SCHEDULE CLASSIFIED TRADES

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| PART A | Fees (Rs) |
| 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 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 |  4,500  |
| Bonded Warehouse |  30,000  |
| Bookmaker conducting fixed odd betting on any other event or contingency |  50,000  |

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| 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 |  50,000  |
| 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 |  30,000  |
| Bread Seller |  500  |
| Breeder of animals (above 20 heads) |  4,500  |
| Brewer |  50,000  |
| Builder of Coach |  25,000  |
| Bulk Storage of Pesticides and Dangerous Chemicals |  15,000  |
| Business and/or Management Consultancy or Professional Service (including medical and para-medical practitioners and opticians) (firm) |  20,000  |

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| 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) |  5,000  |
| Cold Room and Refrigeration Plant for storage and hire only (0 – 46.45 m2) |  7,500  |
| Cold Room and Refrigeration Plant for storage and hire only (46.46 – 92.90 m2) |  10,000  |
| Cold Room and Refrigeration Plant for storage and hire only (above 92.90 m2) |  15,000  |
| Collector |  2,500  |
| Computer/ICT Related Activities |  9,000  |
| Contractor for hire of audio equipment/decorative items |  4,500  |
| Contractor for hire of construction plants and equipment |  7,500  |
| Contractor for hire of scaffolding equipment, tubular tent and accessories |  7,500  |
| Contractor for leasing/renting of machinery and equipment (other than motor vehicles) |  15,000  |
| Contractor of motor vehicles – per motor vehicle |  2,000  |
| Copper/Tin Smith |  1,000  |
| Cybercafé |  2,500  |
| Day Care Centre/kindergarten |  3,000  |

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| 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 products |  5,000  |
| Dealer in ready made goods |  3,500  |
| Dealer in solar water heater |  7,500  |
| Dental mechanic |  4,500  |
| Distiller/Bottler |  25,000  |
| Distributor of general merchandise |  3,500  |
| Distributor/Dealer of manufactured tobacco |  25,000  |
| Dock/Wharf owner and/or agent |  20,000  |
| Driving School |  6,000  |
| Duty Free Outlet |  25,000  |
| Engraver, including ‘tombaliste’ |  500  |
| Establishment for bulk processing, storage and handling of petroleum, petroleum products, liquid gas, coal and petrol chemical products |  50,000  |

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| 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 |  7,500  |
| Filling Station |  12,000  |
| Film making studio |  5,000  |
| Financing and Lending Agency |  70,000  |
| 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" |  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  |
| 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) |  2,500  |
| Horse racing organiser |  250,000  |
| Hypermarket |  50,000  |

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| Importer/Manufacturer/Seller of Gold and Silver wares and other precious metals and/or stones |  6,000  |
| Industry not classified elsewhere in this Part (employing 10 persons or more) |  10,000  |
| Industry not classified elsewhere in this Part (employing less than 10 persons) |  4,500  |
| Job Contractor (Grade A or B) |  30,000  |
| Job Contractor (Grade C or D or E) |  20,000  |
| 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 l0 persons or more) |  6,000  |
| Manufacturer and/or Seller of handicraft products (employing less than 10 persons) |  1,000  |
| Manufacturer of alcoholic products |  40,000  |
| Manufacturer of candles (employing 10 persons or more) |  10,000  |
| Manufacturer of candles (employing less than 10 persons) |  1,000  |
| Manufacturer of food items (self employed) |  500  |
| Manufacturer of footwear (employing 10 persons or more) |  8,000  |
| Manufacturer of footwear (employing less than 10 persons) |  5,000  |

