District Council of Grand Port (Fees for Classified Trades) Regulations 2016

GN No. 131 of 2016

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## THE LOCAL GOVERNMENT ACT

Regulations made by the District Council of Grand Port under sections 122, 158, and
163 of the Local Government Act

- 1. These regulations may be cited as the **District Council of Grand Port** (Fees for Classified Trades) Regulations 2016.
- 2. Where a person carries out a classified trade within the administrative area of the District Council of Grand Port, he shall pay the prescribed fees to the Council.
- 3. The financial year of the District Council of Grand Port shall be 1 July to 30 June next ensuing.
- **4.** (1) Subject to paragraph (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.
- (2) Notwithstanding paragraph (1), any person holding a tourist enterprise license corresponding to any classified trade shall not pay any trade fee to the Council for that classified trade.

- **5.** Any fees, dues, or other charges payable in respect of the start of any classified trade specified in Part I of the Schedule for any financial year shall be due on 01 July of that year and shall be paid
  - in full, by the person within 15 days after the start of the Classified Trade, for that whole financial year;
  - (b) thereafter in respect of every subsequent financial year in 2 equal installments, the first one or before 31 July and the second one on or before 31 January next ensuing.
- 6. Any person starting any classified trade specified in Part I of the Schedule between 01 January to 30 June of any financial year, shall pay
  - in one single sum, 50 per cent of the prescribed fees, dues or other charges,within 15 days after the start of the classified trade, for that financial year;
  - (b) thereafter in respect of every subsequent financial year, the prescribed fees, due on 01 July, in 2 equal installments, the first one on or before 31 July and the second one on or before 31 January next ensuing.
- 7. Where a person is already paying the prescribed fees in respect of a classified trade specified in Part I of the Schedule the fees leviable in respect of the period 1 January 2016 to 30 June 2016, shall be 50 percent of the prescribed fees and shall be paid in one single sum, not later than 2 February 2016; And thereafter, in respect of every subsequent financial year, the prescribed fees, due on 1 July, shall be paid in 2 equal installments, the first one on or before 31 July and the second one on or before 31 January next ensuing.

- **8.** Any person referred to in regulation 2 above carrying a classified trade specified in Part I of the Schedule may effect an advance payment of the appropriate fee payable for a period of up to 3 years.
- **9.** A surcharge of 50 percent shall be levied on any amount not paid within any of the periods specified in regulations 5, 6 and 7.
- **10.** No prosecution in respect of a person's failure to pay the Trade Fees, dues and charges, in respect of a classified trade specified in Part I of the Schedule, shall be instituted before the expiry of the corresponding periods of payment, as specified in regulation 5 (b), in 6 (b) and 7.
- **11.** Payment of fees for classified trades and activities listed in Part II and III of the Schedule shall be payable in full before the start of any of the classified trade and activity.
- **12.** Any person who contravenes these regulations shall commit an offence and shall on conviction, be liable to a fine not exceeding Rs 25,000.
- **13.** The District Council of Grand Port (Fees for Classified Trades) Regulations 2013 are revoked.
- **14.** These regulations shall come into effect as from 1 January 2016.

Made by the District Council of Grand Port on 28 January 2016

## SCHEDULE

(Regulations 2, 4, 5, 6 and 7)

## CLASSIFIED TRADES PART I

		FEE (Rs)
1.	Agent for Import and Export	10,000
2.	Agent in Animals	2,000
3.	Agent in Land and/or Building, or Estate Agency	20,000
4.	Agent of a foreign pool promoter	2,500
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	5,000
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.	Beautician / Aesthetician / Bridal make-up artist	2,000
21.	Beauty Care Centre	2,000
22.	Billiard/Pool/Bowling House or Snooker (per table or alley)	2,500
23.	Block/Slab/Tiles/Ceramic making, Stone/Coral crushing and other related activities employing 10 persons or more	50,000
24.	Block/Slab/Tiles/Ceramic making, Stone/Coral crushing and other related activities employing less than 10 persons	5,000
25.	Bonded Warehouse	30,000
26.	Bookmaker conducting fixed odd betting on any other event or contingency	50,000

