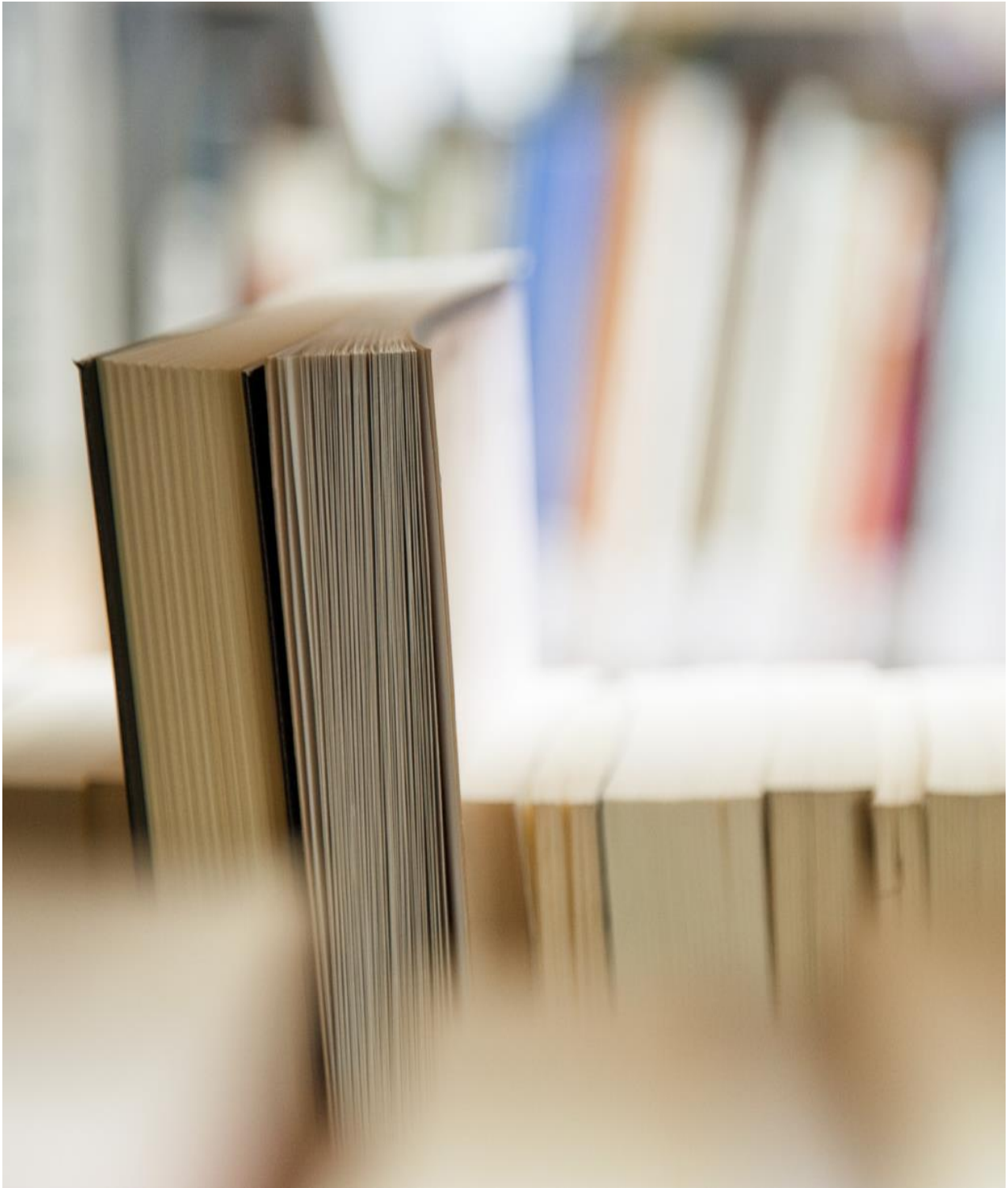


**REGISTRAR-GENERAL'S
DEPARTMENT**

[ANNUAL REPORT 2015/2016]



The Registrar General's Department is both a revenue cum 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 acts 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 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 paper based 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.
- 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.
- 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) Keeping of records at the Land Registry.

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 of a document gives it a valid 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 provides 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 a transfer of immovable property or on a transfer of shares in Companies or transfer of “part sociales” in a “societe” holding immovable property under special conditions at the rate of 5%.

Tax on transfer of leasehold rights in State land is payable on transfer of leasehold rights in State Land or on transfer of shares in a company or “part sociales” in a “Societe” holding leasehold rights in State Land at a rate of 20% jointly by transferor and transferee in equal proportion.

The Campement Site Tax is an annual tax payable by every owner of campement site. The table of taxes varies from Rs 2.- per square metre to Rs 6.- per square metre depending on the zone the campement site is located.

The Campement Tax is an annual tax payable by every owner of a campement site and a campement and is levied at a rate of 0.5% on the market value of the campement after deduction of the:-

- (1) Campement Site tax
- and (2) General rate (if any).

