customers.

OUR OBJECTIVES

- To ensure that all legs (i.e submission, payment and delivery) of a transaction are performed online by end of June 2015.
- To eliminate necessity to visit the RGD to execute transactions.
- To reduce time, from payment to delivery of registered documents, from 60 minutes to 15 minutes.
- To adopt efficient method in the revenue collection processes, thus increasing revenue collection by 25%.

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
- General Public
- Parastatal Bodies
- Local Authorities
- Notaries
- Attorneys
- Sworn Land Surveyors
- Banking Institutions
- Insurance Companies

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 – (Registration Section)

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 levying duty and taxes on document according to its category.

Registration duty is payable on any document at the rate in force at the time of registration and gives a valid legal date "*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 societe holding leasehold rights in state land.

VALUATION SECTION**Collection of additional duties and taxes after reassessment of property**

The Valuation Section deals with:-

(a) Collection of additional duties and taxes after reassessment of property by the Director, Valuation and Real Estates Consultancy Services. The purchaser/vendor may appeal against the re-assessment within 28 days upon payment of 30% of the additional duty or 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 appeal to the Assessment Review Committee.

Table 1 shows the number of representations before the Objection Unit for Financial Year 2014.

Table 1

| | | | |
|------------------------------------|-----|-----|-------|
| Cases pending as at 1 January 2014 | ... | ... | 223 |
| Cases lodged during the year 2014 | ... | ... | 1200 |
| | | | ----- |
| | | | 1423 |
| Cases settled | ... | ... | 1018 |
| Cases pending as at December 2014 | ... | ... | 405 |

(b) 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 located.

(c) 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).

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 2014.

Table 2

| | | | |
|--------------------------------------|---------------|-----|-------|
| Cases pending as at 1 January 2014 | ... | ... | 2206 |
| Cases lodged during the year | ... | ... | 530 |
| | | | ----- |
| | Sub Total | ... | 2736 |
| | | | ===== |
| Cases withdrawn | ... | ... | 448 |
| Cases struck out | ... | ... | 4 |
| Cases determined/disposed of | ... | ... | 726 |
| | | | ----- |
| | Cases settled | | 1178 |
| | | | ==== |
| Cases pending as at 31 December 2014 | ... | ... | 1558 |

(2) **Registration Section**

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

- ❖ 165,495 documents have been presented for registration during Financial Year 2014.
- ❖ 12,103 requests for certified copies have been made in year 2014.
- ❖ 87 requests for certificate showing inscription burdening immovable properties have been made in year 2013.
- ❖ 15,047 applications for erasure have been made.

(3) **MAINTENANCE OF RECORDS AT THE LAND REGISTRY**
(MORTGAGE SECTION)

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.

can be accessible too on our website:-

<http://registrar.mof.govmu.org>

REVENUE FROM TAXES AND DUTIES (FINANCE SECTION)

The total revenue from taxes and duties from 1 January to 31 December 2014 amounts to Rs 6,141.4 m.

Table 3 shows the comparative figures for collection of revenue for Financial year 2010 to Financial year 2014.

Table 3

| Financial Year | 2010 | 2011 | 2012 | 2013 | 2014 |
|----------------------|--------|--------|--------|--------|--------|
| Revenue (Rs million) | 3891.1 | 4003.5 | 4527.5 | 4459.8 | 6141.4 |

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

Table 4***Revenue collected for Financial Year 2014*****Rs million**

| | | | | |
|---------------------|-----|-----|-----|----------------|
| Registration Duty | ... | ... | ... | 1,482.00 |
| Land Transfer Tax | ... | ... | ... | 1,649.8 |
| Stamp Duty | ... | ... | ... | 103.3 |
| Campement Site Tax | ... | ... | ... | 1.9 |
| Campement Tax | ... | ... | ... | 1.9 |
| Land Conversion Tax | ... | ... | ... | 869.3 |
| Other | ... | ... | ... | 2,033.2 |
| TOTAL | | | | 6,141.4 |

