# City Council of Port Louis (Fees for Classified Trades) (Amendment) Regulations 2015

GN No. 19 of 2015

Government Gazette of Mauritius No. 20 of 7 March 2015

#### THE LOCAL GOVERNMENT ACT 2011

## Regulations made by the City Council of Port Louis under sections 122, 158 and 163 of the Local Government Act

- These regulations may be cited as the City Council of Port Louis (Fees for Classified Trades) (Amendment) Regulations 2015.
- 2. In these regulations -

"principal regulations" means the City Council of Port Louis (Fees for Classified Trades) Regulations 2014.

- 3. Principal regulations are amended -
  - (a) by inserting, after the following new regulation -
    - 2.1 Notwithstanding regulation above, any person holding a tourist enterprise license corresponding to any classified trade shall not pay any trade fee to the Council for that classified trade.
  - (b) by revoking Part A of Schedule of the principal regulations and replacing it by Part A set out in the Schedule to these regulations.

These regulations shall be deemed to have come into operation on 1 January 2015

4.

Made by the City Council of Port Louis on 5 February 2015.

#### SCHEDULE

### (Regulation 2)

#### **CLASSIFIED TRADES**

#### PART A

Trade Description	Fees (Rs)
Agent for Import and Export	6,000
Agent in Animals	2,000
Agent in Land and/or Building, or Estate Agency	15,000
Agent of a foreign pool promoter	20,000
Aluminium/metal welding workshop	3,000
Aquaculture (for commercial purposes)	7,500
Asphalt plant	50,000
Assembly of batteries	7,500
Assembly of motor vehicles	3,000
Assurance or Insurance Agency	18,000
Assurance or Insurance Company	75,000
Auctioneer keeping auction room	10,000
Auctioneer keeping no auction room	4,500
Audiotex service provider	7,500
Automotive Workshop employing 10 persons or more	5,000
Automotive Workshop employing less than 10 persons	3,000
Bakery	2,500
Bank (Branch)	75,000
Bank (Main Office)	150,000
Beauty Care Centre	2,000
Billiard/Pool/Bowling House or Snooker (per table or alley)	2,500
Block/Slab/Tiles/Ceramic making, Stone/Coral crushing and other related	50,000
activities employing 10 persons or more	4.500
Block/Slab/Tiles/Ceramic making, Stone/Coral crushing and other related	4,500
activities employing less than 10 persons	00.000
Bonded Warehouse	30,000
Bookmaker conducting fixed odd betting on any other event or contingency	50,000
Bookmaker conducting fixed odd betting on any other event or contingency (for	50,000
each additional place at which the facilities are provided)	
Bookmaker conducting fixed odd betting on football matches played outside  Mauritius	50,000
Bookmaker conducting fixed odd betting on football matches played outside	50,000
	55,556
Mauritius (for each additional place at which the facilities are provided)	