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| Manufacturer of furniture and cabinet (employing 10 persons or more) |  9,000  |
| Manufacturer of furniture and cabinet (employing less than 10 persons) |  2,500  |
| Manufacturer of island recipe rum |  30,000  |
| Manufacturer of island wine, made-wine, admixed wine, fruit wine, fortified island wine, fortified fruit wine, vinegar |  30,000  |
| Manufacturer of mattresses |  10,000  |
| Manufacturer of salt |  5,000  |
| Manufacturer of soap and detergents |  10,000  |
| Manufacturer of spirit cooler |  10,000  |
| Manufacturer of toilet requisites |  7,000  |
| Manufacturer of wax blends and liquid polish |  7,000  |
| Manufacturer of wine, fortified wine and vinegar |  7,500  |
| Matrimonial Agency |  4,500  |
| Medical Clinic |  50,000  |
| Medical Laboratory (including outlets) |  5,000  |
| Merchant/Wholesale dealer |  10,000  |
| Mirror Manufacturer |  8,000  |
| Modeling Agency |  3,000  |
| Money changer and/or lender |  25,000  |
| Multi-purpose hall, including wedding hall |  9,000  |
| Museum/Art Gallery |  3,000  |
| Nightclub |  30,000  |
| Oil manufacturing and/or related processing activities |  30,000  |
| Operating aquarium displaying fish or marine animals for public viewing |  10,000  |
| Operating rental agency for bus, including minibus |  2,500  |
| Operating rental agency for car |  2,500  |
| Operating travel agency |  10,000  |
| Operation of landfills |  100,000  |

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| Operator of dart games (per board) |  25,000  |
| Operator of Mauritius National Lottery |  100,000  |
| Organiser of other lotteries |  10,000  |
| Organiser of trade/commercial fair |  30,000  |
| Owner of bus for public transport (per bus) |  800  |
| Owner of fishing business including banian |  2,000  |
| Owner of goods vehicle (Carrier’s ‘B’) (per vehicle) |  800  |
| Owner of towing services (per vehicle) |  5,000  |
| Packing enterprise of foodstuff and/or non foodstuff |  2,000  |
| Paid parking spaces for motor vehicles (per slot) |  1,500  |
| Panel beating and/or paint workshop |  2,000  |
| Pastry shop/manufacturer |  2,000  |
| Pest control service provider |  2,000  |
| Petroleum refinery |  5,000  |
| Photographer/Cameramen/Photo Studio |  2,000  |
| Plant Nursery |  1,000  |
| Poultry pen - 25 to 500 birds |  3,000  |
| Poultry pen - 501 to 5000 birds |  15,000  |
| Poultry pen - above 5000 birds |  25,000  |
| Power plant |  75,000  |
| Printing industry (employing 10 persons or more) |  4,500  |
| Printing industry (employing less than 10 persons) |  2,500  |
| Private Club  |  4,000  |
| Private enterprise offering courier service |  5,000  |
| Private Radio/Television broadcasting |  12,000  |

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| Private security service provider |  15,000  |
| Pub |  8,000  |
| Pulp and paper manufacturer |  9,000  |
| Recycling plant enterprise |  7,000  |
| Registered office of company |  6,000  |
| Repair/Assembly for repair of bicycles and motorcycles |  1,000  |
| Residential Care Homes |  8,000  |
| Restaurant (excluding liquor and other alcoholic beverages) with entertainment |  8,000  |
| Restaurant (excluding liquor and other alcoholic beverages) without entertainment |  5,000  |
| Restaurant (including liquor and other alcoholic beverages) with entertainment |  8,000  |
| Restaurant (including liquor and other alcoholic beverages) without entertainment |  5,000  |
| Retail Pharmacy |  7,000  |
| Retailer of beer and alcoholic beverages |  5,000  |
| Retailer of liquor and alcoholic products - Casino or Gaming House |  10,000  |
| Retailer of liquor and alcoholic products - Hotel and Guest House |  10,000  |
| Retailer of liquor and alcoholic products - off |  5,000  |
| Retailer of liquor and alcoholic products - on and off |  8,000  |
| Retailer of liquor and alcoholic products - Private Club |  8,000  |
| Retailer of liquor and alcoholic products - Restaurant |  5,000  |
| Retailer of liquor and alcoholic products -Night club |  10,000  |
| Rock/Stone/Coral/Sand quarry |  75,000  |
| Sawmill |  5,000  |
| Scavenging contractor |  40,000  |

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| 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  |
| Shipchandler - Liquor and alcoholic products |  10,000  |
| Shoe mender |  200  |
| Showroom |  6,000  |
| Skating/Karting centre |  4,000  |
| Store and warehouse (between 50-100m2) |  10,000  |
| Store and warehouse (less than 50m2) |  4,000  |
| Store and warehouse (more than 100m2) |  25,000  |
| Sugar factory or refinery |  100,000  |
| Supermarket |  25,000  |
| Sweepstake organiser |  10,000  |
| Table d'hote |  2,000  |
| Tailor (employing 10 persons or more) |  4,000  |
| Tailor (employing less than 10 persons) |  500  |
| Tannery and leather finishing establishment |  18,000  |
| Taxi/Carrier A (per Taxi) |  500  |
| Telecommunications and related activities |  100,000  |
| Textile industry with or without spinning, weaving, washing, knitting, bleaching, dyeing and printing (employing less than 50 persons) |  7,000  |

