## Municipal Council of Curepipe (Fees for Classified Trades) Regulations 2014

GN No. 132 of 2014

Repealed by [GN No. 53 of 2015]

Government Gazette of Mauritius No. 59 of 28 June 2014

THE LOCAL GOVERNMENT ACT 2011

Regulations made by the Municipal Council of Curepipe under Sections 122, 158 and 163 of the Local Government Act 2011

1. These regulations may be cited as the Municipal Council of Curepipe (Fees for Classified Trades) Regulations 2014.
2. The fees specified in the second column of the schedule shall be levied in respect of the corresponding classified trades in the first column of the schedule.
3. Any fees, dues or other charges payable in respect of any classified trade specified in Part A, under these regulations in respect of any financial year, shall be due on $1^{\text {st }}$ January of that year and shall be paid by the person
(a) within 15 days after the start of the classified trade; and
(b) thereafter in respect of every subsequent financial year in 2 equal installments, the first one on or before $31^{\text {st }}$ January and the second one on or before $31^{\text {st }}$ July next issuing.
4. A surcharge of 50 percent shall be levied on any amount not paid within the period specified in regulation 3.
5. Where a person starts carrying a classified trade on or after the $1^{\text {stt }} J$ uly of a financial year, he shall pay 50 percent of the prescribed fee for that financial year.
6. No prosecution in respect of a person's failure to pay the fees, dues and charges, under the schedule to these regulations shall be instituted before 31 days, after the expiry period of the trade fees, dues and charges.
7. Payment of fees for Classified Trades listed in part $B$ and $C$ shall be payable as per the schedule to these regulations.
8. Any person who contravenes these regulations shall commit an offence and shall on conviction, be liable to a fine not exceeding Rs 25,000.
9. (1) The Municipal Council of Curepipe (Licences and Fees) Regulations 1992 (GN 200 of 1992) is revoked.
(2) The Municipal Council of Curepipe (Fees, Dues and Charges) Regulations 1993 (GN 118 of 1993) is revoked
(3) The Municipal Council of Curepipe (Fees, Dues and Charges) Regulations 1995 (GN 119 of 1994) is revoked.
(4) The Municipal Council of Curepipe (Payment of Fees, Dues and Charges) Regulations 1995 (GN 77 of 1995) is revoked.
(5) The Municipal Council of Curepipe (Payment of Fees, Dues and Charges) Regulations 1997 (GN 213 of 1997) is revoked.
(6) The Municipal Council of Curepipe (Fees for Classified Trades) Regulations 2006 (GN 168 of 2006) is revoked
(7) The Municipal Council of Curepipe (Fees for Classified Trades) Regulations 2013, (Government Notice No 316 of 2013), is revoked.
10. These regulations shall be deemed to have come into effect on 01 January 2014.

Made by the Municipal Council of Curepipe on the $12^{\text {th }}$ June 2014.

## SCHEDULE

## (Regulation 2)

## CLASSIFIED TRADES



| 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 activities employing 10 persons or more | 50,000 |
| Block/Slab/Tiles/Ceramic making, Stone/Coral crushing and other related activities employing less than 10 persons | 4,500 |
| 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 each additional place at which the facilities are provided) | 50,000 |
| Bookmaker conducting fixed odd betting on football matches played outside | 50,000 |
| Mauritius <br> Bookmaker conducting fixed odd betting on football matches played outside | 50,000 |
| Mauritius (for each additional place at which the facilities are provided) |  |
| Bookmaker conducting fixed odd betting on horse-races at the racecourse | 150,000 |
| Bookmaker conducting fixed odd betting on horse-races outside racecourse | 50,000 |
| Bookmaker conducting fixed odd betting on horse-races through remote communication | 100,000 |
| Bookmaker conducting fixed odd betting on horse-races through remote communication in respect of each additional place at which the facilities are provided | 50,000 |
| Bookseller and stationery shops | 3,500 |
| Bottler of liquor | 30,000 |
| Bread Seller | 500 |
| Breeder of animals (above 20 heads) | 4,500 |
| 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 medical and para-medical practitioners and optician) (firm) | 20,000 |
| Business and/or Management Consultancy or Professional Service (including medical and para-medical practitioners and optician) (Individual) | 7,000 |
| 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 ( $0-46.45 \mathrm{~m} 2$ ) | 7,500 |
| Cold Room and Refrigeration Plant for storage and hire only (46.46-92.90 | 10,000 |
| m2) <br> Cold Room and Refrigeration Plant for storage and hire only (above 92.90 | 15,000 |
| $\mathrm{m} 2)$ |  |
| Collector | 2,500 |
| Computer/ICT Related Activities | 9,000 |
| 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 vehicles) | 15,000 |