Bookmaker conducting fixed odd betting on horse-races outside racecourse  Bookmaker conducting fixed odd betting on horse-races through remote  communication  Bookmaker conducting fixed odd betting on horse-races through remote  communication in respect of each additional place at which the facilities are provided  Bookseller and stationery shops  Sookseller and stationery shops  Bookseller and stationery shops  Bookseller of liquor  Bread Seller  500,000  Bread Seller  500,000  Bread Seller  500,000  Brieder of animals (above 20 heads)  Brewer  500,000  Bulk Storage of Pesticides and Dangerous Chemicals  Business and/or Management Consultancy or Professional Service (including medical and para-medical practitioners and opticians) (firm)  Business and/or Management Consultancy or Professional Service (including medical and para-medical practitioners and opticians) (Individual)  Call Center/Business Process Outsourcing  15,000  Casino  Casino  Casino  Caterer/Canteen (employing 10 persons or more)  Cleaning contractor  Coin-operated Amusement Machine (per machine)  Cold Room and Refrigeration Plant for storage and hire only (46.46 – 92.90 m2)  Cold Room and Refrigeration Plant for storage and hire only (46.46 – 92.90 m2)  Cold Room and Refrigeration Plant for storage and hire only (46.46 – 92.90 m2)  Cold Room and Refrigeration Plant for storage and hire only (46.46 – 92.90 m2)  Cold Room and Refrigeration Plant for storage and hire only (46.46 – 92.90 m2)  Cold Room and Refrigeration Plant for storage and hire only (46.46 – 92.90 m2)  Cold Room and Refrigeration Plant for storage and hire only (46.46 – 92.90 m2)  Cold Room and Refrigeration Plant for storage and hire only (46.46 – 92.90 m2)  Cold Room and Refrigeration Plant for storage and hire only (46.46 – 92.90 m2)  Cold Room and Refrigeration Plant for storage and hire only (46.46 – 92.90 m2)  Cold Room and Refrigeration Plant for storage and hire only (46.46 – 92.90 m2)  Cold Room and Refrigeration Plant for storage and hire only (46.46 – 92.90 m2)  Cold	Bookmaker conducting fixed odd betting on horse-races at the racecourse	150,000
communication Bookmaker conducting fixed odd betting on horse-races through remote communication in respect of each additional place at which the facilities are provided Bookseller and stationery shops Bottler of liquor Bookseller and stationery shops Bottler of liquor Bread Seller Freeder of animals (above 20 heads) Brewer So,000 Bread Seller Solomburk Storage of Pesticides and Dangerous Chemicals Builder of Coach Bulk Storage of Pesticides and Dangerous Chemicals Business and/or Management Consultancy or Professional Service (including medical and para-medical practitioners and opticians) (firm) Business and/or Management Consultancy or Professional Service (including medical and para-medical practitioners and opticians) (Individual) Call Center/Business Process Outsourcing Casino Casino Caterer/Canteen (employing 10 persons or more) 10,000 Caterer/Canteen (employing less than 10 persons) Cinema Hall/Multiplex (per screen) Coin-operated Amusement Machine (per machine) Cold Room and Refrigeration Plant for storage and hire only (0 – 46.45 m2) Cold Room and Refrigeration Plant for storage and hire only (above 92.90 m2) 15,000 Cold Room and Refrigeration Plant for storage and hire only (above 92.90 m2) 15,000 Cold Room and Refrigeration Plant for storage and hire only (above 92.90 m2) Cold Room and Refrigeration Plant for storage and hire only (above 92.90 m2) Cold Room and Refrigeration Plant for storage and hire only (above 92.90 m2) Cold Room and Refrigeration Plant for storage and hire only (above 92.90 m2) Toolinetor Computer/ICT Related Activities 9,000 Contractor for hire of audio equipment/decorative items 7,500 Contractor for hire of scaffolding equipment, tubular tent and accessories 7,500 Contractor for notor vehicles – per motor vehicle Contractor of motor vehicles – per motor vehicle	Bookmaker conducting fixed odd betting on horse-races outside racecourse	50,000
Bookmaker conducting fixed odd betting on horse-races through remote communication in respect of each additional place at which the facilities are provided Bookseller and stationery shops 3,500 Bottler of liquor 30,000 Bottler of liquor 500 Bread Seller 500 Breeder of animals (above 20 heads) 4,500 Brewer 50,000 Builder of Coach 25,000 Bush storage of Pesticides and Dangerous Chemicals 15,000 Business and/or Management Consultancy or Professional Service (including medical and para-medical practitioners and opticians) (firm) Business and/or Management Consultancy or Professional Service (including medical and para-medical practitioners and opticians) (Individual) Call Center/Business Process Outsourcing 15,000 Casino 300,000 Caterer/Canteen (employing 10 persons or more) 10,000 Caterer/Canteen (employing less than 10 persons) 300,000 Caterer/Canteen (employing less than 10 persons) 3,000 Cinema Hall/Multiplex (per screen) 7,500 Cleaning contractor 20,000 Coin-operated Amusement Machine (per machine) 5,000 Coin-operated Amusement Machine (per machine) 5,000 Cold Room and Refrigeration Plant for storage and hire only (0 – 46.45 m2) 7,500 Cold Room and Refrigeration Plant for storage and hire only (above 92.90 m2) 10,000 Cold Room and Refrigeration Plant for storage and hire only (above 92.90 m2) 15,000 Cold Room and Refrigeration Plant for storage and hire only (above 92.90 m2) 15,000 Contractor for hire of audio equipment/decorative items 4,500 Contractor for hire of construction plants and equipment 7,500 Contractor for hire of scaffolding equipment, tubular tent and accessories 7,500 Contractor for hire of scaffolding equipment, tubular tent and accessories 7,500 Contractor for motor vehicles – per motor vehicle 2,000 Copper/Tin Smith 1,000	Bookmaker conducting fixed odd betting on horse-races through remote	100,000
communication in respect of each additional place at which the facilities are provided  Bookseller and stationery shops  Bottler of liquor  Bread Seller  Breeder of animals (above 20 heads)  Brewer  50,000  Builder of Coach  Builder of Coach  Builder of Pesticides and Dangerous Chemicals  Business and/or Management Consultancy or Professional Service (including medical and para-medical practitioners and opticians) (firm)  Business and/or Management Consultancy or Professional Service (including medical and para-medical practitioners and opticians) (Individual)  Call Center/Business Process Outsourcing  Casino  Casino  Caterer/Canteen (employing 10 persons or more)  Calterer/Canteen (employing less than 10 persons)  Cleaning contractor  Coin-operated Amusement Machine (per machine)  Cold Room and Refrigeration Plant for storage and hire only (46.46 – 92.90 m2)  Cold Room and Refrigeration Plant for storage and hire only (46.46 – 92.90 m2)  Cold Room and Refrigeration Plant for storage and hire only (above 92.90 m2)  Cold Room and Refrigeration Plant for storage and hire only (above 92.90 m2)  Cold Room and Refrigeration Plant for storage and hire only (above 92.90 m2)  Cold Room and Refrigeration Plant for storage and hire only (above 92.90 m2)  Cold Room and Refrigeration Plant for storage and hire only (above 92.90 m2)  Cold Room and Refrigeration Plant for storage and hire only (above 92.90 m2)  Cold Room and Refrigeration Plant for storage and hire only (above 92.90 m2)  Cold Room and Refrigeration Plant for storage and hire only (above 92.90 m2)  Cold Room and Refrigeration Plant for storage and hire only (above 92.90 m2)  Cold Room and Refrigeration Plant for storage and hire only (above 92.90 m2)  Cold Room and Refrigeration Plant for storage and hire only (above 92.90 m2)  Cold Room and Refrigeration Plant for storage and hire only (above 92.90 m2)  Toolo Room and Refrigeration Plant for storage and hire only (above 92.90 m2)  Cold Room and Refrigeration Plant for storage and hire only (above 92.90 m2)		
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Bookseller and stationery shops Bottler of liquor Bread Seller Soo Bread Seller Soo Brewer Soo,000 Builder of Coach Builder of Coach Builder of Pesticides and Dangerous Chemicals Business and/or Management Consultancy or Professional Service (including 20,000 medical and para-medical practitioners and opticians) (firm) Business and/or Management Consultancy or Professional Service (including medical and para-medical practitioners and opticians) (Individual) Call Center/Business Process Outsourcing 15,000 Casino 300,000 Caterer/Canteen (employing 10 persons or more) 10,000 Caterer/Canteen (employing 10 persons or more) 20,000 Cinema Hall/Multiplex (per screen) 7,500 Cleaning contractor 20,000 Coin-operated Amusement Machine (per machine) 5,000 Cold Room and Refrigeration Plant for storage and hire only (0 – 46.45 m2) 7,500 Cold Room and Refrigeration Plant for storage and hire only (46.46 – 92.90 m2) 10,000 Cold Room and Refrigeration Plant for storage and hire only (above 92.90 m2) 15,000 Collector 2,500 Computer/ICT Related Activities 9,000 Contractor for hire of audio equipment/decorative items 4,500 Contractor for hire of scaffolding equipment, tubular tent and accessories 7,500 Contractor for leasing/renting of machinery and equipment (other than motor vehicles) Contractor of motor vehicles – per motor vehicle 2,000 Copper/Tin Smith 1,000	·	
Bottler of liquor  Bread Seller  Breeder of animals (above 20 heads)  Breewer  50,000  Build Storage of Pesticides and Dangerous Chemicals  Business and/or Management Consultancy or Professional Service (including medical and para-medical practitioners and opticians) (firm)  Business and/or Management Consultancy or Professional Service (including medical and para-medical practitioners and opticians) (Individual)  Call Center/Business Process Outsourcing  Casino  Caterer/Canteen (employing 10 persons or more)  Calerer/Canteen (employing less than 10 persons)  Cinema Hall/Multiplex (per screen)  Cleaning contractor  Coin-operated Amusement Machine (per machine)  Cold Room and Refrigeration Plant for storage and hire only (46.46 – 92.90 m2)  Cold Room and Refrigeration Plant for storage and hire only (above 92.90 m2)  Collector  Contractor for hire of audio equipment/decorative items  Contractor for hire of scaffolding equipment, tubular tent and accessories  Contractor for leasing/renting of machinery and equipment (other than motor vehicles)  Contractor of motor vehicles – per motor vehicle  Copper/Tin Smith  30,000  25,000  4,500  4,500  4,500  30,000  300,000  3		
Bread Seller 500 Breeder of animals (above 20 heads) 4,500 Brewer 50,000 Builder of Coach 25,000 Builder of Coach 25,000 Business and/or Management Consultancy or Professional Service (including 20,000 medical and para-medical practitioners and opticians) (firm) Business and/or Management Consultancy or Professional Service (including 7,000 medical and para-medical practitioners and opticians) (Individual)  Call Center/Business Process Outsourcing 15,000 Casino 300,000 Caterer/Canteen (employing 10 persons or more) 10,000 Caterer/Canteen (employing less than 10 persons) 3,000 Cinema Hall/Multiplex (per screen) 7,500 Cleaning contractor 20,000 Cold Room and Refrigeration Plant for storage and hire only (46.46 – 92.90 m2) 10,000 Cold Room and Refrigeration Plant for storage and hire only (above 92.90 m2) 15,000 Collector 2,500 Computer/ICT Related Activities 9,000 Contractor for hire of audio equipment/decorative items 4,500 Contractor for hire of scaffolding equipment, tubular tent and accessories 7,500 Contractor for hire of scaffolding equipment, tubular tent and accessories 7,500 Contractor for leasing/renting of machinery and equipment (other than motor vehicles) Contractor of motor vehicles – per motor vehicle 2,000 Copper/Tin Smith 1,000	• •	
Breeder of animals (above 20 heads)  Brewer  50,000  Builder of Coach  25,000  Bulk Storage of Pesticides and Dangerous Chemicals  Business and/or Management Consultancy or Professional Service (including and para-medical practitioners and opticians) (firm)  Business and/or Management Consultancy or Professional Service (including and para-medical practitioners and opticians) (Individual)  Call Center/Business Process Outsourcing  Casino  Casino  Caterer/Canteen (employing 10 persons or more)  Caterer/Canteen (employing less than 10 persons)  Cinema Hall/Multiplex (per screen)  Colaning contractor  Coin-operated Amusement Machine (per machine)  Cold Room and Refrigeration Plant for storage and hire only (0 – 46.45 m2)  Cold Room and Refrigeration Plant for storage and hire only (46.46 – 92.90 m2)  Cold Room and Refrigeration Plant for storage and hire only (above 92.90 m2)  Cold Room and Refrigeration Plant for storage and hire only (above 92.90 m2)  Cold Room and Refrigeration Plant for storage and hire only (above 92.90 m2)  Cold Room and Refrigeration Plant for storage and hire only (above 92.90 m2)  Cold Room and Refrigeration Plant for storage and hire only (above 92.90 m2)  Cold Room and Refrigeration Plant for storage and hire only (above 92.90 m2)  Cold Room and Refrigeration Plant for storage and hire only (above 92.90 m2)  Cold Room and Refrigeration Plant for storage and hire only (above 92.90 m2)  Cold Room and Refrigeration Plant for storage and hire only (above 92.90 m2)  Tooloutector for hire of audio equipment/decorative items  Contractor for hire of scaffolding equipment, tubular tent and accessories  7,500  Contractor for hire of scaffolding equipment, tubular tent and accessories  7,500  Contractor for hire of scaffolding equipment, tubular tent and accessories  Contractor of motor vehicles – per motor vehicle  Contractor of motor vehicles – per motor vehicle	•	<u> </u>