Table 5*Shows comparative figures of revenue for period 2010 to 2014*

| Taxes | 2010 | 2011 | 2012 | 2013 | 2014 |
|--------------------|---------------|---------------|---------------|---------------|---------------|
| Registration Duty | 2242.2 | 2147.9 | 1376.6 | 1240.3 | 148.2 |
| Land Transfer Tax | 1183.6 | 1267.3 | 1613.2 | 1484.7 | 1649.8 |
| Stamp Duty | 78.5 | 80.4 | 80.8 | 74.1 | 103.3 |
| Campement Site Tax | 2.9 | 3.6 | 1.3 | 4.3 | 1.9 |
| Campement Tax | 2.8 | 2.7 | 2.5 | 1.8 | 1.9 |
| Land ConversionTax | 41.5 | 185. | 44.9 | 96.3 | 869.3 |
| Other | 339.6 | 316.6 | 1408.2 | 1558.30 | 2033.2 |
| TOTAL | 3891.1 | 4003.5 | 4527.5 | 4459.8 | 6141.4 |

For Financial Year 2014

Item "other" includes :

| | <i>Rs million</i> |
|---|-------------------|
| ➤ Tax on transfer of Leasehold Rights in state land | - 374.01 |
| ➤ Erasures | - 10.4 |
| ➤ Miscellaneous | - <u>1649.6</u> |
| | 2034. |

Revenue collected for additional duties and taxes after reassessment for Financial Year 2014 amounts to Rs 120.3m.

Table 6 shows the number of documents presented for registration and the respective amount of duty & tax and fee collected for financial years 2012–2014.

Table 6

| Type of Document | No. of documents Fin. Year 2012 | Amount Collected Year 2012 | No. of documents Fin. Year 2013 | Amount Collected Year 2013 | No. of documents Fin. Year 2014 | Amount Collected Year 2014 |
|---|---------------------------------------|----------------------------------|---------------------------------------|----------------------------------|---------------------------------------|-------------------------------------|
| Transfer of immovable properties | 26512 | 1376.6 | 22457 | 2725.0 | 22885 | 3131.8 |
| Transfer of motor vehicles | 64145 | 905.6 | 66761 | 985.3 | 63629 | 1195.5 |
| Deeds creating mortgage/pledge | 6010 | 5219.10 | 5990 | 4.0 | 3079 | 0.8 |
| Deeds creating Charge | 18681 | 177.8 | 16758 | 177.0 | 13304 | 167.8 |
| Transfer of shares | 4172 | 32.4 | 3374 | 26.0 | 17483 | 182.7 |
| Other (Affidavit, security bonds, leases, etc.) | 75403 | 101. | 112021 | 542.5 | 45115 | 85.9 |

A total of no. of documents were transcribed/inscribed at the Mortgage Office during Financial Year 2014. A breakdown of the figures is shown in Table 7.

Table 7

| | | |
|--|---|-------|
| Leases (TB & TBE) | - | 1707 |
| Mortgage & Charges | - | 16383 |
| Seizures | - | 273 |
| Transfer of immovable property | - | 22885 |
| Transcription of Affidavit of Prescription | - | NIL |

ENFORCEMENT UNIT***Court and Legal Matters***

Table 8 shows number of cases for year 2013 – 2014 which include Plaintiff with Summons from the State Law Office and Summons to attend Court.

Table 8

| 2013 | 2014 |
|------|------|
| 570 | 478 |

Table 9 shows number of cases for Contrainte and Seizure as from October to December 2013 and for year 2014.

Table 9

| | As from October to December 2013 | 2014 |
|------------|----------------------------------|------|
| Contrainte | 92 | 582 |
| Seizure | 5 | 27 |

Operating costs of the Department (Finance Section)

For financial year 2014, the operating costs of the department amounted to Rs 83.6 million as compared to 68.1 million for financial year 2013. The main areas of expenditure were staff costs (salaries, allowances, travelling and overtime, etc) which represented 78.7% of total expenditure.

STAFFING (HUMAN RESOURCE SECTION)

As at 31 December 2014, there were 152 officers in the department including 56 supporting staff. In 2013, there were 150 officers in all including 53 supporting staff.

Table 10 shows number of officers including supporting staff for year 2013 and 2014.

Table 10

| 2013 | 2014 |
|-------------|-------------|
| 150 | 152 |

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 2014 are listed.