27.	Bookmaker conducting fixed odd betting on any other event or contingency (for each additional place at which the facilities are provided)	50,000
28.	Bookmaker conducting fixed odd betting on football matches played outside Mauritius	75,000
29.	Bookmaker conducting fixed odd betting on football matches played outside Mauritius (for each additional place at which the facilities are provided)	50,000
30.	Bookmaker conducting fixed odd betting on horse-races at the racecourse	150,000
31.	Bookmaker conducting fixed odd betting on horse-races outside racecourse	50,000
32.	Bookmaker conducting fixed odd betting on horse-races through remote communication	100,000
33.	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
34.	Bookseller and stationery shops	3,500
35.	Bottler of liquor	40,000
36.	Bread Seller	500
37.	Breeder of animals (above 20 heads)	5,000
38.	Brewer	50,000
39.	Builder of Coach	30,000
40.	Bulk Storage of Pesticides and Dangerous Chemicals	20,000
41.	Business and/or Management Consultancy or Professional Service (including medical and para-medical practitioners and opticians) (firm)	20,000
42.	Business and/or Management Consultancy or Professional Service (including medical and para-medical practitioners and opticians) (Individual)	7,000
43.	Call Center/Business Process Outsourcing	15,000
44.	Casino	300,000
45.	Caterer/Canteen (employing 10 persons or more)	10,000
46.	Caterer/Canteen (employing less than 10 persons)	3,000
47.	Caterer (Without Canteen)	2,000

48.	Cinema Hall/Multiplex (per screen)	7,500
49.	Cleaning contractor	20,000
50.	Cleaning Services (Individual)	2,000
51.	Coin-operated Amusement Machine (per machine)	7,000
52.	Cold Room and Refrigeration Plant for storage and hire only (0 – 46.45 m2)	7,500
53.	Cold Room and Refrigeration Plant for storage and hire only (46.46 – 92.90 m2)	10,000
54.	Cold Room and Refrigeration Plant for storage and hire only (above 92.90 m2)	15,000
55.	Collector	2,500
56.	Computer/ICT Related Activities	9,000
57.	Computer/ICT Related Activities (Individual)	2,000
58.	Contractor for hire of audio equipment/decorative items	5,000
59.	Contractor for hire of construction plants and equipment	7,500
60.	Contractor for hire of scaffolding equipment, tubular tent and accessories	7,500
61.	Contractor for leasing/renting of machinery and equipment (other than motor vehicles)	15,000
62.	Contractor of motor vehicles – per motor vehicle	2,000
63.	Copper/Tin Smith	1,000
64.	Cybercafé	2,500
65.	Day Care Centre/kindergarten	3,000
66.	Dealer in autocycles, motor cycles and accessories	6,000
67.	Dealer in bicycles and bicycles accessories	3,000
68.	Dealer in commercial and industrial equipment and accessories	10,000
69.	Dealer in electric and electronic appliances and accessories thereof	8,000
70.	Dealer in firearms, ammunitions and accessories	50,000
71.	Dealer in fishing accessories and other marine equipment	10,000
72.	Dealer in liquor and alcoholic products (wholesale)	30,000
73.	Dealer in motor vehicles and spare parts	50,000