Brewer 50,000 Builder of Coach 25,000 Bulk Storage of Pesticides and Dangerous Chemicals 15,000 Business and/or Management Consultancy or Professional Service (including 20,000 medical and para-medical practitioners and opticians) (firm) Business and/or Management Consultancy or Professional Service (including 7,000 medical and para-medical practitioners and opticians) (Individual)  Call Center/Business Process Outsourcing 15,000 Casino 300,000 Caterer/Canteen (employing 10 persons or more) 10,000 Caterer/Canteen (employing less than 10 persons) 3,000 Cinema Hall/Multiplex (per screen) 7,500 Cleaning contractor 20,000 Coin-operated Amusement Machine (per machine) 5,000 Cold Room and Refrigeration Plant for storage and hire only (0 – 46.45 m2) 7,500 Cold Room and Refrigeration Plant for storage and hire only (46.46 – 92.90 m2) 10,000 Cold Room and Refrigeration Plant for storage and hire only (above 92.90 m2) 15,000 Collector 2,500 Computer/ICT Related Activities 9,000 Contractor for hire of audio equipment/decorative items 4,500 Contractor for hire of scaffolding equipment, tubular tent and accessories 7,500 Contractor for hire of scaffolding equipment, tubular tent and accessories 7,500 Contractor for leasing/renting of machinery and equipment (other than motor vehicles) Contractor of motor vehicles – per motor vehicle 2,000 Copper/Tin Smith 1,000		
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Business and/or Management Consultancy or Professional Service (including medical and para-medical practitioners and opticians) (Individual)  Call Center/Business Process Outsourcing 15,000 Casino 300,000 Caterer/Canteen (employing 10 persons or more) 10,000 Caterer/Canteen (employing less than 10 persons) 3,000 Cinema Hall/Multiplex (per screen) 7,500 Cleaning contractor 20,000 Coin-operated Amusement Machine (per machine) 5,000 Cold Room and Refrigeration Plant for storage and hire only (0 – 46.45 m2) 7,500 Cold Room and Refrigeration Plant for storage and hire only (46.46 – 92.90 m2) 10,000 Cold Room and Refrigeration Plant for storage and hire only (above 92.90 m2) 15,000 Collector 2,500 Computer/ICT Related Activities 9,000 Contractor for hire of audio equipment/decorative items 4,500 Contractor for hire of scaffolding equipment, tubular tent and accessories 7,500 Contractor for leasing/renting of machinery and equipment (other than motor vehicles) Contractor of motor vehicles – per motor vehicle 2,000 Copper/Tin Smith 1,000	Business and/or Management Consultancy or Professional Service (including	20,000
medical and para-medical practitioners and opticians) (Individual)  Call Center/Business Process Outsourcing 15,000  Casino 300,000  Caterer/Canteen (employing 10 persons or more) 10,000  Caterer/Canteen (employing less than 10 persons) 3,000  Cinema Hall/Multiplex (per screen) 7,500  Cleaning contractor 20,000  Coin-operated Amusement Machine (per machine) 5,000  Cold Room and Refrigeration Plant for storage and hire only (0 – 46.45 m2) 7,500  Cold Room and Refrigeration Plant for storage and hire only (46.46 – 92.90 m2) 10,000  Cold Room and Refrigeration Plant for storage and hire only (above 92.90 m2) 15,000  Collector 2,500  Computer/ICT Related Activities 9,000  Contractor for hire of audio equipment/decorative items 4,500  Contractor for hire of scaffolding equipment, tubular tent and accessories 7,500  Contractor for leasing/renting of machinery and equipment (other than motor 15,000  vehicles)  Contractor of motor vehicles – per motor vehicle 2,000  Copper/Tin Smith 1,000	medical and para-medical practitioners and opticians) (firm)	
Call Center/Business Process Outsourcing  Casino  Caterer/Canteen (employing 10 persons or more)  Caterer/Canteen (employing less than 10 persons)  Cinema Hall/Multiplex (per screen)  Cieaning contractor  Coin-operated Amusement Machine (per machine)  Cold Room and Refrigeration Plant for storage and hire only (0 – 46.45 m2)  Cold Room and Refrigeration Plant for storage and hire only (46.46 – 92.90 m2)  Cold Room and Refrigeration Plant for storage and hire only (above 92.90 m2)  Cold Room and Refrigeration Plant for storage and hire only (above 92.90 m2)  Collector  Computer/ICT Related Activities  9,000  Contractor for hire of audio equipment/decorative items  4,500  Contractor for hire of scaffolding equipment, tubular tent and accessories  7,500  Contractor for leasing/renting of machinery and equipment (other than motor vehicles)  Contractor of motor vehicles – per motor vehicle  2,000  Copper/Tin Smith	Business and/or Management Consultancy or Professional Service (including	7,000
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Caterer/Canteen (employing less than 10 persons)3,000Cinema Hall/Multiplex (per screen)7,500Cleaning contractor20,000Coin-operated Amusement Machine (per machine)5,000Cold Room and Refrigeration Plant for storage and hire only (0 – 46.45 m2)7,500Cold Room and Refrigeration Plant for storage and hire only (46.46 – 92.90 m2)10,000Cold Room and Refrigeration Plant for storage and hire only (above 92.90 m2)15,000Collector2,500Computer/ICT Related Activities9,000Contractor for hire of audio equipment/decorative items4,500Contractor for hire of construction plants and equipment7,500Contractor for hire of scaffolding equipment, tubular tent and accessories7,500Contractor for leasing/renting of machinery and equipment (other than motor15,000vehicles)2,000Contractor of motor vehicles – per motor vehicle2,000Copper/Tin Smith1,000	Casino	300,000
Cinema Hall/Multiplex (per screen)7,500Cleaning contractor20,000Coin-operated Amusement Machine (per machine)5,000Cold Room and Refrigeration Plant for storage and hire only (0 – 46.45 m2)7,500Cold Room and Refrigeration Plant for storage and hire only (46.46 – 92.90 m2)10,000Cold Room and Refrigeration Plant for storage and hire only (above 92.90 m2)15,000Collector2,500Computer/ICT Related Activities9,000Contractor for hire of audio equipment/decorative items4,500Contractor for hire of construction plants and equipment7,500Contractor for hire of scaffolding equipment, tubular tent and accessories7,500Contractor for leasing/renting of machinery and equipment (other than motor15,000vehicles)2,000Contractor of motor vehicles – per motor vehicle2,000Copper/Tin Smith1,000	Caterer/Canteen (employing 10 persons or more)	10,000
Cleaning contractor  Coin-operated Amusement Machine (per machine)  Cold Room and Refrigeration Plant for storage and hire only (0 – 46.45 m2)  Cold Room and Refrigeration Plant for storage and hire only (46.46 – 92.90 m2)  Cold Room and Refrigeration Plant for storage and hire only (above 92.90 m2)  Cold Room and Refrigeration Plant for storage and hire only (above 92.90 m2)  Collector  Computer/ICT Related Activities  Contractor for hire of audio equipment/decorative items  4,500  Contractor for hire of construction plants and equipment  Contractor for hire of scaffolding equipment, tubular tent and accessories  7,500  Contractor for leasing/renting of machinery and equipment (other than motor vehicles)  Contractor of motor vehicles – per motor vehicle  Copper/Tin Smith	Caterer/Canteen (employing less than 10 persons)	3,000
Coin-operated Amusement Machine (per machine)5,000Cold Room and Refrigeration Plant for storage and hire only (0 – 46.45 m2)7,500Cold Room and Refrigeration Plant for storage and hire only (46.46 – 92.90 m2)10,000Cold Room and Refrigeration Plant for storage and hire only (above 92.90 m2)15,000Collector2,500Computer/ICT Related Activities9,000Contractor for hire of audio equipment/decorative items4,500Contractor for hire of construction plants and equipment7,500Contractor for hire of scaffolding equipment, tubular tent and accessories7,500Contractor for leasing/renting of machinery and equipment (other than motor vehicles)15,000Contractor of motor vehicles – per motor vehicle2,000Copper/Tin Smith1,000	Cinema Hall/Multiplex (per screen)	7,500
Cold Room and Refrigeration Plant for storage and hire only (0 – 46.45 m2)  Cold Room and Refrigeration Plant for storage and hire only (46.46 – 92.90 m2)  Cold Room and Refrigeration Plant for storage and hire only (above 92.90 m2)  Collector  Computer/ICT Related Activities  Contractor for hire of audio equipment/decorative items  Contractor for hire of construction plants and equipment  Contractor for hire of scaffolding equipment, tubular tent and accessories  Contractor for leasing/renting of machinery and equipment (other than motor vehicles)  Contractor of motor vehicles – per motor vehicle  Copper/Tin Smith	Cleaning contractor	20,000
Cold Room and Refrigeration Plant for storage and hire only (46.46 – 92.90 m2)  Cold Room and Refrigeration Plant for storage and hire only (above 92.90 m2)  Collector  Computer/ICT Related Activities  9,000  Contractor for hire of audio equipment/decorative items  Contractor for hire of construction plants and equipment  Contractor for hire of scaffolding equipment, tubular tent and accessories  7,500  Contractor for leasing/renting of machinery and equipment (other than motor vehicles)  Contractor of motor vehicles – per motor vehicle  Copper/Tin Smith	Coin-operated Amusement Machine (per machine)	5,000
Cold Room and Refrigeration Plant for storage and hire only (above 92.90 m2)  Collector  Computer/ICT Related Activities  Contractor for hire of audio equipment/decorative items  Contractor for hire of construction plants and equipment  Contractor for hire of scaffolding equipment, tubular tent and accessories  Contractor for leasing/renting of machinery and equipment (other than motor vehicles)  Contractor of motor vehicles – per motor vehicle  Copper/Tin Smith  1,000	Cold Room and Refrigeration Plant for storage and hire only (0 – 46.45 m2)	7,500
Collector  Computer/ICT Related Activities  Contractor for hire of audio equipment/decorative items  Contractor for hire of construction plants and equipment  Contractor for hire of scaffolding equipment, tubular tent and accessories  Contractor for leasing/renting of machinery and equipment (other than motor vehicles)  Contractor of motor vehicles – per motor vehicle  Copper/Tin Smith  2,500  4,500  7,500  Contractor for leasing/renting of machinery and equipment (other than motor vehicles)  Contractor of motor vehicles – per motor vehicle  1,000	Cold Room and Refrigeration Plant for storage and hire only (46.46 – 92.90 m2)	10,000
Computer/ICT Related Activities9,000Contractor for hire of audio equipment/decorative items4,500Contractor for hire of construction plants and equipment7,500Contractor for hire of scaffolding equipment, tubular tent and accessories7,500Contractor for leasing/renting of machinery and equipment (other than motor vehicles)15,000Contractor of motor vehicles – per motor vehicle2,000Copper/Tin Smith1,000	Cold Room and Refrigeration Plant for storage and hire only (above 92.90 m2)	15,000
Contractor for hire of audio equipment/decorative items 4,500  Contractor for hire of construction plants and equipment 7,500  Contractor for hire of scaffolding equipment, tubular tent and accessories 7,500  Contractor for leasing/renting of machinery and equipment (other than motor 15,000 vehicles)  Contractor of motor vehicles – per motor vehicle 2,000  Copper/Tin Smith 1,000	Collector	2,500
Contractor for hire of construction plants and equipment 7,500  Contractor for hire of scaffolding equipment, tubular tent and accessories 7,500  Contractor for leasing/renting of machinery and equipment (other than motor vehicles)  Contractor of motor vehicles – per motor vehicle 2,000  Copper/Tin Smith 1,000	Computer/ICT Related Activities	9,000
Contractor for hire of scaffolding equipment, tubular tent and accessories 7,500  Contractor for leasing/renting of machinery and equipment (other than motor 15,000 vehicles)  Contractor of motor vehicles – per motor vehicle 2,000  Copper/Tin Smith 1,000	Contractor for hire of audio equipment/decorative items	4,500
Contractor for hire of scaffolding equipment, tubular tent and accessories 7,500  Contractor for leasing/renting of machinery and equipment (other than motor 15,000 vehicles)  Contractor of motor vehicles – per motor vehicle 2,000  Copper/Tin Smith 1,000	Contractor for hire of construction plants and equipment	7,500
vehicles)2,000Contractor of motor vehicles – per motor vehicle2,000Copper/Tin Smith1,000	Contractor for hire of scaffolding equipment, tubular tent and accessories	
Contractor of motor vehicles – per motor vehicle2,000Copper/Tin Smith1,000	Contractor for leasing/renting of machinery and equipment (other than motor	15,000
Contractor of motor vehicles – per motor vehicle2,000Copper/Tin Smith1,000	vehicles)	
• • • • • • • • • • • • • • • • • • • •		2,000
Cybercafé 2,500	Copper/Tin Smith	1,000
	Cybercafé	2,500

