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 18,642.5W  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 | 7,000 |
| for installation of motor)  Montagnes-russes (outside a circus or fun fair) | 1,100 |
| per installation  Occasional 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 C  Complete 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 |