### Municipal Council of Curepipe (Fees for Classified Trades) Regulations 2015

GN No. 53 of 2015

## Government Gazette of Mauritius No. 35 of 11 April 2015

#### THE LOCAL GOVERNMENT ACT

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

- 1. These regulations may be cited as the **Municipal Council of Curepipe (Fees for Classified Trades) Regulations 2015**.
- 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 of the Schedule in respect of any financial year, shall' be due on 1 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 January and the second one on or before 31 July next issuing.
- **4.** A surcharge of 50 per cent 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 1 July of a financial year, he shall pay 50 per cent 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 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 Parts B and C of the Schedule shall be payable as specified in the schedule.
- **8.** Any person who contravenes these regulations shall commit an offence and shall, on conviction, be liable to a fine not exceeding 25,000 rupees.
- **9.** The Municipal Council of Curepipe (Fees for Classified Trades) Regulations 2014 are revoked.
- **10.** These regulations shall be deemed to have come into operation on 1 January 2015.

Made by the Municipal Council of Curepipe on 9 January 2015.

### **SCHEDULE**

(Regulation 2)

CLASSIFIED TRADES	FEES (Rs)	
PART A		
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 r	nore 5,000	
Automotive workshop employing less than 10 pe	rsons 3,000	
Bakery	3,000	
Bank (branch)	75,000	
Bank (main office)	150,000	