Day Care Centre/kindergarten	3,000
Dealer in autocycles, motor cycles and accessories	6,000
Dealer in bicycles and bicycles accessories	3,000
Dealer in commercial and industrial equipment and accessories	9,000
Dealer in electric and electronic appliances and accessories thereof	8,000
Dealer in firearms, ammunitions and accessories	50,000
Dealer in fishing accessories and other marine equipment	5,000
Dealer in liquor and alcoholic products (wholesale)	30,000
Dealer in motor vehicles and spare parts	40,000
Dealer in motor vehicles spare parts and tyres	10,000
Dealer in pesticides, herbicides, fertilizer and other listed chemical products	5,000
Dealer in ready made goods	3,500
Dealer in solar water heater	7,500
Dental mechanic	4,500
Distiller/Bottler	25,000
Distributor of general merchandise	3,500
Distributor/Dealer of manufactured tobacco	25,000
Dock/Wharf owner and/or agent	20,000
Driving School	6,000
Duty Free Outlet	25,000
Engraver, including 'tombaliste'	500
Establishment for bulk processing, storage and handling of petroleum,	50,000
petroleum products, liquid gas, coal and petrol chemical products	
Establishment for recording/sale/hire of audio, video cassette, compact discs	5,000
and other recording/storage devices	20.000
Establishment for the manufacture of paints and other allied products	30,000
Exhibition Centre with the right to sell articles exhibited therein by retail	7,500
Filling Station	12,000
Film making studio	5,000
Financing and Lending Agency	70,000
Firm of Builders and/or Contractors	25,000
Florist	2,000
Food processing industry (employing 10 persons or more)	20,000
Food processing industry (employing less than 10 persons)	7,500
Formulation and Packing of Pesticides, Herbicides, Fertilizer and other listed	6,000
chemical products	
Foundry, smelting plant or metallurgical workshop and galvanizing and	10,000
electroplating activities Gaming House "A"	40,000
Carring Flouse A	1 40,000