74.	Dealer in motor vehicles spare parts and tyres	10,000
75.	Dealer in pesticides, herbicides, fertilizer and other listed chemical products	5,000
76.	Dealer in ready made goods	3,500
77.	Dealer in solar water heater	10,000
78.	Dental mechanic	5,000
79.	Distiller/Bottler	25,000
80.	Distributor of general merchandise	3,500
81.	Distributor/Dealer of manufactured tobacco	25,000
82.	Dock/Wharf owner and/or agent	20,000
83.	Driving School	6,000
84.	Duty Free Outlet	50,000
85.	Engraver, including 'tombaliste'	500
86.	Establishment for bulk processing, storage and handling of petroleum, petroleum products, liquid gas, coal and petrol chemical products	50,000
87.	Establishment for recording/sale/hire of audio, video cassette, compact discs and other recording/storage devices	5,000
88.	Establishment for the manufacture of paints and other allied products	30,000
89.	Exhibition Centre with the right to sell articles exhibited therein by retail	15,000
90.	Filling Station	12,000
91.	Film making studio	5,000
92.	Financing and Lending Agency	75,000
93.	Firm of Builders and/or Contractors	25,000
94.	Florist	2,000
95.	Food processing industry (employing 10 persons or more)	20,000
96.	Food processing industry (employing less than 10 persons)	7,500
97.	Formulation and Packing of Pesticides, Herbicides, Fertilizer and other listed chemical products	6,000
98.	Foundry, smelting plant or metallurgical workshop and galvanizing and electroplating activities	10,000

99.	Gaming House "A"	50,000
100.	Gaming House "B"	40,000
101.	Gaming machine (per machine)	6,000
102.	Gas Seller (Retailer)	500
103.	Gas Seller (Wholesaler)	8,000
104.	General Retailer – Foodstuff and Non Foodstuff	2,500
105.	Guesthouse (per room)	-
106.	Hardware shop having the right to sell cement and iron and steel bars	10,000
107.	Hardware shop not having the right to sell cement and iron and steel bars	7,500
108.	Health club, sports centre and/or wellness centre (including gym and spa)	3,000
109.	Horse racing organiser	250,000
110.	Hotel (per room)	-
111.	Hypermarket	75,000
112.	Importer/Manufacturer/Seller of Gold and Silver wares and other precious metals and/or stones	7,000
113.	Industry not classified elsewhere in this Part (employing 10 persons or more)	10,000
114.	Industry not classified elsewhere in this Part (employing less than 10 persons)	5,000
115.	Job Contractor (Grade A or B)	50,000
116.	Job Contractor (Grade C or D or E)	35,000
117.	Job Contractor (Other than Grade A, B, C, D or E)	5,000
118.	Land Promoter and Property Developer	100,000
119.	Launderer and Dry Cleaner	15,000
120.	Launderette	3,000
121.	Libraries and archives activities	3,000
122.	Local pool promoter	20,000
123.	Maker/Seller of clocks and watches	1,000
124.	Manufacturer /Distiller/Bottler of non alcoholic drinks	15,000
125.	Manufacturer and/or Seller of handicraft products (employing I0 persons or more)	6,000

126.	Manufacturer and/or Seller of handicraft products (employing less than 10 persons)	1,000
127.	Manufacturer and/or Seller of handicraft products (Individual)	1,000
128.	Manufacturer of alcoholic products	50,000
129.	Manufacturer of candles (employing 10 persons or more)	10,000
130.	Manufacturer of candles (employing less than 10 persons)	1,000
131.	Manufacturer of candles (Individual)	1,000
132.	Manufacturer of food items (self employed)	500
133.	Manufacturer of footwear (employing 10 persons or more)	8,000
134.	Manufacturer of footwear (employing less than 10 persons)	5,000
135.	Manufacturer of footwear (Individual)	1,000
136.	Manufacturer of furniture and cabinet (employing 10 persons or more)	10,000
137.	Manufacturer of furniture and cabinet (employing less than 10 persons)	3,000
138.	Manufacturer of island recipe rum	30,000
139.	Manufacturer of island wine, made-wine, admixed wine, fruit wine, fortified island wine, fortified fruit wine, vinegar	30,000
140.	Manufacturer of mattresses	10,000
141.	Manufacturer of salt	5,000
142.	Manufacturer of soap and detergents	10,000
143.	Manufacturer of spirit cooler	10,000
144.	Manufacturer of toilet requisites	7,000
145.	Manufacturer of wax blends and liquid polish	7,000
146.	Manufacturer of wine, fortified wine and vinegar	15,000
147.	Matrimonial Agency	5,000
148.	Medical Clinic	100,000
149.	Medical Laboratory (including outlets)	5,000

