

CLASSIFIED TRADES		
SCHEDULE		
(regulation 2)		
PART A		
Trade code	Trades Description	Fees (Rs)
51107	Agent for Import and Export	6,000
51210	Agent in Animals	2,000
70100	Agent in Land and/or Building, or Estate Agency	15,000
92494	Agent of a foreign pool promoter	20,000
25921	Aluminium/metal welding workshop	3,000
05013	Aquaculture (for commercial purposes)	7,500
43909	Asphalt plant	50,000
31400	Assembly of batteries	7,500
34201	Assembly of motor vehicles	3,000
66040	Assurance or Insurance Agency	18,000
67200	Assurance or Insurance Company	75,000
51103	Auctioneer keeping auction room	10,000
51104	Auctioneer keeping no auction room	4,500
74999	Audiotex service provider	7,500
50200	Automotive Workshop employing 10 persons or more	5,000
50201	Automotive Workshop employing less than 10 persons	3,000
10711	Bakery	2,500
65190	Bank (Branch)	75,000
65191	Bank (Main Office)	150,000
960222	BEAUTICIAN / AESTHETIAN / BRIDAL MAKE-UP ARTIST	2,000
93022	Beauty Care Centre	2,000
92411	Billiard/Pool/Bowling House or Snooker (per table or alley)	2,500
26951	Block/Slab/Tiles/Ceramic making, Stone/Coral crushing and other related activities employing 10 persons or more	50,000
26991	Block/Slab/Tiles/Ceramic making, Stone/Coral crushing and other related activities employing less than 10 persons	4,500
63021	Bonded Warehouse	30,000
920041	Bookmaker conducting fixed odd betting on any other event or contingency	50,000
920042	Bookmaker conducting fixed odd betting on any other event or contingency (for each additional place at which the facilities are provided)	50,000
920051	Bookmaker conducting fixed odd betting on football matches played outside Mauritius	50,000
920052	Bookmaker conducting fixed odd betting on football matches played outside Mauritius (for each additional place at which the facilities are provided)	50,000

92504	Bookmaker conducting fixed odd betting on horse-races at the racecourse	150,000
92502	Bookmaker conducting fixed odd betting on horse-races outside racecourse	50,000
92492	Bookmaker conducting fixed odd betting on horse-races through remote communication	100,000
92490	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
47619	Bookseller and stationery shops	3,500
829201	Bottler of liquor	30,000
52595	Bread Seller	500
01232	Breeder of animals (above 20 heads)	4,500
110101	Brewer	50,000
34203	Builder of Coach	25,000
63020	Bulk Storage of Pesticides and Dangerous Chemicals	15,000
91120	Business and/or Management Consultancy or Professional Service (including medical and para-medical practitioners and opticians) (firm)	20,000
74141	Business and/or Management Consultancy or Professional Service (including medical and para-medical practitioners and opticians) (Individual)	7,000
82200	Call Center/Business Process Outsourcing	15,000
92498	Casino	300,000
562993	CATERER (WITHOUT CANTEEN)	2,000
55208	Caterer/Canteen (employing 10 persons or more)	10,000
55204	Caterer/Canteen (employing less than 10 persons)	3,000
92120	Cinema Hall/Multiplex (per screen)	7,500
81210	Cleaning contractor	20,000
812992	CLEANING SERVICES ( INDIVIDUAL)	2,000
920071	Coin-operated Amusement Machine (per machine)	5,000
63022	Cold Room and Refrigeration Plant for storage and hire only (0 – 46.45 m2)	7,500
63023	Cold Room and Refrigeration Plant for storage and hire only (46.46 – 92.90 m2)	10,000
63024	Cold Room and Refrigeration Plant for storage and hire only (above 92.90 m2)	15,000
920091	Collector	2,500
620902	COMPUTER / ICT RELATED ACTIVITIES ( INDIVIDUAL)	2,000
72900	Computer/ICT Related Activities	9,000
71309	Contractor for hire of audio equipment/decorative items	4,500
71290	Contractor for hire of construction plants and equipment	7,500