Cleaning contractor	20,000
Coin-operated amusement machine (per machine)	5,000
Cold room and refrigeration plant for storage and hire	7,500
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only (0 - 46.45 m <sup>2</sup> )	40.000
Cold room and refrigeration plant for storage and hire	10,000
only (46.46 — 92.90 m <sup>2</sup> )	
Cold room and refrigeration plant for storage and hire	15,000
only (above 92.90 m²)	
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	7,500
	7,000
and accessories	
Contractor for leasing/renting of machinery and equipment (other than	15,000
motor vehicles)	
Contractor of motor vehicles — per motor vehicle	2,000
Copper/tinsmith	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	5,000
products	
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 <i>tombaliste</i>	500
Establishment for bulk processing, storage and handling of petroleum,	50,000
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petroleum products, liquid gas, coal and petrol chemical products Establishment for recording/sale/hire of audio, video cassette, compact	5,000
	3,000
discs 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	7,500
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Filling station	12,000
Film making studio	5,000
	70,000
Financing and lending agency Firm of builders and/or contractors	25,000
Florist	25,000
	20,000
Food processing industry (employing 10 persons or more)  Food processing industry (employing less than 10 persons)	7,500
Formulation, packing and dealing in pesticides, herbicides, fertiliser and	6,000
Formulation, packing and dealing in pesticides, herbicides, fertiliser and	0,000
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
Gas seller (wholesaler)	8,000
General retailer — foodstuff and non-foodstuff	2,500
General retailer- foodstuff and non-foodstuff	2,500
Guesthouse (per room)	-
Hardware shop having the right to sell cement, iron and steel bars	10,000
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
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	10,000
` ` ` ` ` ` ` ` ' ` ' ' ' ' ' ' ' ' ' '	10,000
more)	4.500
Industry not classified elsewhere in this Part (employing less than 10	4,500
persons)	
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)	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	1,000
Manufacturer/distiller/bottler of non alcoholic drinks	15,000
Manufacturer and/or seller of handicraft products (employing 10 persons	6,000
or more)	
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persons)  Manufacturer of alcoholic products  Manufacturer of candles (employing 10 persons or more)  Manufacturer of candles (employing 10 persons or more)  Manufacturer of coardles (employing less than 10 persons)  Manufacturer of foot items (self employed)  Manufacturer of footwear (employing 10 persons or more)  Manufacturer of footwear (employing 10 persons or more)  Manufacturer of footwear (employing 10 persons or more)  Manufacturer of furniture and cabinet (employing 10 persons or more)  Manufacturer of furniture and cabinet (employing 10 persons or more)  Manufacturer of furniture and cabinet (employing 10 persons or more)  Manufacturer of siland recipe rum  30,000  Manufacturer of siland recipe rum  30,000  Manufacturer of siland recipe rum  Manufacturer of wax blends and liquid polish  Manufacturer of wax blends and liquid polish  Manufacturer of wax blends and liquid polish  Marimonial agency  Medical Clinic  75,000  Medical Iaboratory, including outlets  Merchant/wholesale dealer  10,000  Merchant/wholesale dealer  10,000  Merchant/wholesale dealer  10,000  Morey changer and/or lender  Multi-purpose hall, including wedding hall  9,000  Museum/art gallery  Nightclub  0 —  Oli manufacturing and/or related processing activities  30,000  Operating rental agency for oar  Operating rental agency for bus, including minibus  —  Operating rental agency for bus, including minibus  Operating rental agency for bus, including	Manufacturer and/or seller of handicraft products (employing less than 10	1,000
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 10 persons or more)         9,000           Manufacturer of furniture and cabinet (employing 10 persons or more)         9,000           Manufacturer of island recipe rum         30,000           Manufacturer of island wine, made-wine, admixed wine, fruit wine, fortified         30,000           Manufacturer of island wine, made-wine, admixed wine, fruit wine, fortified         30,000           Manufacturer of salt         5,000           Manufacturer of salt         5,000           Manufacturer of salt         10,000           Manufacturer of salt         5,000           Manufacturer of salt         10,000           Manufacturer of salt sand liquid polish         7,000           Manufacturer of wax blends and liquid polish         7,000           Manufacturer of wax blends and liquid polish         7,500           Matrimonial agency         4,500           Medical laboratory, including outlets         5,000           Merchant/wholesale dealer         10,000 <t< td=""><td>, ,</td><td></td></t<>	, ,	
Manufacturer of candles (employing less than 10 persons)         1,000           Manufacturer of foot 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 island recipe rum         30,000           Manufacturer of island wine, made-wine, admixed wine, fruit wine, fortified         30,000           Manufacturer of island wine, made-wine, admixed wine, fruit wine, fortified         30,000           Manufacturer of island wine, made-wine, admixed wine, fruit wine, fortified         30,000           Manufacturer of island wine, independent wine, island wine, fortified fruit wine, vinegar         10,000           Manufacturer of salt         5,000           Manufacturer of salt         5,000           Manufacturer of sap and detergents         10,000           Manufacturer of sap and detergents         10,000           Manufacturer of sap and detergents         7,000           Manufacturer of sap and detergents         7,000 </td <td></td> <td>•</td>		•
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 imiture and cabinet (employing less than 10 persons)         2,500           Manufacturer of island drecipe rum         30,000           Manufacturer of island wine, made-wine, admixed wine, fruit wine, fortified island wine, fortified fruit wine, vinegar         30,000           Manufacturer of sland wine, made-wine, admixed wine, fruit wine, fortified fruit wine, fortified fruit wine, vinegar         10,000           Manufacturer of mattresses         10,000           Manufacturer of salt         5,000           Manufacturer of salt         10,000           Manufacturer of spirit cooler         10,000           Manufacturer of spirit cooler         10,000           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 alboratory, including outlets         5,000           Merchant/wholesale dealer         10,000           Money ch		