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| 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 intertotalisator 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  |
| 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 electrical appliances |  2,000  |
| Workshop for vulcanization, retreading and repair of tyres and wheel balancing |  3,000  |

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| Workshop not elsewhere classified  |  2,000  |
| X-Ray and Scan Centre |  12,000  |
| Guest House (Per Room) |  800  |
| Tourist residence |  800  |
| Hotel (per room) |  1,000  |
| PART B | Fees (Rs) |
| Circus or fun fair Installation of electric motor or engine –(a) of more than 186.4W but not more than  |  1,500 |
| 1491.4W;(b) of more than 1491.4W but not more than  |  250 |
| 2982.8W;(c) of more than 2982.8W but not more than  |  300 |
| 3728.5W;(d) of more than 3728.5W but not more than  |  500 |
| 7457W;(e) of more than 7457W but not more than  |  900 |
| 11,185.5W;(f) of more than 11,185.5W but not more than  |  2,000 |
| 18,642.5W; |  3,000 |
| (g) of more than 18,642.5WMerry-go-round (outside a circus or fun fair), driven by man-power per installationMerry-go-round (outside a circus or fun fair) power driven, per installation (exclusive of fee  |  7,000 |
| for installation of motor)Montagnes-russes (outside a circus or fun fair)  |  1,100 |
| per installationOccasional activities – |  1,500 |
| 1. organisation of fun fair (per day);
2. organisation of game of darts in fancy fair
 |  500 |
| (per day); |  500 |

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| (c) organisation of game of darts within the  |  |
| precincts of a race course (per stand per day);(d) organisation of game of skills (other than darts) in fancy fairs and within the precincts of  |  500 |
| a race course (per stand per day);(e) organisation of Public Entertainment  |  500 |
| Events (per day); |  1,000 |
| 1. sale of articles during fairs (per stall per day);
2. sale of articles during festivities and end of
 |  500 |
| year festivities (per stall per day);(h) sale of beer, cider, perry, rhum and other alcoholic beverages and liquors in fancy fairs and other commercial fairs (per sale point per  |  500 |
| day);(i) sale of cakes, refreshments, fruit and  |  500 |
| photographic materials (per day); |  500 |
| (j) sale of Christmas trees (per day); |  500 |
| (k) sale of liquor (per sale point per day); |  500 |
| 1. sale of seasonal fruit (per day);
2. sale of toys, fire crackers and handicraft (
 |  500 |
| per stand per day); |  500 |
| (n) trade fair or exhibition (per stand per day); |  500 |
| (o) victualler fancy fair (per day); |  500 |
| (p) victualler in fair ( per day)Use of steam boiler, steam going machine or engine driven by steam, petrol,diesel oil or gas, in any factory or workshop or for any factory  |  500 |
| or workshop or for any commercial purposes. |  4,500 |

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| PART CComplete obstruction of a street, for private  | Fees (Rs) |
| purposes (per day) Complete obstruction, by any person other than a public undertaker or authority providing services or utilities, of half a street, or less, for any reason (per 6 metres or fraction of 6  |  1,000 |
| metres, per day)Digging across or along a public road, or undertaking any excavation work on a public road, where the road is to be reinstated by the Local Authority –(a) reinstatement fee per square metre of  |  1,000 |
| tarred road;(b) reinstatement fee per square metre of  |  1,500 |
| untarred road |  500 |
| Display of an advertisement on a flag (per flag)Display of an advertisement on a vehicle (per  |  1,000 |
| vehicle per advertisement)Display of an advertisement on wooden board, wall, building, tin or any other material or under glass – |  500 |
| 1. of not more than 3 m² (per 0.1 m²)
2. of more than 3 m² (per additional 0.1 m²
 |  500 |
| or fraction thereof)Fixing of posters per copy – |  50 |
| (a) Size - not more than 1 m² |  10 |
| (b) Size - more than 1 m² |  100 |