Gaming House "B"	30,000
Gaming machine (per machine)	6,000
Gas Seller (Retailer)	500
Gas Seller (Wholesaler)	8,000
General Retailer – Foodstuff and Non Foodstuff	2,200
Guesthouse (per room)	
Hardware shop having the right to sell cement and iron and steel bars	10,000
Hardware shop not having the right to sell cement and iron and steel bars	7,500
Health club, sports centre and/or wellness centre (including gym and spa)	2,500
Horse racing organiser	250,000
Hotel (per room)	_
Hypermarket	50,000
Importer/Manufacturer/Seller of Gold and Silver wares and other precious	6,000
metals and/or stones	
Industry not classified elsewhere in this Part (employing 10 persons or more)	10,000
Industry not classified elsewhere in this Part (employing less than 10 persons)	4,500
Job Contractor (Grade A or B)	30,000
Job Contractor (Grade C or D or E)	20,000
Job Contractor (Other than Grade A, B, C, D or E)	5,000
Land Promoter and Property Developer	40,000
Launderer and Dry Cleaner	15,000
Launderette	3,000
Libraries and archives activities	3,000
Local pool promoter	20,000
Maker/Seller of clocks and watches	700
Manufacturer /Distiller/Bottler of non alcoholic drinks	15,000
Manufacturer and/or Seller of handicraft products (employing I0 persons or	6,000
more)	
Manufacturer and/or Seller of handicraft products (employing less than 10	1,000
persons) Manufacturer of alcoholic products	40,000
Manufacturer of candles (employing 10 persons or more)	10,000
Manufacturer of candles (employing 10 persons)	1,000
Manufacturer of food items (self employed)	500
` ' ' '	
Manufacturer of footwear (employing loss than 10 persons)	8,000
Manufacturer of footwear (employing less than 10 persons)	5,000
Manufacturer of furniture and cabinet (employing 10 persons or more)	9,000
Many factories of formations and achinet (application less than 10 pages)	1 500
Manufacturer of furniture and cabinet (employing less than 10 persons)	1,500 30,000