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 island recipe rum         30,000           Manufacturer of island wine, made-wine, admixed wine, fruit wine, fortified         30,000           Manufacturer of island wine, made-wine, admixed wine, fruit wine, fortified         30,000           island wine, fortified fruit wine, vinegar         10,000           Manufacturer of mattresses         10,000           Manufacturer of sait         5,000           Manufacturer of spirit cooler         10,000           Manufacturer of spirit cooler         10,000           Manufacturer of spirit cooler         10,000           Manufacturer of wine, fortified wine and vinegar         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           Money changer and/or lender         25,000           Modeling agency         3,000           Money changer and/or lender         <		·
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         30,000           island wine, fortified fruit wine, vinegar         40,000           Manufacturer of salt         5,000           Manufacturer of salt         5,000           Manufacturer of soap and detergents         10,000           Manufacturer of spirit cooler         10,000           Manufacturer of spirit cooler         10,000           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           Modeling agency         3,000           Moley changer and/or lender         25,000           Multi-purpose		500
Manufacturer of furniture and cabinet (employing 10 persons or more)         9,000           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 saland wine, made-wine, admixed wine, fruit wine, fortified fruit wine, fortified fruit wine, vinegar         10,000           Manufacturer of salat         5,000           Manufacturer of soap and detergents         10,000           Manufacturer of spirit cooler         10,000           Manufacturer of vax 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         —           Oil manufacturing and/or related processing activities         30,000           Operating rental agency for		8,000
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 salt siand wine, incitative of salt siand wine, fortified fruit wine, vinegar         5,000           Manufacturer of salt siand siand detergents         10,000           Manufacturer of soap and detergents         10,000           Manufacturer of soap and detergents         7,000           Manufacturer of wax blends and liquid polish         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 Iaboratory, including outlets         5,000           Merchant/wholesale dealer         10,000           Mirror manufacturer         8,000           Modeling agency         3,000           Moley changer and/or lender         25,000           Multi-purpose hall, including wedding hall         9,000           Multi-purpose hall, including wedding hall         9,000           Multi-purpose hall, including wedding hall         9,000		
Manufacturer of island recipe rum       30,000         Manufacturer of island wine, made-wine, admixed wine, fruit wine, fortified       30,000         island wine, fortified fruit wine, vinegar       10,000         Manufacturer of mattresses       10,000         Manufacturer of soap and detergents       10,000         Manufacturer of spirit cooler       10,000         Manufacturer of toilet requisities       7,000         Manufacturer of wine, fortified wine and liquid polish       7,000         Manufacturer of wine, fortified wine and vinegar       7,500         Matrimonial agency       4,500         Medical Clinic       75,000         Medical Indocratory, 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	Manufacturer of furniture and cabinet (employing 10 persons or more)	9,000
Manufacturer of island wine, made-wine, admixed wine, fruit wine, fortified 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 wine, fortified wine 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  Morey changer and/or lender Multi-purpose hall, including wedding hall 9,000  Museum/art gallery 3,000  Nightclub 0il 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 bus, including minibus — Operating rental agency Operation of landfills 100,000  Operator of dart games (per board) Operator of Mauritius National Lottery 100,000  Organiser of tother lotteries 10,000  Organiser of tother lotteries 10,000  Owner of floshing business, including banian 2,000  Owner of floshing business, floodstuff and/or non foodstuff Paid parking spaces for motor vehicles (per slott) 1,500	Manufacturer of furniture and cabinet (employing less than 10 persons	2,500
island wine, fortified fruit wine, vinegar  Manufacturer of mattresses  Manufacturer of salt  5,000  Manufacturer of soap and detergents  Manufacturer of soap and detergents  Manufacturer of tollet requisites  7,000  Manufacturer of toilet requisites  7,000  Manufacturer of wax blends and liquid polish  7,000  Manufacturer of wine, fortified wine and vinegar  Matrimonial agency  Medical Clinic  75,000  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  Museum/art gallery  Nightclub  —  Oil manufacturing and/or related processing activities  Operating aquarium displaying fish or marine animals for public viewing  —  Operating rental agency for bus, including minibus  —  Operating travel agency  Operation of landfills  100,000  Operator of dart games (per board)  Operator of Mauritius National Lottery  Organiser of other lotteries  Owner of bus for public transport (per bus)  Owner of fishing business, including banian  2,000  Packing enterprise of foodstuff and/or non foodstuff  Paid parking spaces for motor vehicles (per slot)  1,500	Manufacturer of island recipe rum	30,000
Manufacturer of mattresses     10,000       Manufacturer of salt     5,000       Manufacturer of soap and detergents     10,000       Manufacturer of size of soap and detergents     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     30,000       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 travel agency     —       Operating travel agency     —       Operator of lantfills     100,000       Operator of dart games (per board)     25,000       Operator of Mauritius National Lottery     100,000       Organiser of tother lotteries     10,000	Manufacturer of island wine, made-wine, admixed wine, fruit wine, fortified	30,000
Manufacturer of salt     5,000       Manufacturer of sopa 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     —       Operating aquarium displaying fish or marine animals for public viewing     —       Operating rental agency for bus, including minibus     —       Operating rental agency for car     —       Operation of landfills     100,000       Operator of dart games (per board)     25,000       Operator of Mauritius National Lottery     100,000       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'		
