

Objection Unit Process

1. Government Valuation for Registration Purposes

For registration and fiscal purposes, the value declared in a deed is subject to verification.

- Following registration, the **Government Valuation Department** verifies the declared consideration to ensure that it reflects the **market value** of the property.
- Where the property is found to be **undervalued**, the Registrar-General may issue a notice requiring payment of **additional duty and/or tax**, within **7 months** from the date of registration.
- **No notice shall be issued** where the difference between the declared value and the assessed market value does not exceed **Rs 150,000**.

2. Responding to a Valuation Notice

Upon receipt of a notice from the Registrar-General:

- The person has **28 days** from the date of the notice to pay the additional amount claimed;
or
- If dissatisfied, the person may lodge a **written objection** within **28 days**, together with payment of **10% of the disputed amount** (excluding penalties).

A **Sample Letter of Objection** is available on the Registrar-General's Department (RGD) website.

3. Procedure for Lodging an Objection

- **Time Limit:**

An objection must be lodged within **28 days** from the date of the notice.

- **Method:**

The objection shall be made **in writing** by way of a letter addressed to the Registrar-General and sent by **registered post**.

- **Content:**

The letter must clearly state the **grounds of objection**.

- **Mandatory Payment:**

At the time of lodging the objection, the person shall pay **10% of the duty or tax claimed**, excluding penalties.

4. Late Objections

Where the statutory delay of 28 days has elapsed, the Registrar-General may nonetheless consider the objection if the person demonstrates that the delay was due to **illness or other reasonable cause**.

5. Composition of the Objection Unit

The Objection Unit is composed of the following members:

- **Chairperson:**

A representative of the Chief Government Valuer (rank of **Senior Government Valuer or above**).

- **Registrar-General's Department:**

Two officers holding the rank of **Principal or Chief Registration Officer**.

- **Secretary:**

An officer appointed to act as **Secretary** to the Unit.

6. Timelines and Determination

- **Determination Period:**

The Objection Unit shall determine the objection within **4 months** from the date the objection is lodged.

- **Agreement:**

Where an agreement is reached between the person and the Registrar-General before the Objection Unit, such agreement shall operate as a **bar to any subsequent written representations** to the Assessment Review Committee under the **Mauritius Revenue Authority Act**.

7. Settlement of Duties and Taxes

- Following the final determination of the objection, the person shall pay the remaining duty or tax claimed within **28 days** from the date of the new notice.

- **Failure to Pay:**

Where payment is not effected within the prescribed period, an **inscription of privilege** shall be enrolled in favour of the Government of Mauritius on all immovable properties belonging to, or subsequently acquired by, the person, in accordance with **section 37 of the Land (Duties and Taxes) Act**.