

**Municipal Council of Vacoas-Phoenix (Fees for Classified Trades) Regulations
2014**

GN No. 131 of 2014

Government Gazette of Mauritius No. 59 of 28 June 2014

THE LOCAL GOVERNMENT ACT 2011

Regulations made by the Municipal Council of Vacoas-Phoenix

under sections 122, 158, and 163 of the Local Government Act 2011

- 1.** These regulations may be cited as the **Municipal Council of Vacoas-Phoenix (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 specified in the first column of that 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 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 instalments, the first one on or before 31 January and the second one on or before 31 July next ensuing.
- 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 the 1st July, 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 to these regulations shall be instituted before 31 days, after the expiry period of the trade fees, dues, and charges.
7. Any person who contravenes these regulations shall commit an offence and shall on conviction, be liable to a fine not exceeding Rs 25,000.
8. The Municipal Council of Vacoas-Phoenix (Fees for Classified Trades) Regulations 2013, (Government Notice No. 315 of 2013), is repealed.
9. These regulations shall come into operation on 1 January 2014.
- 10.

Made by the Municipal Council of Vacoas-Phoenix on the 11 June 2014.

SCHEDULE
(regulation 2)
CLASSIFIED TRADES
PART A

	Fees (Rs)
1 Agent for Import and Export	6,000
2 Agent in Animals	2,000
3 Agent in Land and/or Building, or Estate Agency	15,000
4 Agent of a foreign pool promoter	20,000
5 Aluminium/metal welding workshop	3,000
6 Aquaculture (for commercial purposes)	7,500
7 Asphalt plant	50,000
8 Assembly of batteries	7,500
9 Assembly of motor vehicles	3,000
10 Assurance or Insurance Agency	18,000
11 Assurance or Insurance Company	75,000
12 Auctioneer keeping auction room	10,000
13 Auctioneer keeping no auction room	4,500
14 Audiotex service provider	7,500
15 Automotive Workshop employing 10 persons or more	5,000
16 Automotive Workshop employing less than 10 persons	3,000
17 Bakery	3,000
18 Bank (Branch)	75,000

19	Bank (Main Office)	150,000
20	Beauty Care Centre	2,000
21	Billiard/Pool/Bowling House or Snooker (per table or alley)	2,500
22	Block/Slab/Tiles/Ceramic making, Stone/Coral crushing and other related activities employing 10 persons or more	50,000
23	Block/Slab/Tiles/Ceramic making, Stone/Coral crushing and other related activities employing less than 10 persons	4,500
24	Bonded Warehouse	30,000
25	Bookmaker conducting fixed odd betting on any other event or contingency	50,000
26	Bookmaker conducting fixed odd betting on any other event or contingency (for each additional place at which the facilities are provided)	50,000
27	Bookmaker conducting fixed odd betting on football matches played outside Mauritius	50,000
28	Bookmaker conducting fixed odd betting on football matches played outside Mauritius (for each additional place at which the facilities are provided)	50,000
29	Bookmaker conducting fixed odd betting on horse-races at the racecourse	150,000
30	Bookmaker conducting fixed odd betting on horse-races outside racecourse	50,000
31	Bookmaker conducting fixed odd betting on horse-races through remote communication	100,000
32	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
33	Bookseller and stationery shops	3,500
34	Bottler of liquor	30,000
35	Bread Seller	500
36	Breeder of animals (above 20 heads)	4,500