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       —         Oil manufacturing and/or related processing activities       30,000         Operating aquarium displaying fish or marine animals for public viewing       —         Operating rental agency for car       —         Operation of landfills       100,000         Operator of dart games (per board)       25,000         Operator of the lotterie		
Manufacturer of spirit cooler     10,000       Manufacturer of toilet requisites     7,000       Manufacturer of wax blends and liquid polish     7,500       Martimonial 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     —       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 ther 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 towing services (per vehicle)<		
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         Modeling agency       3,000         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 travel agency       —         Operating travel agency for car       —         Operation of landfills       100,000         Operator of Audritius National Lottery       100,000         Operator of Mauritius National Lottery       100,000         Organiser of trade/commercial fair       30,000         Owner of bus for public transport (per bus)       800 <t< td=""><td></td><td>·</td></t<>		·
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       —         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       —         Operator of landfills       100,000         Operator of Mauritius National Lottery       100,000         Organiser of other lotteries       10,000         Organiser of trade/commercial fair       30,000         Owner of fishing business, including banian       2,000         Owner of towing services (per vehicle)       5,000		10,000
Manufacturer of wine, fortified wine and vinegar  Matrimonial agency  Medical Clinic  75,000  Medical laboratory, including outlets  5,000  Merchant/wholesale dealer  10,000  Mirror manufacturer  8,000  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  Operating aquarium displaying fish or marine animals for public viewing  Operating rental agency for bus, including minibus  — Operating travel agency  Operator of dart games (per board)  Operator of dart games (per board)  Organiser of other lotteries  10,000  Organiser of trade/commercial fair  Owner of bus for public transport (per bus)  Owner of flowing services (per vehicle)  Packing enterprise of foodstuff and/or non foodstuff  2,000  Packing enterprise of foodstuff and/or non foodstuff  2,000  Paid parking spaces for motor vehicles (per slot)  1,500		7,000
Matrimonial agency4,500Medical Clinic75,000Medical laboratory, including outlets5,000Merchant/wholesale dealer10,000Mirror manufacturer8,000Modeling agency3,000Money changer and/or lender25,000Multi-purpose hall, including wedding hall9,000Museum/art gallery3,000Nightclub—Oil manufacturing and/or related processing activities30,000Operating aquarium displaying fish or marine animals for public viewing—Operating rental agency for bus, including minibus—Operating travel agency—Operation of landfills100,000Operator of dart games (per board)25,000Operator of Mauritius National Lottery100,000Organiser of other lotteries10,000Organiser of trade/commercial fair30,000Owner of bus for public transport (per bus)800Owner of fishing business, including banian2,000Owner of towing services (per vehicle)5,000Packing enterprise of foodstuff and/or non foodstuff2,000Paid parking spaces for motor vehicles (per slot)1,500	Manufacturer of wax blends and liquid polish	
Medical Clinic75,000Medical laboratory, including outlets5,000Merchant/wholesale dealer10,000Mirror manufacturer8,000Modeling agency3,000Money changer and/or lender25,000Multi-purpose hall, including wedding hall9,000Museum/art gallery3,000Nightclub—Oil manufacturing and/or related processing activities30,000Operating aquarium displaying fish or marine animals for public viewing—Operating rental agency for bus, including minibus—Operating travel agency—Operation of landfills100,000Operator of dart games (per board)25,000Operator of Mauritius National Lottery100,000Organiser of other lotteries10,000Organiser of trade/commercial fair30,000Owner of bus for public transport (per bus)800Owner of fishing business, including banian2,000Owner of towing services (per vehicle)5,000Packing enterprise of foodstuff and/or non foodstuff2,000Paid parking spaces for motor vehicles (per slot)1,500	Manufacturer of wine, fortified wine and vinegar	7,500
Medical laboratory, including outlets  Merchant/wholesale dealer  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 travel agency  —  Operating travel agency  Operator of landfills  100,000  Operator of Mauritius National Lottery  Organiser of other lotteries  10,000  Organiser of trade/commercial fair  30,000  Owner of bus for public transport (per bus)  Some of some services (per vehicle)  Packing enterprise of foodstuff and/or non foodstuff  2,000  Packing enterprise of motor vehicles (per slot)  1,500	Matrimonial agency	4,500
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Packing enterprise of foodstuff and/or non foodstuff 2,000 Paid parking spaces for motor vehicles (per slot) 1,500		
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	5,000
	_
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 guarry	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 — 100 m²)	10,000
Store and warehouse (less than 50 m <sup>2</sup> )	4,000
Store and warehouse (more than 100 m²)	25,000
Sugar factory or refinery	100,000
Supermarket	25,000
Sweepstake organiser	10,000
Table d'hote	10,000
	4,000
Tailor (employing loss than 10 persons)	500
Tailor (employing less than 10 persons)	18,000
Tannery and leather finishing establishment	,
Taxi/carrier A (per taxi) Telecommunications and related activities	500 100,000
	·
Textile industry with or without spinning, weaving, washing, knitting,	7,000
bleaching, dyeing and printing (employing less than 50 persons)	
Textile industry with or without spinning, weaving, washing, knitting,	30,000
blooching dyoing and printing (ampleying more than 150 persons)	
bleaching, dyeing and printing (employing more than 150 persons)  Textile industry, with or without spinning, weaving, washing, knitting,	15,000
rextile industry, with or without spirining, weaving, washing, kriitting,	15,000
bleaching, 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	50,000
respect of every place of business)	
Totalisator operator conducting foreign race inter-race	50,000
	30,000
course totalisator betting	
Totalisator operator conducting local race inter-totalisator	50,000
betting	
Totalisator operator outside the racecourse (in respect of	50,000
, i	33,333
each place of business)	
Totalisator operator per terminal	10,000
Tour operator service	_
Tourist residence (per room)	
Undertaker	1,000
Upholsterer	1,500
Victualler	3,000
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, mechanical appliances	2,000