150.	Merchant/Wholesale dealer	10,000
151.	Mirror Manufacturer	10,000
152.	Modeling Agency	5,000
153.	Money changer and/or lender	25,000
154.	Multi-purpose hall, including wedding hall	20,000
155.	Museum/Art Gallery	3,000
156.	Nightclub	-
157.	Oil manufacturing and/or related processing activities	30,000
158.	Operating aquarium displaying fish or marine animals for public viewing	-
159.	Operating rental agency for bus, including minibus	-
160.	Operating rental agency for car	2,500
161.	Operating travel agency	-
162.	Operation of landfills	100,000
163.	Operator of dart games (per board)	25,000
164.	Operator of Mauritius National Lottery	100,000
165.	Organiser of other lotteries	10,000
166.	Organiser of trade/commercial fair	30,000
167.	Owner of bus for public transport (per bus)	1,000
168.	Owner of fishing business including banian	2,000
169.	Owner of goods vehicle (Carrier's 'B') (per vehicle)	1,000
170.	Owner of towing services (per vehicle)	5,000
171.	Packing enterprise of foodstuff and/or non foodstuff	2,000
172.	Packing enterprise of foodstuff and/or non foodstuff (Individual)	1,000
173.	Paid parking spaces for motor vehicles (per slot)	1,500
174.	Panel beating and/or paint workshop	2,000
175.	Pastry shop/manufacturer	2,000
176.	Pastry shop/manufacturer (Individual)	500
177.	Pest control service provider	2,000
178.	Petroleum refinery	5,000
179.	Photographer/Cameramen/Photo Studio	2,000
180.	Plant Nursery	1,000
181.	Poultry pen - 25 to 500 birds	3,000
182.	Poultry pen - 501 to 5000 birds	15,000
183.	Poultry pen - above 5000 birds	40,000

184.	Power plant	75,000
185.	Printing industry (employing 10 persons or more)	5,000
186.	Printing industry (employing less than 10 persons)	3,000
187.	Printing Services (Individual / Homebased)	1,000
188.	Private Club	10,000
189.	Private enterprise offering courier service	5,000
190.	Private Radio/Television broadcasting	15,000
191.	Private security service provider	15,000
192.	Pub	-
193.	Pulp and paper manufacturer	9,000
194.	Recycling plant enterprise	7,000
195.	Registered office of company	6,000
196.	Repair/Assembly for repair of bicycles and motorcycles	1,000
197.	Residential Care Homes	8,000
198.	Restaurant (excluding liquor and other alcoholic beverages) with entertainment	-
199.	Restaurant (excluding liquor and other alcoholic beverages) without entertainment	-
200.	Restaurant (including liquor and other alcoholic beverages) with entertainment	-
201.	Restaurant (including liquor and other alcoholic beverages) without entertainment	-
202.	Retail Pharmacy	7,000
203.	Retailer of beer and alcoholic beverages	5,000
204.	Retailer of liquor and alcoholic products - Casino or Gaming House	10,000
205.	Retailer of liquor and alcoholic products - Hotel and Guest House	-
206.	Retailer of liquor and alcoholic products - off	5,000
207.	Retailer of liquor and alcoholic products - on and off	8,000
208.	Retailer of liquor and alcoholic products - Private Club	10,000
209.	Retailer of liquor and alcoholic products - Restaurant	-

