

REPUBLIC OF MAURITIUS

**REGISTRAR GENERAL'S
DEPARTMENT**

ANNUAL REPORT

FINANCIAL YEAR 2015

The Registrar General's Department is a revenue department which also provides service in relation to formalities to be carried out to legalise transactions. All information in respect of land transactions are archived at the department.

The Department operates the aegis of the Ministry of Finance and Economic Development and is headed by the Registrar-General who also acts as the 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.

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.
- 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 ROLE

The Registrar-General's Department has three main functions which are carried out by three sections.

1. Registration Section

To register document, to give a valid legal date to such documents and at the same time to collect revenue.

2. Land Registry

To record and give publicity to land transaction. To preserve mortgages.

3. Valuation Section

To collect revenue from taxes levied on reassessment of immovable properties and to deal with appeals to the Registrar-General and representations made to the Assessment Review Committee.

Collection of revenue through taxes

Duties and taxes are computed at the different sections and are collected at the Cashier's Counter.

These Duties & Taxes are levied according to the nature of the transaction in accordance with the provisions of the Registration Duty Act, the Land (Duties and Taxes) Act, the Stamp Duty Act and the Transcription and Mortgage Act.

1. **Registration Duty Act**

This act provides for the levying of registration duty on any document at the rate in force at the time of registration.

2. **The Stamp Duty Act**

This act makes provision for the levying of stamp duty on registration/transcription/inscription of deeds.

3. **The Land (Duties & Taxes) Act**

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

This tax is payable by the vendor/transferor on the 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. The rate of tax is 5 per cent.

Leasehold Rights tax in state land is paid by the vendor/transferor and the purchaser/transferee in equal proportion. It is levied on transactions witnessing transfer of Leasehold Rights in State land and on transfer of shares in companies or “part sociales” in a “Societe” holding Leasehold Rights in State Land. The tax is levied at the rate of 20%.

(1) Registration Section

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

90,841 documents have been presented for registration during Financial Year 2015. (January – June).

6,687 requests for certified copies have been made in Financial year 2015. (January – June).

37 requests for certificate showing inscription burdening immovable properties have been made in Financial year 2015. (January – June).

9,012 applications for erasure have been made. (January – June).

1,173 vouchers for search have been issued including 157 shareable.

70,028 tickets have been delivered under the QMS out of which 57,483 have been served.

(2) 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 given publicity in accordance with the Transcription and Mortgages Act, the Inscription of Privileges and Mortgages Act and the Civil Code.

(3) Valuation Section

Collection of additional duties and taxes after reassessment of property.

The Valuation Section deals with collection of:-

(a) additional duties and taxes after reassessment of property by the Director, Valuation and Real Estates Consultancy Services. The purchaser/vendor may appeal against the reassessment within 28 days from the date a Notice, stating the reassessed value and the duty payable, is served upon him. Payment of 10% of the additional duty or taxes must be effected at time of lodging the objection.

Table 1 shows the number of cases raised and reassessed for period January 2015 to June 2015.

Table 1

No. of IF cases raised	1952
No. of cases value of which have been reassessed upwards	255
No. of cases value of which have been found reasonable	1697

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 2 shows the number of representations before the Objection Unit for Financial Year 2015.

Table 2

Cases pending as at 1 January 2015	...	...	405
Cases lodged up to June 2015	...	...	<u>739</u>
		Total	1144
Cases settled	...	...	790
Cases pending as at 30 June 2015	...	...	354

(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 Rs 6.- per square metre depending on the zone it is located.

(c) The Campement Tax which 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 3 shows representations made to the Assessment Review Committee for Financial Year 2015.

Table 3

Cases pending as at 1 January 2015	...	...	1558
Cases lodged during the year	...	...	244

	Sub Total	...	1802
			=====
Cases withdrawn	...	...	31
Cases struck out	...	...	25
Cases determined/disposed of	...	...	248

	Cases settled		304
			====
Cases pending as at 31 December 2014	...	...	1498

4. Changes in Legislation

Provisions of the Finance Act 9 of 2015 under the –

- (1) Registration Duty Act.
 - (2) The Transcription & Mortgage Act.
 - (3) The Investment Promotion Act - The Investment Promotion (Smart City Scheme) Regulations 2015
- are accessible on our website – <http://registrar.mof.govmu.org>

Status of Objectives & Functions

The 2nd stage of the Mauritius eRegistry Project (MeRP) which deals with e-services has been implemented on 30 June 2015. However online submission and online retrieval are being carried out. As far as epayment and search on line are concerned, significant progress has been achieved and these services will be available in the near future.

The address is – <https://eregistry.govmu.org/online/>

Standards of Service

Services	Standards
Time taken to register documents by members of the public	Registered & delivered on same day. Delivery within one hour after payment.
Taxation of notarial deeds & charges drawn up by Financial Institutions	Taxed within 1 day.
Allocation of title deed number and delivery of document	Title number allocated on real time and available in Search Room within 10 minutes and documents are delivered within 1 hour.
Issue of Certified photocopies of deeds	Within 2 hours after payment.
Time taken for Final data entries in Repertory	Within 2 days of payment.
Time taken for erasure of Charges	Within 1 week from date of request.
Issuing of Certificates burdening inscriptions	Within 1 month
Time taken to hear objection lodged at Registrar-General	Within 4 months from date the objection has been lodged.