37	Brewer	50,000
38	Builder of Coach	25,000
39	Bulk Storage of Pesticides and Dangerous Chemicals	15,000
40	Business and/or Management Consultancy or Professional Service (including medical and para-medical practitioners and opticians) (firm)	20,000
41	Business and/or Management Consultancy or Professional Service (including medical and para-medical practitioners and opticians) (Individual)	7,000
42	Call Center/Business Process Outsourcing	15,000
43	Casino	300,000
44	Caterer/Canteen (employing 10 persons or more)	10,000
45	Caterer/Canteen (employing less than 10 persons)	3,000
46	Cinema Hall/Multiplex (per screen)	7,500
47	Cleaning contractor	20,000
48	Coin-operated Amusement Machine (per machine)	5,000
49	Cold Room and Refrigeration Plant for storage and hire only (0 – 46.45 m ²)	7,500
50	Cold Room and Refrigeration Plant for storage and hire only (46.46 – 92.90 m ²)	10,000
51	Cold Room and Refrigeration Plant for storage and hire only (above 92.90 m ²)	15,000
52	Collector	2,500
53	Computer/ICT Related Activities	9,000
54	Contractor for hire of audio equipment/decorative items	4,500
55	Contractor for hire of construction plants and equipment	7,500
56	Contractor for hire of scaffolding equipment, tubular tent and accessories	7,500
57	Contractor for leasing/renting of machinery and equipment (other than motor vehicles)	15,000
58	Contractor of motor vehicles – per motor vehicle	2,000
59	Copper/Tin Smith	1,000

60	Cybercafé	2,500
61	Day Care Centre/kindergarten	3,000
62	Dealer in autocycles, motor cycles and accessories	6,000
63	Dealer in bicycles and bicycles accessories	3,000
64	Dealer in commercial and industrial equipment and accessories	9,000
65	Dealer in electric and electronic appliances and accessories thereof	8,000
66	Dealer in firearms, ammunitions and accessories	50,000
67	Dealer in fishing accessories and other marine equipment	5,000
68	Dealer in liquor and alcoholic products (wholesale)	30,000
69	Dealer in motor vehicles and spare parts	40,000
70	Dealer in motor vehicles spare parts and tyres	10,000
71	Dealer in pesticides, herbicides, fertilizer and other listed chemical products	5,000
72	Dealer in ready made goods	3,500
73	Dealer in solar water heater	7,500
74	Dental mechanic	4,500
75	Distiller/Bottler	25,000
76	Distributor of general merchandise	3,500
77	Distributor/Dealer of manufactured tobacco	25,000
78	Dock/Wharf owner and/or agent	20,000
79	Driving School	6,000
80	Duty Free Outlet	25,000
81	Engraver, including 'tombaliste'	500
82	Establishment for bulk processing, storage and handling of petroleum, petroleum products, liquid gas, coal and petrol chemical products	50,000
83	Establishment for recording/sale/hire of audio, video cassette, compact discs and other recording/storage devices	5,000

84	Establishment for the manufacture of paints and other allied products	30,000
85	Exhibition Centre with the right to sell articles exhibited therein by retail	7,500
86	Filling Station	12,000
87	Film making studio	5,000
88	Financing and Lending Agency	70,000
89	Firm of Builders and/or Contractors	25,000
90	Florist	2,000
91	Food processing industry (employing 10 persons or more)	20,000
92	Food processing industry (employing less than 10 persons)	7,500
93	Formulation and Packing of Pesticides, Herbicides, Fertilizer and other listed chemical products	6,000
94	Foundry, smelting plant or metallurgical workshop and galvanizing and electroplating activities	10,000
95	Gaming House "A"	40,000
96	Gaming House "B"	30,000
97	Gaming machine (per machine)	6,000
98	Gas Seller (Retailer)	500
99	Gas Seller (Wholesaler)	8,000
100	General Retailer – Foodstuff and Non Foodstuff	2,500
101	Guesthouse (per room)	800
102	Hardware shop having the right to sell cement and iron and steel bars	10,000
103	Hardware shop not having the right to sell cement and iron and steel bars	7,500
104	Health club, sports centre and/or wellness centre (including gym and spa)	2,500
105	Horse racing organiser	250,000
106	Hotel (per room)	1,000

