

# Valuation of Immovable Property

## **A simplified guide to the registration, valuation, and appeal process**

Buying or selling property in Mauritius involves several important legal and financial steps. This guide outlines the key stages to help you understand the process and your obligations.

### **1. Transfer of Property**

- All property transfers must be carried out by a **Notary Public**.
- The **deed of sale** is then submitted by the notary to the **Registrar-General's Department (RGD)** for registration.

### **2. Taxes and Duties**

- The **buyer** pays **5% registration duty** on the transaction value.
- The **seller** pays **5% land transfer tax** on the same value.

### **3. Title Deed**

- Once the transfer is registered, the **buyer receives the title deed**, confirming legal ownership of the property.



#### 4. Government Valuation for Registration purposes

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

- After registration, the **Government Valuation Department** verifies whether the declared price reflects the **open market value** of the property.
- The valuation report must be submitted to the RGD **within five months** of registration.

#### 5. Undervaluation & Reassessment

- Where property is found to be undervalued, the **Registrar-General** may issue a **notice**  
within seven months of registration requesting payment of additional duty/tax.
- **Penalties apply as follows:**

Difference between open market and value specified in deed	0% -10%	10% - 50%	Above 50%
Penalty to be applied	Nil	10%	25%

- No notice will be issued if the difference does not exceed **Rs 150,000**.



## 6. Responding to a Notice

- You have **28 days** from the date of the notice to pay the additional duty or tax.
- If you disagree, you may submit a **written objection within 28 days**, together with payment of **10% of the disputed amount** (excluding penalties).  
A **sample objection letter** is available on the RGD website.
- Where the delay is due to illness or other valid reasons, the Registrar-General may still consider the objection.

## 7. Objection Handling

- An **Objection Unit** reviews cases within **4 months**.
- If no decision is given within this period, the objection is considered **accepted**.
- Once an agreement is reached at the Objection Unit stage, the matter cannot escalate the matter to the **Revenue Tribunal (RT)**.

## 8. Appeal to the Revenue Tribunal

- If you are dissatisfied with the decision of the Objection Unit, you may lodge an **appeal before the Revenue Tribunal (RT)**, upon payment of **5% of the disputed duty or tax**.
- Following the RT's decision, the Registrar-General will notify you of the **final amount payable**.
- Payment must be made **within 28 days** of notification.



## 9. Consequences for non payment

Where payment is not made:

- An **inscription of privilege** may be registered on all immovable properties of the taxpayer.  
This inscription is erased upon full settlement of the outstanding amount.
- **Interest** will be charged at **0.5% per month or part thereof**, up to a maximum of **50%** of the unpaid amount.
- **Legal action (Contrainte)** may be initiated for recovery.
- Where notices are returned undelivered, the Registrar-General may still proceed with the inscription of privilege.

## 10. Cases Where Reassessment Does Not Apply

Reassessment does **not** apply to:

1. Transfers made under the **Real Estate Development Scheme (REDS)**, **Property Development Scheme (PDS)**, or **Invest Hotel Scheme**; or
2. Transfers to **non-citizens authorised by the Economic Development Board (EDB)** under the **Non-Citizens (Property Restriction) Act**.

**Tip: Always declare the true market value of your property when buying or selling. This avoids penalties, delays, and unnecessary disputes.**