71220	Contractor for hire of scaffolding equipment, tubular tent and accessories	7,500
77303	Contractor for leasing/renting of machinery and equipment (other than motor vehicles)	15,000
71111	Contractor of motor vehicles – per motor vehicle	2,000
25991	Copper/Tin Smith	1,000
72400	Cybercafé	2,500
85310	Day Care Centre/kindergarten	3,000
50401	Dealer in autocycles, motor cycles and accessories	6,000
52398	Dealer in bicycles and bicycles accessories	3,000
51500	Dealer in commercial and industrial equipment and accessories	9,000
52330	Dealer in electric and electronic appliances and accessories thereof	8,000
479991	Dealer in firearms, ammunitions and accessories	50,000
465901	Dealer in fishing accessories and other marine equipment	5,000
463001	Dealer in liquor and alcoholic products (wholesale)	30,000
50100	Dealer in motor vehicles and spare parts	40,000
50300	Dealer in motor vehicles spare parts and tyres	10,000
46691	Dealer in pesticides, herbicides, fertilizer and other listed chemical products	5,000
52321	Dealer in ready made goods	3,500
465902	Dealer in solar water heater	7,500
33112	Dental mechanic	4,500
829202	Distiller/Bottler	25,000
51399	Distributor of general merchandise	3,500
463002	Distributor/Dealer of manufactured tobacco	25,000
63010	Dock/Wharf owner and/or agent	20,000
80901	Driving School	6,000
52190	Duty Free Outlet	25,000
26960	Engraver, including 'tombaliste'	500
23200	Establishment for bulk processing, storage and handling of petroleum, petroleum products, liquid gas, coal and petrol chemical products	50,000
22300	Establishment for recording/sale/hire of audio, video cassette, compact discs and other recording/storage devices	5,000
24222	Establishment for the manufacture of paints and other allied products	30,000
52399	Exhibition Centre with the right to sell articles exhibited therein by retail	7,500
50500	Filling Station	12,000
59110	Film making studio	5,000
65921	Financing and Lending Agency	70,000
45201	Firm of Builders and/or Contractors	25,000
52392	Florist	2,000

15499	Food processing industry (employing 10 persons or more)	20,000
15500	Food processing industry (employing less than 10 persons)	7,500
24210	Formulation and Packing of Pesticides, Herbicides, Fertilizer and other listed chemical products	6,000
28910	Foundry, smelting plant or metallurgical workshop and galvanizing and electroplating activities	10,000
92497	Gaming House "A"	40,000
92493	Gaming House "B"	30,000
920072	Gaming machine (per machine)	6,000
52397	Gas Seller (Retailer)	500
51410	Gas Seller (Wholesaler)	8,000
52111	General Retailer – Foodstuff and Non Foodstuff	2,200
52340	Hardware shop having the right to sell cement and iron and steel bars	10,000
52341	Hardware shop not having the right to sell cement and iron and steel bars	7,500
93091	Health club, sports centre and/or wellness centre (including gym and spa)	2,500
920031	Horse racing organiser	250,000
52112	Hypermarket	50,000
52370	Importer/Manufacturer/Seller of Gold and Silver wares and other precious metals and/or stones	6,000
36999	Industry not classified elsewhere in this Part (employing 10 persons or more)	10,000
37000	Industry not classified elsewhere in this Part (employing less than 10 persons)	4,500
45202	Job Contractor (Grade A or B)	30,000
42901	Job Contractor (Grade C or D or E)	20,000
45203	Job Contractor (Other than Grade A, B, C, D or E)	5,000
70200	Land Promoter and Property Developer	40,000
93010	Launderer and Dry Cleaner	15,000
93011	Launderette	3,000
91010	Libraries and archives activities	3,000
920092	Local pool promoter	20,000
52401	Maker/Seller of clocks and watches	700
110412	Manufacturer /Distiller/Bottler of non alcoholic drinks	15,000
329063	MANUFACTURER AND / OR SELLER OF HANDICRAFT PRODUCTS ( INDIVIDUAL)	1,000
52402	Manufacturer and/or Seller of handicraft products (employing 10 persons or more)	6,000
52403	Manufacturer and/or Seller of handicraft products (employing less than 10 persons)	1,000
110102	Manufacturer of alcoholic products	40,000