| Contractor of motor vehicles - per motor vehicle | 2,000 |
| :---: | :---: |
|  | 1,000 |
| Copper/Tin Smith |  |
| Cybercafé | 2,500 |
|  | 3,000 |
| Day Care Centre/kindergarten |  |
| Dealer in autocycles, motor cycles and accessories | 6,000 |
| Dealer in bicycles and bicycles accessories | 3,000 |
| and bicycles accessories |  |
| Dealer in commercial and industrial equipment and access | 9,000 |
|  | 8,000 |
| Dealer in electric and electronic appliances and accessories thereof |  |
| 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 agent6,000Driving School
Duty Free Outlet ..... 25,000
500Engraver, including 'tombaliste'
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
Establishment for the manufacture of paints and other allied products ..... 30,000
Exhibition Centre with the right to sell articles exhibited therein by retail
Filling Station
Film making studio ..... 5,000
Financing and Lending Agency ..... 70,000 ..... 25,000
Firm of Builders and/or Contractors
Firm of Builders and/or Contractors
Florist ..... 2,000
Food processing industry (employing 10 persons or more) ..... 20,000

| Food processing industry (employing less than 10 persons) | 7,500 |
| :--- | :--- |

Formulation, Packing and Dealing in Pesticides, Herbicides, Fertilizer and ..... 6,000
other listed chemical products
Foundry, smelting plant or metallurgical workshop and galvanizing and ..... 10,000
electroplating activities
Gaming House "A" ..... 40,000
Gaming House "B"30,000
Gaming machine (per machine) ..... 6,000

| Gas Seller (Retailer) | 500 |
| :---: | :---: |
|  | 8,000 |
| Gas Seller (Wholesaler) 8,00 |  |
| General Retailer - Foodstuff and Non Foodstuff 2,500 |  |
| Guesthouse (per Room) 800 |  |
| Hardware shop having the right to sell cement, iron and steel bars |  |
| Hardware shop not having the right to sell cement, 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 |  |
|  | 1,000 |
| Hotel (per room) |  |
| Hypermarket |  |
| Importer/Manufacturer/Seller of Gold and Silver wares and other precious metals and/or stones | 6,000 |
| Industry not classified elsewhere in this Part (employing 10 persons or more) |  |
| Industry not classified elsewhere in this Part (employing less than 10 persons) | 4,500 |
| Job Contractor (Grade C or D or E) 20,000 |  |
| Job Contractor (Grade A or B) 30,000 |  |
| Job Contractor (other than Grade A, B, C, D or E) |  |
| 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 | 1,000 |
| Manufacturer /Distiller/Bottler of non alcoholic drinks | 15,000 |
| Manufacturer and/or Seller of handicraft products (employing IO persons or more) | 6,000 |
| Manufacturer and/or Seller of handicraft products (employing less than 10 persons) | 1,000 |
| Manufacturer of alcoholic products | 40,000 |
| Manufacturer of candles (employing 10 persons or more) | 10,000 |
| Manufacturer of candles (employing less than 10 persons) | 1,000 |
| Manufacturer of food items (self employed) | 500 |
| Manufacturer of footwear (employing 10 persons or more) | 8,000 |
| Manufacturer of footwear (employing less than 10 persons) | 5,000 |
| Manufacturer of furniture and cabinet (employing 10 persons or more) | 9,000 |
| Manufacturer of furniture and cabinet (employing less than 10 persons) | 2,500 |
| Manufacturer of island recipe rum | 30,000 |
| Manufacturer of island wine, made-wine, admixed wine, fruit wine, fortified island wine, fortified fruit wine, vinegar | 30,000 |
| 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 | 75,000 |
| 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 | 30,000 |
| Oil manufacturing and/or related processing activities | 30,000 |
| Operating aquarium displaying fish or marine animals for public viewing | 10,000 |
| Operating rental agency for bus, including minibus | 2,500 |
| Operating rental agency for car | 2,500 |
| Operating travel agency | 10,000 |
| 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 | 8,000 |
| 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 | 8,000 |
| Restaurant (excluding liquor and other alcoholic beverages) without entertainment | 5,000 |
| Restaurant (including liquor and other alcoholic beverages) with entertainment | 8,000 |
| Restaurant (including liquor and other alcoholic beverages) without entertainment | 5,000 |
| 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 | 10,000 |
| 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 | 8,000 |
| :---: | :---: |
| Retailer of liquor and alcoholic products - Restaurant | 5,000 |
| Retailer of liquor and alcoholic products -Night club | 10,000 |
| 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 | 800 |
| 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 | 2,000 |
| 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, dyeing and printing (employing less than 50 persons) | 7,000 |
| Textile industry with or without spinning, weaving, washing, knitting, | 30,000 |
| bleaching, dyeing and printing (employing more than 150 persons) Textile industry, with or without spinning, weaving, washing knitting | 15,000 |
| bleaching, dyeing and printing (employing 50 to 150 persons) <br> Timber dealer, processing and storage | 7,000 |
| Totalisator operator at the racecourse | 1,500,000 |
| Totalisator operator conducting bets through remote communication (in respect of each place of business) | 50,000 |
| Totalisator operator conducting foreign race inter-race course 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 business) | 50,000 |
| Totalisator operator per terminal | 10,000 |
| Tour operator service | 8,000 |