107	Hypermarket	50,000
108	Importer/Manufacturer/Seller of Gold and Silver wares and other precious metals and/or stones	6,000
109	Industry not classified elsewhere in this Part (employing 10 persons or more)	10,000
110	Industry not classified elsewhere in this Part (employing less than 10 persons)	4,500
111	Job Contractor (Grade A or B)	30,000
112	Job Contractor (Grade C or D or E)	20,000
113	Job Contractor (Other than Grade A, B, C, D or E)	5,000
114	Land Promoter and Property Developer	40,000
115	Launderer and Dry Cleaner	15,000
116	Launderette	3,000
117	Libraries and archives activities	3,000
118	Local pool promoter	20,000
119	Maker/Seller of clocks and watches	1,000
120	Manufacturer /Distiller/Bottler of non alcoholic drinks	15,000
121	Manufacturer and/or Seller of handicraft products (employing 10 persons or more)	6,000
122	Manufacturer and/or Seller of handicraft products (employing less than 10 persons)	1,000
123	Manufacturer of alcoholic products	40,000
124	Manufacturer of candles (employing 10 persons or more)	10,000
125	Manufacturer of candles (employing less than 10 persons)	1,000
126	Manufacturer of food items (self employed)	500
127	Manufacturer of footwear (employing 10 persons or more)	8,000
128	Manufacturer of footwear (employing less than 10 persons)	5,000
129	Manufacturer of furniture and cabinet (employing 10 persons or more)	9,000
130	Manufacturer of furniture and cabinet (employing less than 10 persons)	2,500
131	Manufacturer of island recipe rum	30,000

132	Manufacturer of island wine, made-wine, admixed wine, fruit wine, fortified island wine, fortified fruit wine, vinegar	30,000
133	Manufacturer of mattresses	10,000
134	Manufacturer of salt	5,000
135	Manufacturer of soap and detergents	10,000
136	Manufacturer of spirit cooler	10,000
137	Manufacturer of toilet requisites	7,000
138	Manufacturer of wax blends and liquid polish	7,000
139	Manufacturer of wine, fortified wine and vinegar	7,500
140	Matrimonial Agency	4,500
141	Medical Clinic	50,000
142	Medical Laboratory (including outlets)	5,000
143	Merchant/Wholesale dealer	10,000
144	Mirror Manufacturer	8,000
145	Modeling Agency	3,000
146	Money changer and/or lender	25,000
147	Multi-purpose hall, including wedding hall	9,000
148	Museum/Art Gallery	3,000
149	Nightclub	30,000
150	Oil manufacturing and/or related processing activities	30,000
151	Operating aquarium displaying fish or marine animals for public viewing	10,000
152	Operating rental agency for bus, including minibus	2,500
153	Operating rental agency for car	2,500
154	Operating travel agency	10,000
155	Operation of landfills	100,000
156	Operator of dart games (per board)	25,000
157	Operator of Mauritius National Lottery	100,000
158	Organiser of other lotteries	10,000

159	Organiser of trade/commercial fair	30,000
160	Owner of bus for public transport (per bus)	800
161	Owner of fishing business including banian	2,000
162	Owner of goods vehicle (Carrier's 'B') (per vehicle)	800
163	Owner of towing services (per vehicle)	5,000
164	Packing enterprise of foodstuff and/or non foodstuff	2,000
165	Paid parking spaces for motor vehicles (per slot)	1,500
166	Panel beating and/or paint workshop	2,000
167	Pastry shop/manufacturer	2,000
168	Pest control service provider	2,000
169	Petroleum refinery	5,000
170	Photographer/Cameramen/Photo Studio	2,000
171	Plant Nursery	1,000
172	Poultry pen - 25 to 500 birds	3,000
173	Poultry pen - 501 to 5000 birds	15,000
174	Poultry pen - above 5000 birds	25,000
175	Power plant	75,000
176	Printing industry (employing 10 persons or more)	4,500
177	Printing industry (employing less than 10 persons)	2,500
178	Private Club	4,000
179	Private enterprise offering courier service	5,000
180	Private Radio/Television broadcasting	12,000
181	Private security service provider	15,000
182	Pub	8,000
183	Pulp and paper manufacturer	9,000
184	Recycling plant enterprise	