Manufacturer of island wine, made-wine, admixed wine, fruit wine, fortified	30,000
island wine, fortified fruit wine, vinegar	
Manufacturer of mattresses	10,000
Manufacturer of salt	5,000
Manufacturer of soap and detergents	10,000
Manufacturer of spirit cooler	10,000
Manufacturer of toilet requisites	7,000
Manufacturer of wax blends and liquid polish	7,000
Manufacturer of wine, fortified wine and vinegar	7,500
Matrimonial Agency	4,500
Medical Clinic	40,000
Medical Laboratory (including outlets)	5,000
Merchant/Wholesale dealer	10,000
Mirror Manufacturer	8,000
Modeling Agency	3,000
Money changer and/or lender	25,000
Multi-purpose hall, including wedding hall	9,000
Museum/Art Gallery	3,000
Nightclub	_
Oil manufacturing and/or related processing activities	30,000
Operating aquarium displaying fish or marine animals for public viewing	_
Operating rental agency for bus, including minibus	_
Operating rental agency for car	_
Operating travel agency	_
Operation of landfills	100,000
Operator of dart games (per board)	25,000
Operator of Mauritius National Lottery	100,000
Organiser of other lotteries	10,000
Organiser of trade/commercial fair	30,000
Owner of bus for public transport (per bus)	800
Owner of fishing business including banian	2,000
Owner of goods vehicle (Carrier's 'B') (per vehicle)	800
Owner of towing services (per vehicle)	5,000
Packing enterprise of foodstuff and/or non foodstuff	2,000
Paid parking spaces for motor vehicles (per slot)	1,500
Panel beating and/or paint workshop	2,000
Pastry shop/manufacturer	2,000
Pest control service provider	2,000
Petroleum refinery	5,000
Photographer/Cameramen/Photo Studio	2,000
Plant Nursery	1,000
Poultry pen - 25 to 500 birds	3,000