| Tourist residence (per room) | 1,000 |
| :--- | :---: |
| Undertaker | 1,500 |
| Upholsterer | 3,000 |
| Victualler | 2,500 |
| Washing of vehicles | 15,000 |
| Wholesale Pharmacy | 45,000 |
| Wild game farming/stalking <br> Werkshop for repair of chemical appliances, refrigerators and other electrical, | 2,000 |
| Workshop for repair/assembly of computers and other electronic and |  |
| electrical appliances |  |
| Workshop for vulcanization, retreading and repair of tyres and wheel | 2,000 |
| balancing | 3,000 |
| Workshop not elsewhere classified | 2,000 |
| X-Ray and Scan Centre | 12,000 |

## PART B

Circus or Fun Fair $\quad 1,500$

Installation of electric motor or engine -
(a) of more than 186.4 W but not more than 1491.4 W ; 250
(b) of more than 1491.4W but not more than 2982.8W; 300
(c) of more than 2982.8W but not more than 3728.5 W ; 500
(d) of more than 3728.5W but not more than 7457W; 900
(e) of more than 7457W but not more than 11,185.5W; 2,000
(f) of more than $11,185.5 \mathrm{~W}$ but not more than $18,642.5 \mathrm{~W}$; 3,000
(g) of more than $18,642.5 \mathrm{~W}$

## Merry-go-round (outside a circus or fun fair) driven by manpower per installation

Merry-go-round (outside a circus or fun fair) power driven, per installation (exclusive of fee for installation of motor) ..... 1,100
Montagnes-russes (outside a circus or fun fair) per installation ..... 1,500
Occasional activities -
(a) organisation of fun fair (per day); ..... 500
(b) organisation of game of darts in fancy fair (per day); ..... 500
(c) organisation of game of darts within the precincts of a race course
(per stand per day); ..... 500
(d) organisation of game of skills (other than darts) in fancy fairs and within theprecincts of a race course (per stand per day); ..... 500
(e) organisation of Public Entertainment Events (per day); ..... 1,000
(f) sale of articles during fairs (per stall per day); ..... 500
(g) sale of articles during festivities and end of year festivities(per stall per day); ..... 500
(h) sale of beer, cider, perry, rhum and other alcoholic beveragesand liquors in fancy fairs and other commercial fairs (per sale point per day) ..... 500
(i) sale of cakes, refreshments, fruit and photographic materials(per day); ..... 500
(j) sale of Christmas trees (per day); ..... 500
(k) sale of liquor (per sale point per day); ..... 500
(I) sale of seasonal fruit (per day); ..... 500
(m) sale of toys, fire crackers and handicraft (per stand per day); ..... 500
(n) trade fair or exhibition (per stand per day); ..... 500
(o) Victualler fancy fair (per day); ..... 500
(p) victualler in fair (per day)

Use of steam boiler, steam going machine or engine driven by steam, petrol diesel oil or gas, in any factory or workshop or for any factory or workshop or for any commercial purposes

## PART C

## Fees (Rs)

Complete obstruction of a street, for private purposes (per day)

Complete obstruction, by any person other than a public undertaker or authority providing services or utilities, of half a street, or less, for any reason (per 6 meters or fraction of 6 metres, per day)

Digging across or along a public road, or undertaking any excavation work on a public road, where the road is to be reinstated by the LocalAuthority -
(a) Reinstatement fee per square metre of tarred road; $\quad 1,500$
(b) Reinstatement fee per square metre of untarred road 500

Display of an advertisement on a flag (per flag) 1,000
Display of an advertisement on a vehicle (per vehicle per advertisement) 500
Display of an advertisement on wooden board, wall, building, tin or any other material or under glass -
(a) of not more than $3 \mathrm{~m}^{2}$ (per $0.1 \mathrm{~m}^{2}$ )
(b) of more than $3 \mathrm{~m}^{2}$ (per additional $0.1 \mathrm{~m}^{2}$ or fraction thereof)

Fixing of posters per copy -
(a) Size - not more than $1 \mathrm{~m}^{2} \quad 10$
(b) Size - more than $1 \mathrm{~m}^{2}$