		7,000
185	Registered office of company	6,000
186	Repair/Assembly for repair of bicycles and motorcycles	1,000
187	Residential Care Homes	8,000
188	Restaurant (excluding liquor and other alcoholic beverages) with entertainment	8,000
189	Restaurant (excluding liquor and other alcoholic beverages) without entertainment	5,000
190	Restaurant (including liquor and other alcoholic beverages) with entertainment	8,000
191	Restaurant (including liquor and other alcoholic beverages) without entertainment	5,000
192	Retail Pharmacy	7,000
193	Retailer of beer and alcoholic beverages	5,000
194	Retailer of liquor and alcoholic products - Casino or Gaming House	10,000
195	Retailer of liquor and alcoholic products - Hotel and Guest House	10,000
196	Retailer of liquor and alcoholic products - off	5,000
197	Retailer of liquor and alcoholic products - on and off	8,000
198	Retailer of liquor and alcoholic products - Private Club	8,000
199	Retailer of liquor and alcoholic products - Restaurant	5,000
200	Retailer of liquor and alcoholic products -Night club	10,000
201	Rock/Stone/Coral/Sand quarry	75,000
202	Sawmill	5,000
203	Scavenging contractor	40,000
204	School Bus Operator (per vehicle)	800
205	Screen printing/serigraphie	

		1,200
206	Seller of food stuff and non food stuff (mobile), except on public beaches	800
207	Seller of fruits/vegetables	800
208	Seller of milk/milk products	300
209	Seller of poultry, meat, fish and allied products	2,000
210	Seller of traditional medicines/Ayurvedic products	500
211	Ship chander - Liquor and alcoholic products	10,000
212	Shoe mender	200
213	Showroom	6,000
214	Skating/Karting centre	4,000
215	Store and warehouse (between 50-100m2)	10,000
216	Store and warehouse (less than 50m2)	4,000
217	Store and warehouse (more than 100m2)	25,000
218	Sugar factory or refinery	100,000
219	Supermarket	25,000
220	Sweepstake organiser	10,000
221	Table d'hote	2,000
222	Tailor (employing 10 persons or more)	4,000
223	Tailor (employing less than 10 persons)	500
224	Tannery and leather finishing establishment	18,000
225	Taxi/Carrier A (per Taxi)	500
226	Telecommunications and related activities	100,000
227	Textile industry with or without spinning, weaving, washing, knitting, bleaching, dyeing and printing (employing less than 50 persons)	7,000
228	Textile industry with or without spinning, weaving, washing, knitting, bleaching, dyeing and printing (employing more than 150 persons)	30,000

229	Textile industry, with or without spinning, weaving, washing, knitting, bleaching, dyeing and printing (employing 50 to 150 persons)	15,000
230	Timber dealer, processing and storage	7,000
231	Totalisator operator at the racecourse	1,500,000
232	Totalisator operator conducting bets through remote communication (in respect of each place of business)	50,000
233	Totalisator operator conducting foreign race inter-racecourse totalisator betting	50,000
234	Totalisator operator conducting local race inter-totalisator betting	50,000
235	Totalisator operator outside the racecourse (in respect of each place of business)	50,000
236	Totalisator operator per terminal	10,000
237	Tour operator service	8,000
238	Tourist Residence (per room)	800
239	Undertaker	1,000
240	Upholsterer	1,500
241	Victualler	3,000
242	Washing of vehicles	2,500
243	Wholesale Pharmacy	15,000
244	Wild game farming/stalking	45,000
245	Workshop for repair of chemical appliances, refrigerators and other electrical, mechanical appliances	2,000
246	Workshop for repair/assembly of computers and other electronic and electrical appliances	2,000
247	Workshop for vulcanization, retreading and repair of tyres and wheel balancing	3,000
248	Workshop not elsewhere classified	2,000
249	X-Ray and Scan Centre	12,000

PART B	Fees (Rs)
Circus or fun fair	1,500
Installation of electric motor or engine –	
(a) of more than 186.4W but not more than 1491.4W;	250
(b) of more than 1491.4W but not more than 2982.8W;	300
(c) of more than 2982.8W but not more than 3728.5W;	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 18,642.5W;	3,000
(g) of more than 18,642.5W	7,000
Merry-go-round (outside a circus or fun fair), driven by man-power per installation	550
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 the precincts 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 beverages and 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
(l) 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.	4,500

PART C

	Fees (Rs)
Complete obstruction of a street, for private purposes (per day)	1,000
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 metres 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	500

road

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 m ² (per 0.1 m ²)	500
(b) of more than 3 m ² (per additional 0.1 m ² or fraction thereof)	50
Fixing of posters per copy –	
(a) Size - not more than 1 m ²	10
(b) Size - more than 1 m ²	100