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

# PART B

Circus or fun fair	1, 500
Installation of electric motor or engine —	
(a) of more than 186.4W but not more than 1491.4W;	25
(b) of more than 1491.4W but not more than 2982.8W;	300
(c) of more than 2982.8W but not more than 3728.5W	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 11,185.5W but not more than 1'8,642.5W	3,000
(g) of more than 18,642.5W	7,000
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	1,100
(exclusive of fee for installation of motor)	
Montagnes-russes (outside a circus or fun fair) per installation	1,500
Occasional activities —	.,000
(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	500
(per stand per day);	
(d) organisation of game of skills (other than darts) in fancy fairs and	500
within the precincts of a race course (per stand per day);	
within the precincte of a race scarce (per stand per day),	
(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	500
per day);	500
(h) sale of beer, cider, perry, rhum and other alcoholic beverages and	500
liquors in fancy fairs and other commercial fairs (per sale point per	
day)	
(i) sale of cakes, refreshments, fruit and photographic	500
materials(per day);	
(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)	500
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	4500

# PART C

Complete obstruction of a street, for private purposes (per day)	1000
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)	1,000
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 local authority	
(a) Reinstatement fee per square metre of tarred road;	1,500
(b) Reinstatement fee per square metre of untarred road	500
Display of an advertisement on a flag (per flag)	1000
Display of an advertisement on a vehicle (per vehicle per	500
advertisement)	
Display of an advertisement on wooden board, wall, building, tin or any	
other material or under glass —	
(a) of not more than $3 \text{ m}^2/\text{nor } 0.1 \text{ m}^2$ )	500
(a) of not more than 3 m² (per 0.1 m²)	500
(b) of more than 3 m <sup>2</sup> (per additional 0.1 m <sup>2</sup> or fraction thereof)	50
Fixing of posters per copy —	
(a) Size — not more than one m <sup>2</sup>	10
(b) Size — more than one m <sup>2</sup>	100