36998	Manufacturer of candles (employing 10 persons or more)	10,000
329033	MANUFACTURER OF CANDLES ( INDIVIDUAL)	1,000
37002	Manufacturer of candles (employing less than 10 persons)	1,000
15501	Manufacturer of food items (self employed)	500
152093	MANUFACTURER OF FOOTWEAR ( INDIVIDUAL)	1,000
19201	Manufacturer of footwear (employing 10 persons or more)	8,000
19210	Manufacturer of footwear (employing less than 10 persons)	5,000
36101	Manufacturer of furniture and cabinet (employing 10 persons or more)	9,000
36104	Manufacturer of furniture and cabinet (employing less than 10 persons)	1,500
110103	Manufacturer of island recipe rum	30,000
110202	Manufacturer of island wine, made-wine, admixed wine, fruit wine, fortified island wine, fortified fruit wine, vinegar	30,000
36109	Manufacturer of mattresses	10,000
24292	Manufacturer of salt	5,000
24241	Manufacturer of soap and detergents	10,000
110104	Manufacturer of spirit cooler	10,000
24242	Manufacturer of toilet requisites	7,000
24243	Manufacturer of wax blends and liquid polish	7,000
110203	Manufacturer of wine, fortified wine and vinegar	7,500
93090	Matrimonial Agency	4,500
85201	Medical Clinic	40,000
869031	Medical Laboratory (including outlets)	5,000
51900	Merchant/Wholesale dealer	10,000
26100	Mirror Manufacturer	8,000
75001	Modeling Agency	3,000
65920	Money changer and/or lender	25,000
70101	Multi-purpose hall, including wedding hall	9,000
92320	Museum/Art Gallery	3,000
15140	Oil manufacturing and/or related processing activities	30,000
93299	Operating aquarium displaying fish or marine animals for public viewing	10,000
49225	Operating rental agency for bus, including minibus	2,500
77101	Operating rental agency for car	2,500
79110	Operating travel agency	10,000
39000	Operation of landfills	100,000
93111	Operator of dart games (per board)	25,000
920061	Operator of Mauritius National Lottery	100,000
920062	Organiser of other lotteries	10,000
75000	Organiser of trade/commercial fair	30,000
60211	Owner of bus for public transport (per bus)	800

52521	Owner of fishing business including banian	2,000
60232	Owner of goods vehicle (Carrier's 'B') (per vehicle)	800
52212	Owner of towing services (per vehicle)	5,000
829203	PACKING ENTERPRISE OF FOODSTUFF AND / OR NON-FOODSTUFF ( INDIVIDUAL)	1,000
74951	Packing enterprise of foodstuff and/or non foodstuff	2,000
63030	Paid parking spaces for motor vehicles (per slot)	1,500
45204	Panel beating and/or paint workshop	2,000
107122	PASTRY SHOP / MANUFACTURER ( INDIVIDUAL)	500
10712	Pastry shop/manufacturer	2,000
74930	Pest control service provider	2,000
23201	Petroleum refinery	5,000
74940	Photographer/Cameramen/Photo Studio	2,000
01229	Plant Nursery	1,000
014611	Poultry pen - 25 to 500 birds	3,000
014612	Poultry pen - 501 to 5000 birds	15,000
014613	Poultry pen - above 5000 birds	25,000
35100	Power plant	75,000
22210	Printing industry (employing 10 persons or more)	4,500
22211	Printing industry (employing less than 10 persons)	2,500
181193	PRINTING SERVICES ( INDIVIDUAL / HOMEBASED)	1,000
94995	Private Club	4,000
64120	Private enterprise offering courier service	5,000
92130	Private Radio/Television broadcasting	12,000
74920	Private security service provider	15,000
21010	Pulp and paper manufacturer	9,000
37100	Recycling plant enterprise	7,000
75003	Registered office of company	6,000
35920	Repair/Assembly for repair of bicycles and motorcycles	1,000
85320	Residential Care Homes	8,000
47721	Retail Pharmacy	7,000
561013	Retailer of beer and alcoholic beverages	5,000
561014	Retailer of liquor and alcoholic products - Casino or Gaming House	10,000
47220	Retailer of liquor and alcoholic products - off	5,000
561016	Retailer of liquor and alcoholic products - on and off	8,000
14101	Rock/Stone/Coral/Sand quarry	75,000
20100	Sawmill	5,000
38110	Scavenging contractor	40,000
60212	School Bus Operator (per vehicle)	800
17129	Screen printing/serigraphie	1,200