Poultry pen - 501 to 5000 birds	15,000
Poultry pen - above 5000 birds	25,000
Power plant	75,000
Printing industry (employing 10 persons or more)	4,500
Printing industry (employing less than 10 persons)	2,500
Private Club	4,000
Private enterprise offering courier service	5,000
Private Radio/Television broadcasting	12,000
Private security service provider	15,000
Pub	
Pulp and paper manufacturer	9,000
Recycling plant enterprise	7,000
Registered office of company	6,000
Repair/Assembly for repair of bicycles and motorcycles	1,000
Residential Care Homes	8,000
Restaurant (excluding liquor and other alcoholic beverages) with entertainment	_
Restaurant (excluding liquor and other alcoholic beverages) without	_
entertainment	
Restaurant (including liquor and other alcoholic beverages) with entertainment	-
Restaurant (including liquor and other alcoholic beverages) without	_
entertainment	
Retail Pharmacy	7,000
Retailer of beer and alcoholic beverages	5,000
Retailer of liquor and alcoholic products - Casino or Gaming House	10,000
Retailer of liquor and alcoholic products - Hotel and Guest House	-
Retailer of liquor and alcoholic products - off	5,000
Retailer of liquor and alcoholic products - on and off	8,000
Retailer of liquor and alcoholic products - Private Club	_
Retailer of liquor and alcoholic products - Restaurant	_
Retailer of liquor and alcoholic products -Night club	_
Rock/Stone/Coral/Sand quarry	75,000
Sawmill	5,000
Scavenging contractor	40,000
School Bus Operator (per vehicle)	800
Screen printing/serigraphie	1,200
Seller of food stuff and non food stuff (mobile), except on public beaches	800
Seller of fruits/vegetables	500
Seller of milk/milk products	300
Seller of poultry, meat, fish and allied products	2,000
Seller of traditional medicines/Ayurvedic products	500