Table 11
Training
Year 2014

| <i>Module</i> | <i>No. of Officers trained</i> |
|--|--------------------------------|
| Training Programme on Legal Issues for Officers of the Human Resources Cadre | 1 |
| Training Programme on Economics and Safe Use of Computers | 1 |
| Induction Course for Office Care Attendants | 2 |
| 2-day Training Programme for Confidential Secretaries | 1 |
| Induction Course for Confidential Secretary | 1 |
| Training Programme on Fostering a Culture for prevention for a healthier and safer future in the Civil Service | 5 |
| 4-day induction course for Word Processing Operators | 1 |
| Advanced Secretarial Course | 1 |
| One day Training Programme on Customer Care and Communication Skills | 6 |
| Induction Course for Newly appointed Human Resource Executives | 1 |
| 4-day Induction Course on new recruits employed to give assistance at Management Support Officer Level | 1 |
| Training Programme on Protocol | 1 |

Table 12
Training MeRP 2014
Mauritius e Registry Project (MeRP)

| <i>N</i> | <i>Module</i> | <i>No. of Officers trained</i> |
|-----------------|---|---|
| 1 | Training Key Users | 12 |
| 2 | Relational Data Base on Digital System (RDBMS) | 5 |
| 3 | Security Features on Digital Signature and Electronic System | 108 |
| 4 | Systems Software | 7 |
| 5 | Taxation (Professional, Erasure) | 9 |
| 6 | Cashier | 12 |
| 7 | Final Data Capture and Verification (Professional, Erasure, Seizure, Correction) | 23 |
| 8 | Mention (Public and Professional, Erasure, Seizure) | 12 |
| 9 | Delivery (Public and Professional) | 28 |
| 10 | Introduction to the Training & Introduction to the System & Processes | 94 |
| 11 | Submission and Taxation (Public) | 12 |
| 12 | Registration Section Reports and Mortgage Section Reports | 12 |
| 13 | Finance Section Reports and Ministry of Finance Reports | 13 |
| 14 | Information Services (Search, Certified Copies) | 13 |
| 15 | Information Service Reports & Management Reports | 11 |
| 16 | Training in Registration Section | 8 |
| 17 | Search | 4 |
| 18 | Administrative (Users, Classifiers, Parameters) | 3 |
| 19 | Training Valuation Section (Submission) | 2 |
| 20 | Submission (Batch, Professional, Erasure and Scanning) | 18 |
| 21 | Reporting Tool (Functional) | 12 |
| 22 | Reporting Tool (Technical) – IT Section | 3 |
| 23 | Reporting | 7 |

| | | |
|----|--|----|
| | | |
| 24 | Structured Query Language (SQL) | 3 |
| 25 | Training on Search (Mauritius Bankers Association) | 12 |
| 26 | Training on Search (Notaries) | 45 |
| 27 | Training on Search (Bankers) | 15 |

Mauritius eRegistry Project (MeRP)

The Registrar-General aims at achieving new standards in the registry operations by shifting from a heavy paper based to paper-less operations. One of the major operations is becoming more responsive to the digitization of documents along e-submission, e-payment and e-delivery using state of art methods and technologies and thus, the Registrar-General's Department launched in the Mauritius eRegistry Project to cater for a modern working environment and a world class customer service. The automation of the services within Registrar-General was implemented on 19 May 2014. The office is equipped with sophisticated tools to better service the customers. The office is heading towards the online service.

The DNS Name is "eregistry.govmu.org"

OFFICE REFURBISHMENT

A modern system requires a modern and intuitive office space. The department has as part of the MeRP project embarked on an ambitious re-structuring activity. This activity includes entire refurbishment of the customer service area.

The execution of the Office Refurbishment task was a tedious task as the new customer service area had to be developed without hampering the existing operations. This was of high importance as the department is one of high profile in the Government with a huge flow of citizens and professionals passing through its doors on a daily basis.

The work has been completed in December 2013. Provisions for two main customer areas have been made – one for the Professionals and one for members of the public.

The "Public" counter is equipped with 30 counters together with a Queue Management System.

The “Professional” counter is equipped with 8 counters for submission of documents by notaries, Banks, incorporate Bodies for land transaction; 8 counters for taxation purposes and 8 counters for confirmation of registration of a document .

APRIL 2015