52596	Seller of food stuff and non food stuff (mobile), except on public beaches	800
52523	Seller of fruits/vegetables	500
52599	Seller of milk/milk products	300
52530	Seller of poultry, meat, fish and allied products	2,000
52311	Seller of traditional medicines/Ayurvedic products	500
479992	Ship chander - Liquor and alcoholic products	10,000
19211	Shoe mender	200
75002	Showroom	6,000
92412	Skating/Karting centre	4,000
63027	Store and warehouse (between 50-100m2)	10,000
63025	Store and warehouse (less than 50m2)	4,000
63026	Store and warehouse (more than 100m2)	25,000
15420	Sugar factory or refinery	100,000
52113	Supermarket	25,000
920093	Sweepstake organiser	10,000
141016	TAILOR ( INDIVIDUAL / HOMEBASED)	300
18102	Tailor (employing 10 persons or more)	4,000
18110	Tailor (employing less than 10 persons)	500
19122	Tannery and leather finishing establishment	18,000
60221	Taxi/Carrier A (per Taxi)	500
61909	Telecommunications and related activities	100,000
17291	Textile industry with or without spinning, weaving, washing, knitting, bleaching, dyeing and printing (employing less than 50 persons)	7,000
17292	Textile industry with or without spinning, weaving, washing, knitting, bleaching, dyeing and printing (employing more than 150 persons)	30,000
17290	Textile industry, with or without spinning, weaving, washing, knitting, bleaching, dyeing and printing (employing 50 to 150 persons)	15,000
52351	Timber dealer, processing and storage	7,000
920032	Totalisator operator at the racecourse	1,500,000
920043	Totalisator operator conducting bets through remote communication (in respect of each place of business)	50,000
920094	Totalisator operator conducting foreign race inter-racecourse totalisator betting	50,000
920033	Totalisator operator conducting local race inter-totalisator betting	50,000
920044	Totalisator operator outside the racecourse (in respect of each place of business)	50,000
920095	Totalisator operator per terminal	10,000
20231	Undertaker	1,000
36110	Upholsterer	1,500
310092	UPHOLSTERER ( INDIVIDUAL / HOMEBASED)	1,000
55206	Victualler	2,500
45207	Washing of vehicles	2,500

46491	Wholesale Pharmacy	15,000
01231	Wild game farming/stalking	45,000
331903	WORKSHOP FOR REPAIR / ASSEMBLY OF COMPUTERS AND OTHER ELECTRONIC AND ELECTRICAL APPLIANCES ( INDIVIDUAL)	1,000
95299	Workshop for repair of chemical appliances, refrigerators and other electrical, mechanical appliances	2,000
72500	Workshop for repair/assembly of computers and other electronic and electrical appliances	2,000
50202	Workshop for vulcanization, retreading and repair of tyres and wheel balancing	3,000
52609	Workshop not elsewhere classified	2,000
869032	X-Ray and Scan Centre	12,000

Part B	Fees(Rs)
(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