

**SCHEDULE**  
(regulation 2)  
**CLASSIFIED TRADES**  
**PART A**

Fees (Rs)

Agent for Import and Export	10,000
Agent in Animals	2,000
Agent in Land and/or Building, or Estate Agency	20,000
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	5,000
Audiotex service provider	7,500
Automotive Workshop employing 10 persons or more	5,000
Automotive Workshop employing less than 10 persons	3,000
Bakery	3,000
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 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	5,000
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 each additional place at which the facilities are provided)	50,000
Bookmaker conducting fixed odd betting on football matches played outside Mauritius	75,000
Bookmaker conducting fixed odd betting on football matches played outside Mauritius (for each additional place at which the facilities are provided)	50,000
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	40,000
Bread Seller	500
Breeder of animals (above 20 heads)	5,000
Brewer	50,000
Builder of Coach	30,000
Bulk Storage of Pesticides and Dangerous Chemicals	20,000
Business and/or Management Consultancy or Professional Service (including medical and para-medical practitioners and opticians) (firm)	20,000
Business and/or Management Consultancy or Professional Service (including medical and para-medical practitioners and opticians) (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)	7,000
Cold Room and Refrigeration Plant for storage and hire only (0 – 46.45 m <sup>2</sup> )	7,500
Cold Room and Refrigeration Plant for storage and hire only (46.46 – 92.90 m <sup>2</sup> )	10,000
Cold Room and Refrigeration Plant for storage and hire only (above 92.90 m <sup>2</sup> )	15,000
Collector	15,000
Computer/ICT Related Activities	9,000
Contractor for hire of audio equipment/decorative items	5,000
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
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	10,000
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	10,000
Dealer in liquor and alcoholic products (wholesale)	30,000
Dealer in motor vehicles and spare parts	50,000
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	10,000
Dental mechanic	5,000
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	50,000
Engraver, including 'tombaliste'	500
Establishment for bulk processing, storage and handling of petroleum, petroleum products, liquid gas, coal and petrol chemical products	50,000
Establishment for recording/sale/hire of audio, video cassette, compact discs and other recording/storage devices	5,000
Establishment for the manufacture of paints and other allied products	30,000
Exhibition Centre with the right to sell articles exhibited therein by retail	15,000
Filling Station	12,000
Film making studio	5,000
Financing and Lending Agency	75,000
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 chemical products	6,000
Foundry, smelting plant or metallurgical workshop and galvanizing and electroplating activities	10,000
Gaming House "A"	50,000
Gaming House "B"	40,000
Gaming machine (per machine)	6,000
Gas Seller (Retailer)	500
Gas Seller (Wholesaler)	8,000
General Retailer – Foodstuff and Non Foodstuff	2,500
Guesthouse (per room)	800
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)	3,000
Horse racing organiser	250,000
Hotel (per room)	1,000
Hypermarket	75,000
Importer/Manufacturer/Seller of Gold and Silver wares and other precious metals and/or stones	7,000

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)	5,000
Job Contractor (Grade A or B)	50,000
Job Contractor (Grade C or D or E)	35,000
Job Contractor (Other than Grade A, B, C, D or E)	5,000
Land Promoter and Property Developer	100,000
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 or more)	6,000
Manufacturer and/or Seller of handicraft products (employing less than 10 persons)	1,000
Manufacturer of alcoholic products	50,000
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)	10,000
Manufacturer of furniture and cabinet (employing less than 10 persons)	3,000
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 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	15,000
Matrimonial Agency	5,000
Medical Clinic	100,000
Medical Laboratory (including outlets)	5,000
Merchant/Wholesale dealer	10,000
Mirror Manufacturer	10,000
Modeling Agency	5,000
Money changer and/or lender	25,000
Multi-purpose hall, including wedding hall	20,000
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)	1,000
Owner of fishing business including banian	2,000
Owner of goods vehicle (Carrier's 'B') (per vehicle)	1,000
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	40,000
Power plant	75,000
Printing industry (employing 10 persons or more)	5,000
Printing industry (employing less than 10 persons)	3,000
Private Club	10,000
Private enterprise offering courier service	5,000
Private Radio/Television broadcasting	15,000
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	10,000
Retailer of liquor and alcoholic products - Restaurant	10,000
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)	1,000
Screen printing/serigraphie	1,200
Seller of food stuff and non food stuff (mobile), except on public beaches	1,500
Seller of fruits/vegetables	1,000
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	50,000
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, bleaching, dyeing and printing (employing more than 150 persons)	30,000
Textile industry, with or without spinning, weaving, washing, knitting, bleaching, dyeing and printing (employing 50 to 150 persons)	15,000
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-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 business)	50,000
Totalisator operator per terminal	10,000
Tour operator service	8,000
Tourist Residence (per room)	800
Undertaker	1,000
Upholsterer	1,500
Victualler	3,000
Washing of vehicles	5,000
Wholesale Pharmacy	15,000
Wild game farming/stalking	50,000
Workshop for repair of chemical appliances, refrigerators and other electrical, mechanical appliances	2,000
Workshop for repair/assembly of computers and other electronic and electrical appliances	2,000
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

**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	
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 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 m <sup>2</sup> (per 0.1 m <sup>2</sup> )	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 1 m <sup>2</sup>	10
(b) Size - more than 1 m <sup>2</sup>	100