Valuation Section

Collection of additional duties and taxes after reassessment of property

The Valuation Section deals with:-

Collection of additional duties and taxes after reassessment of property by the Director, Valuation Department. 16,330 cases have been referred to the Valuation Department. In 2,599 cases the value of the property has been revised upward and in 8,669 cases the value of which has been found correct.

The purchaser/vendor may appeal against the re-assessment of the property within 28 days upon payment of 10% of the additional duty or taxes.

The appeal is examined by the Objection Unit with a view to to reach 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 2016.

Table 1

Cases pending at Objection Unit as at July 2015	354
Cases lodged during the year 2015/16	<u>1987</u>
Total number of cases	2341
Cases settled	1581
Cases pending as at 30 June 2016	760

Representations to the Assessment Review Committee

The Vendor or Purchaser who is not satisfied with the decision of the Objection Unit may appeal to the Assessment Review Committee to determine the open market value of the property.

Any person who is dissatisfied with the determination of the committee on a point of law can make an appeal to the Supreme Court.

Table 2 shows representations made to the Assessment Review Committee for Financial Year 2015.

Table 2

Cases pending as at 1 January 2015	...	...	1498
Cases lodged during the year	...	...	<u>760</u>
		Sub Total	2258
Cases withdrawn	...	...	122
Cases struck out	...	...	52
Cases determined/disposed of	...	...	<u>831</u>
		Cases settled	1005
Cases pending as at 30 June 2016	...	...	1253

(2) **Registration Section**

At the Registration Section, appropriate duty and taxes according to the Registration Duty Act and other legislations are levied on deeds and documents.

- ❖ 257,582 documents have been presented for registration for year 2015/16.
- ❖ 14,191 requests for certified copies have been made for year 2015/16.
- ❖ 69 requests for certificate showing inscription burdening immovable properties have been made for year 2015/16.
- ❖ 26,049 applications for erasure have been made for year 2015/16 and 12,056 have been erased for year 2015/16.
- ❖ 29,880 documents have been submitted online for registration during Financial Year 2015/16.
- ❖ 223,408 tickets have been delivered under QMS out of which 204,217 have been served.

(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 records 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.

Legislation

All legislations governing the registration and transcription/inscription of deeds/documents can be accessed on our website

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

Revenue collected from duty and taxes on property

The total revenue from duties and taxes from year 2015/2016 amounts to Rs 5,858,858,570.

Table 3 shows the comparative figures for collection of Revenue for Financial Year 2012 to Financial Year 2016

Table 3

Financial Year	2012	2013	2014	Jan. 2015 to June 2015 (1/2 year)	July 2015 to June 2016
Revenue (Rs Billion)	4556.3	4482.6	5846.9	2336.5	5858.9

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

Table 4

Revenue collected for Financial Year 2016

Rs million/billion

Registration Duty	...	...	...	3,547,041,380.
Land Transfer Tax	...	...	...	1,831,405,015.
Stamp Duty	...	...	...	105,204,179.
Campement Site Tax	...	...	...	2,234,325.
Campement Tax	...	...	...	1,586,047.
Land Conversion Tax	...	...	...	163,404,028.
Others	...	...	...	<u>207,983,596.</u>
			Total	5,858,858,570.

Table 5

Shows comparative figures of revenue for period 2012 to 2016

Duties & Taxes	2012	2013	2014	2015	2015/16
Registration Duty	2,476.3	2,403.7	3,061.2	1,425.5	3,547.
Land Transfer Tax	1,617.9	1,495.6	1,652.0	663.0	1,831.4
Stamp Duty	84.6	78.0	108.6	50.4	105.2
Campement Site Tax	1.2	4.3	1.8	0.3	2.2
Campement Tax	2.4	1.8	1.8	0.4	1.6
Land Conversion Tax	49.4	96.3	517.6	101.0	163.4
Other	324.5	402.9	503.8	96.0	208.
Total	4,556.3	4,482.6	5,846.8	2,336.5	5,858.8

For Financial Year 2015 – 16

Item “other” includes:

		Rs million
Tax on transfer of Leasehold Rights in State Land ...		119.2
Miscellaneous & Erasures ...	...	88.8
Total		208.0

Revenue collected for additional duties and taxes after reassessment for Financial Year 2015/16 amounts to Rs 15,558,476.

Table 6 shows the number of documents presented for registration and the respective amount of duty & tax and fee collected for financial years 2014 – 2016.

Table 6

Rs (Million/Billion)

Type of Documents	No. of documents Financial Year 2014	Amount collected Year 2014	No. of documents Financial Year 2015	Amount collected Year 2015	No. of documents Financial Year 2015/16	Amount collected Year 2015/16
Transfer of immovable property	22,885.	3,131.8	10,821.	1,258.54	19,507	3,893.5
Transfer of Motor Vehicles	63,629.	1,195.5	32,237.	637.0	66,019	1,265.8
Deeds creating mortgage/pledge	3,079.	0.8	1,913.	Nil	3,832	1,642.5
Deeds creating Charge	13,304.	167.8	5,235.	75.0	10,823	
Transfer of shares	17,483.	182.7	2,491.	41.0	4,334	173.9
Other (Affidavit, Security Bonds, Leases, etc)	45,115.	85.9	20,135.	19.1	52,670	88.81

A total number of 42,687 documents were transcribed/inscribed at the Mortgage Office during Financial Year 2015/16. A breakdown of the figures is shown in Table 7.