210.	Retailer of liquor and alcoholic products -Night club	-
211.	Rock/Stone/Coral/Sand quarry	75,000
212.	Sawmill	5,000
213.	Scavenging contractor	40,000
214.	School Bus Operator (per vehicle)	1,000
215.	Screen printing/serigraphie	1,200
216.	Seller of food stuff and non food stuff (mobile), except on public beaches	1,500
217.	Seller of fruits/vegetables	1,000
218.	Seller of milk/milk products	300
219.	Seller of poultry, meat, fish and allied products	2,000
220.	Seller of traditional medicines/Ayurvedic products	500
221.	Ship chander - Liquor and alcoholic products	10,000
222.	Shoe mender	200
223.	Showroom	6,000
224.	Skating/Karting centre	4,000
225.	Store and warehouse (between 50-100m2)	10,000
226.	Store and warehouse (less than 50m2)	4,000
227.	Store and warehouse (more than 100m2)	25,000
228.	Sugar factory or refinery	100,000
229.	Supermarket	50,000
230.	Sweepstake organiser	10,000
231.	Table d'hote	-
232.	Tailor (employing 10 persons or more)	4,000
233.	Tailor (employing less than 10 persons)	500
234.	Tailor (Individual / Homebased)	300
235.	Tannery and leather finishing establishment	18,000
236.	Taxi/Carrier A (per Taxi)	500
237.	Telecommunications and related activities	100,000
238.	Textile industry with or without spinning, weaving, washing, knitting, bleaching, dyeing and printing (employing less than 50 persons)	7,000
239.	Textile industry with or without spinning, weaving, washing, knitting, bleaching, dyeing and printing (employing more than 150 persons)	30,000

240.	Textile industry, with or without spinning, weaving, washing, knitting, bleaching, dyeing and printing (employing 50 to 150 persons)	15,000
241.	Timber dealer, processing and storage	7,000
242.	Totalisator operator at the racecourse	1,500,000
243.	Totalisator operator conducting bets through remote communication (in respect of each place of business)	50,000
244.	Totalisator operator conducting foreign race inter- racecourse totalisator betting	50,000
245.	Totalisator operator conducting local race inter-totalisator betting	50,000
246.	Totalisator operator outside the racecourse (in respect of each place of business)	50,000
247.	Totalisator operator per terminal	10,000
248.	Tour operator service	-
249.	Tourist Residence (per room)	-
250.	Undertaker	1,000
251.	Upholsterer	1,500
252.	Upholsterer (Individual / Homebased)	1,000
253.	Victualler	3,000
254.	Washing of vehicles	5,000
255.	Wholesale Pharmacy	15,000
256.	Wild game farming/stalking	50,000
257.	Workshop for repair of chemical appliances, refrigerators and other electrical, mechanical appliances	2,000
258.	Workshop for repair/assembly of computers and other electronic and electrical appliances	2,000
259.	Workshop for repair/assembly of computers and other electronic and electrical appliances (Individual)	1,000
260.	Workshop for vulcanization, retreading and repair of tyres and wheel balancing	3,000
261.	Workshop not elsewhere classified	2,000
262.	X-Ray and Scan Centre	12,000

PART II	
Circus or fun fair	1,500
Installation of electric motor or engine –	1,000
(a) of more than 186.4W but not more than 1491.4W;	150
(b) of more than 1491.4W but not more than 2982.8W;	200
(c) of more than 2982.8 W but not more than 3728.5W;	300
(d) of more than 3728.5W but not more than 7457W;	600
(e) of more than 7457W but not more than 11,185.5W;	1,300
(f) of more than 11,185.5W but not more than 18,642.5W;	2,000
(g) of more than 18,642.5 W	4,500
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	333
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	500
precincts of a race course (per stand per day);	500
(e) organisation of Public Entertainment Events (per day);	500
(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	300
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
(I) 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 III	
Complete obstruction of a street, for private purposes (per day)	500
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	500
fraction of 6 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 tarred road;	500
(b) reinstatement fee per square metre of untarred road	200
Display of an advertisement on a flag (per flag)	500
Display of an advertisement on a vehicle (per vehicle per advertisement)	200
Display of an advertisement on wooden board, Wall, building, tin or any other material	
or under glass –	
(a) of not more than 3 m² (per 0.1 m²)	100
(b) of more than 3 m² (per additional 0.1 m² or fraction thereof)	10
Fixing of posters per copy –	
(a) Size - not more than 1 m²	5
(b) Size - more than 1 m <sup>2</sup>	50