Ship chander - Liquor and alcoholic products	10,000
Shoe mender	200
Showroom	6,000
Skating/Karting centre	4,000
Store and warehouse (between 50-100m2)	10,000
Store and warehouse (less than 50m2)	4,000
Store and warehouse (more than 100m2)	25,000
Sugar factory or refinery	100,000
Supermarket	25,000
Sweepstake organiser	10,000
Table d'hote	-
Tailor (employing 10 persons or more)	4,000
Tailor (employing less than 10 persons)	500
Tannery and leather finishing establishment	18,000
Taxi/Carrier A (per Taxi)	500
Telecommunications and related activities	100,000
Textile industry with or without spinning, weaving, washing, knitting, bleaching,	7,000
dyeing and printing (employing less than 50 persons)	
Textile industry with or without spinning, weaving, washing, knitting, bleaching,	30,000
dyeing and printing (employing more than 150 persons)	
Textile industry, with or without spinning, weaving, washing, knitting, bleaching,	15,000
dyeing and printing (employing 50 to 150 persons)	
Timber dealer, processing and storage	7,000
Totalisator operator at the racecourse	1,500,000
Totalisator operator conducting bets through remote communication (in respect	50,000
of each place of business)	
Totalisator operator conducting foreign race inter-racecourse totalisator betting	50,000
Totalisator operator conducting local race inter-totalisator betting	50,000
Totalisator operator outside the racecourse (in respect of each place of	50,000
business)	
Totalisator operator per terminal	10,000
Tour operator service	_
Tourist Residence (per room)	-
Undertaker	1,000
Upholsterer	1,500
Victualler	2,500
Washing of vehicles	2,500
Wholesale Pharmacy	15,000
Wild game farming/stalking	45,000

Workshop for repair of chemical appliances, refrigerators and other electrical,	2,000
mechanical appliances	
Workshop for repair/assembly of computers and other electronic and electrical	2,000
appliances	
Workshop for vulcanization, retreading and repair of tyres and wheel balancing	3,000
Workshop not elsewhere classified	2,000
X-Ray and Scan Centre	12,000