Table 7

Leases (TB & CBM)	7,732
Mortgages	3,832
Charges	10,823
Seizures	347
Transfer of immoveable property	19,507
Transcription of affidavit	446
TOTAL	42,687

Enforcement Unit

Court and Legal Matters

548 cases on land dispute have been attended in various courts in year 2015/2016

Table 8 shows number of cases for year 2013 to 2016 which include Plaintiff with Summons from the State Law Office and Summons to attend Court.

Table 8

2013	2014	2015 Half year	2015/16
570	478	250	548

Table 9 shows number of cases where Contraintes have been issued and the procedure for seizure has been carried out for Year 2014, year 2015 (half year) and for Year 2015/16.

Table 9

	2014	January to June 2015	2015/16
Contrainte	582	52	80
Seizure	27	Nil	Nil

Quality Assurance

During year 2015/2016 quality assurance has been carried out on 84,336 deeds in the Mauritius eRegistry System.

Online System

During year 2015/2016, 42,252 documents were submitted online for registration.

Operating costs of the Department

For Financial year 2015/16, the operating costs of the department amounted to 85.1 million as compared to 51.9 million for financial year 2015 (1/2 year). The main areas of expenditure were staff costs (salaries, allowances, travelling and overtime, etc.) which represented 83% of total recurrent expenditure.

Staffing (Human Resource Section)

As at 30 June 2016, there were 150 officers in the department including support staff

Table 10 shows number of officers including supporting staff for year 2015 and 2015/16.

Table 10

2015	2015/16
151	150

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.

In addition training courses held for the staff by the Civil Service & Administrative Reforms during the period for Financial Year 2015/16 are listed as per Table 11.

TABLE 11

TRAINING PROGRAMME

Grade	No. of participants
Deputy Registrar-General	1
Assistant Registrar-General	3
Chief Registration Officer	3
Principal Registration Officer/Chief Registration Officer	4
Senior Registration Officer	3
Registration Officer/Senior Registration Officer	2
Manager Financial Operations	1
Assistant Manager Financial Operations	1
Assistant Manager Human Resource	1
Human Resource Executive	1
Office Management Executive	1
Office Management Assistant	3
Confidential Secretary	1
Management Support Officer	4
Office Care Attendant/Senior Office Care Attendant	3
Service to Mauritius	1
Computer Support Officer	1
Online services for registration of documents to stakeholders	320

Mauritius eRegistry Project (MeRP)

The Stage II of the Mauritius eRegistry System has been implemented on 30 June 2015.

It provides for submission, payment and retrieval of documents online by stakeholders and members of public.

The transformation has impacted positively on Business Facilitation, Citizen Facilitation and Government Facilitation. It has completely changed the role of internal and external users of the system. The use of ICT and sophisticated tools, have increased efficiency in the service delivery.

The main benefits that have been derived from this reform include

Citizen Facilitation

- More search criteria are available to enable quick, accurate and precise search, by members of public.
- Ability to obtain a title deed on a real time basis.
- Enjoying a new and cosy customer service area equipped with a Queue Management System.
- Less stressful to conduct businesses with RGD.

Government Facilitation

- Paperless environment within RGD
- Increased security of transactions
- Increased transparency and good governance
- Availability of statistics and reduction of data input error
- RGD staff now have sophisticated tools to service customers
- Integration of all stand-alone systems, thus facilitating the workflows

- More search criteria are available to enable quick, accurate and precise search, by members of staff
- Elimination of risk of tampering, loss, manipulation of documents on the way to and from RGD.
- Good governance and transparency;
- Recognition of digital documents;
- Full cycle PKI Infrastructure implemented in Mauritius;
- Easier and faster registration process through automation of services;
- Fully automated integrated flows making the experience of professionals and citizens richer; and
- Paperless environment within the Department.

Business Facilitation

- Reduced time for registration from 48 hours to quasi real time
- Tax engine to reduce time taken for calculation of taxes

- Online Self Service Module which allows users to conduct all transactions from the office including e submission, e payment and retrieval of e documents
- Online searches with wider search criteria.
- An Application Programme Interface enabling stakeholders to connect to the e Registry System.
- Fully automated integrated flows making the experience of professionals and citizens richer.
- Reduced Turn-around time.

The address of online services in the e registry is as follows :

eregistry.govmu.org/online/

CONTACT

**Registrar-General's Department
6th Floor, Emmanuel Anquetil Building
Cnr SSR & Jules Koenig Streets
Port Louis**

Confidential Secretary : 201-1740/201-1741

Help desk : 201-1859 / 201-1860 / 201-1861

Fax No. : 201-3509

Email: rg@govmu.org

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