REVENUE FROM TAXES AND DUTIES (FINANCE SECTION)

The total revenue from taxes and duties from 1 January to 30 June amounts to Rs 2,289.35 m.

Table 4 shows the comparative figures for collection of revenue for Financial year 2011 to Financial Year 2015.

Table 4

Financial Year	2011	2012	2013	2014	Jan – June 2015
Revenue (Rs million)	4,003.5	4,527.5	4,459.8	6,141.4	2,289.35 (1/2 year)

A breakdown of the revenue derived from different taxes are shown in Table 5.

Table 5

Revenue collected for Financial Year 2015

Details	Rs million
Registration Duty	1,387.17
Land Transfer Tax	656.98
Stamp Duty	47.34
Campement Site Tax	0.18
Campement Tax	0.16
Land Conversion Tax	101.01
Other	96.5
TOTAL	2,289.35

Table 6**Shows comparative figures of revenue for period 2011 – 2015 (Rs million)**

Taxes	2011	2012	2013	2014	Jan – June 2015
Registration Duty	2,242.2	2,147.9	1,376.6	1,240.3	1,387.17
Land Transfer Tax	1,183.6	1,267.3	1,613.6	1,484.7	656.98
Stamp Duty	78.5	80.4	80.8	74.1	47.34
Campement Site Tax	2.9	3.6	1.3	4.3	0.18
Campement Tax	2.8	2.7	2.5	1.8	0.16
Land Conversion Tax	41.5	185.00	44.9	96.3	101.01
Other	339.6	316.6	1,408.2	1,558.3	96.5
TOTAL	4,003.5	4,527.5	4,459.8	6,141.4	2,289.35

For Financial Year January – June 2015

Items “other” includes:

	Rs million
Tax on transfer of Leasehold Rights in State Land ...	28.03
Erasures	4.26
Miscellaneous	<u>64.2</u>
TOTAL	96.49

Revenue collected for additional duties and taxes after reassessment for Financial Year 2015 amounts to Rs 8,266.709

Registrar General's Department

Revenue collected for Campement Site and Campement Site Tax amount to Rs 95,705 as follows:-

Campement Site Tax Rs 40,670.

Campement Tax Rs 55,035.

Table 7 shows the number of documents presented for registration and the respective amount of duty & tax and fee collected for Financial Year January – June 2015.

Table 7 (Rs Million)

Type of Document	No. of documents Financial Year 2013	Amount collected Year 2013	No. of documents Financial Year 2014	Amount collected Year 2014	No. of documents Financial Year 2015	Amount collected Year 2015
Transfer of immovable property	22457	2725.5	22885	3131.8	10821	1,258.54
Transfer of Motor Vehicles	66761	985.3	63629	1,195.5	33237	637.0
Deeds creating mortgage/pledge	5990	4.0	3079	0.8	1913	NIL
Deeds creating Charge	16758	177.0	13304	167.8	5235	75.0
Transfer of shares	3374	26.0	17483	182.7	2491	41.0
Other (Affidavit, Security, Bonds, Leases, etc)	112021	542.5	45115	85.9	20135	19.1

A total number of documents were transcribed/inscribed at the Mortgage Office during financial year 2015. A breakdown of the figures is shown in Table 8.

Table 8

Leases (TB & TBE)	1145
Mortgages & Charges	7148
Seizures	128
Transfer of immovable property	10821
Transcription of Affidavit of prescription	Nil

ENFORCEMENT UNIT

Court and Legal matters

Table 9 shows number of cases for Financial Year January – June 2015 which include Plaint with Summons from the State Law Office and summons to attend Court.

Table 9

2014	2015 (1/2 year)
478	250

Table 10 shows number of cases for Contrainte and Seizure for Financial Year January to June 2015.

Table 10

	As from January to December 2015	January to June 2015
Contrainte	582	52
Seizure for additional dues	27	Nil

Operating Costs of the Department

For Financial year January to June 2015, the operating costs of the department amounted to Rs 51.9 million. The main areas of expenditure were staff cost (salaries, allowances, travelling and overtime, etc) which represented 61.1% of total expenditure.

Staffing (Human Resource Section)

As at December 2014, there were 152 officers and as at June 2015 there were 151 officers.

Table 11 shows the number of officers including supporting staff for year 2015.

Table 11

2014	2015
152	151

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

This training courses held for the staff during the period for financial year 2015 are listed in Table 12.

Table 12
Training on MeRP (January – June 2015)

Module	No. of participants
QMS – Office Care Attendants	11
Online demonstration on MeRP	17
Training on Online services (MeRP)	23
Reassessment (on-the-job training)	16
Online Services	24
Pre-UAT training (2 nd phase)	9
UAT Online	11
Practical session on online services under MeRP	10 (Notaries & Banks)
Online services of Registration of deeds and Documents System	1052 (Internal & External Stakeholders)

Mauritius eRegistry Project (MeRP)

The Registrar-General's Department aims at achieving new standards in the registry operations by shifting from a heavy paper based to paperless 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 the department was implemented on 19 May 2014. The office is equipped with sophisticated tools to better service the customers.

The 2nd phase of the Mauritius eRegistry Project has been implemented on 20 April 2015 and the online submission of documents has started on the 30 June 2015.

The DNS name is “eregistry.govmu.org”

Registrar General's Department

Directory

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

Tel: 201-1740 201-1741

Fax: 201-3509

Email: rg@govmu.org

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