

**District Council of Flacq (Fees, Dues & other charges for Classified Trades) Regulations 2013**

**GN No. 318 of 2013**

**Government Gazette of Mauritius No. 114 of 21 December 2013**

**THE LOCAL GOVERNMENT ACT 2011**

**Regulations made by the District Council of Flacq under Sections 122, 158 and 163 of the Local Government Act 2011.**

1. These regulations may be cited as the **District Council of Flacq (Fees, Dues & other charges for Classified Trades) Regulations 2013**.
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.
3. Any fees, dues or other charges payable in respect of any classified trade specified in Part A, under these regulations in respect of any financial year, shall be due on 1 January of that year and shall be paid by the person -
  - (a) within 15 days after the start of the classified trade; and
  - (b) thereafter in respect of every subsequent financial year in 2 equal installments, the first one on or before 31 January and the second one on or before 31 July next issuing
4. A surcharge of 50 per cent shall be levied on any amount not paid within the period specified in Regulation 3.
5. Where a person starts carrying a classified trade on or after the 1<sup>st</sup> July of a Financial Year, he shall pay 50 per cent of the prescribed fee for that Financial Year.
6. No prosecution in respect of a persons' failure to pay the fees, dues and charges, under the schedule to these regulations shall be instituted before 31 days, after the expiry period of the trade fees, dues and charges.
7. Payment of fees for Classified Trades listed in Part B and C shall be payable as per the Schedule to these regulations.

8. Any person who contravenes these regulations shall commit an offence and shall on conviction, be liable to a fine not exceeding Rs. 25,000/-.
9. These regulations shall come in operation on 1 January 2014.

Made by the District Council of Flacq on the 28 of November 2013.

<b>SCHEDULE</b>		
(regulation 2)		
<b>CLASSIFIED TRADES</b>		<b>Fees (Rs)</b>
<b>PART A</b>		
		10,0
Agent for Import and Export	00	2,
Agent in Animals	000	20,0
Agent in Land and/or Building, or Estate Agency	00	20,0
Agent of a foreign pool promoter		20,0

	00	3,
Aluminium/metal welding workshop	000	7,
Aquaculture (for commercial purposes)	500	50,0
Asphalt plant	00	7,
Assembly of batteries	500	3,
Assembly of motor vehicles	000	18,0
Assurance or Insurance Agency	00	75,0
Assurance or Insurance Company	00	10,0
Auctioneer keeping auction room	00	5,
Auctioneer keeping no auction room	000	7,
Audiotex service provider	500	5,
Automotive Workshop employing 10 persons or more	000	3,
Automotive Workshop employing less than 10 persons	000	3,
Bakery	000	75,0
Bank (Branch)	00	150,0
Bank (Main Office)	00	2,
Beauty Care Centre	000	2,
Billiard/Pool/Bowling House or Snooker (per table or alley)	500	
Block/Slab/Tiles/Ceramic making, Stone/Coral crushing and other related activities employing 10 persons or more	00	50,0
Block/Slab/Tiles/Ceramic making, Stone/Coral crushing and other related activities employing less than 10 persons	000	5,
Bonded Warehouse	00	30,0
Bookmaker conducting fixed odd betting on any other event or contingency	00	50,0
Bookmaker conducting fixed odd betting on any other event or contingency (for	00	

each additional place at which the facilities are provided)

Bookmaker conducting fixed odd betting on football matches played outside Mauritius	00	75,0
Bookmaker conducting fixed odd betting on football matches played outside Mauritius (for each additional place at which the facilities are provided)	00	50,0
		150,0
Bookmaker conducting fixed odd betting on horse-races at the racecourse	00	50,0
Bookmaker conducting fixed odd betting on horse-races outside racecourse	00	
Bookmaker conducting fixed odd betting on horse-races through remote communication	00	100,0
Bookmaker conducting fixed odd betting on horse-races through remote communication in respect of each additional place at which the facilities are provided	00	50,0
		3,
Bookseller and stationery shops	500	40,0
Bottler of liquor	00	
Bread Seller	500	5,
Breeder of animals (above 20 heads)	000	50,0
Brewer	00	30,0
Builder of Coach	00	20,0
Bulk Storage of Pesticides and Dangerous Chemicals	00	
Business and/or Management Consultancy or Professional Service (including medical and para-medical practitioners and opticians) (firm)	00	20,0
Business and/or Management Consultancy or Professional Service (including medical and para-medical practitioners and opticians) (Individual)	000	7,
		15,0
Call Center/Business Process Outsourcing	00	300,0
Casino	00	10,0
Caterer/Canteen (employing 10 persons or more)	00	3,
Caterer/Canteen (employing less than 10 persons)	000	

		7,
Cinema Hall/Multiplex (per screen)	500	20,0
Cleaning contractor	00	7,
Coin-operated Amusement Machine (per machine)	000	7,
Cold Room and Refrigeration Plant for storage and hire only (0 – 46.45 m2)	500	10,0
Cold Room and Refrigeration Plant for storage and hire only (46.46 – 92.90 m2)	00	15,0
Cold Room and Refrigeration Plant for storage and hire only (above 92.90 m2)	00	15,0
Collector	00	9,
Computer/ICT Related Activities	000	5,
Contractor for hire of audio equipment/decorative items	000	7,
Contractor for hire of construction plants and equipment	500	7,
Contractor for hire of scaffolding equipment, tubular tent and accessories	500	
Contractor for leasing/renting of machinery and equipment (other than motor vehicles)	00	15,0
Contractor of motor vehicles – per motor vehicle	000	2,
Copper/Tin Smith	000	1,
Cybercafé	500	2,
Day Care Centre/kindergarten	000	3,
Dealer in autocycles, motor cycles and accessories	000	6,
Dealer in bicycles and bicycles accessories	000	3,
Dealer in commercial and industrial equipment and accessories	00	10,0
Dealer in electric and electronic appliances and accessories thereof	00	8,
Dealer in firearms, ammunitions and accessories	000	50,0
Dealer in fishing accessories and other marine equipment	00	10,0
Dealer in liquor and alcoholic products (wholesale)	00	30,0

		50,0
Dealer in motor vehicles and spare parts	00	10,0
Dealer in motor vehicles spare parts and tyres	00	5,
Dealer in pesticides, herbicides, fertilizer and other listed chemical products	000	3,
Dealer in ready made goods	500	10,0
Dealer in solar water heater	00	5,
Dental mechanic	000	25,0
Distiller/Bottler	00	3,
Distributor of general merchandise	500	25,0
Distributor/Dealer of manufactured tobacco	00	20,0
Dock/Wharf owner and/or agent	00	6,
Driving School	000	50,0
Duty Free Outlet	00	
Engraver, including 'tombaliste'	500	
Establishment for bulk processing, storage and handling of petroleum, petroleum products, liquid gas, coal and petrol chemical products	00	50,0
Establishment for recording/sale/hire of audio, video cassette, compact discs and other recording/storage devices	000	5,
		30,0
Establishment for the manufacture of paints and other allied products	00	15,0
Exhibition Centre with the right to sell articles exhibited therein by retail	00	12,0
Filling Station	00	5,
Film making studio	000	75,0
Financing and Lending Agency	00	25,0
Firm of Builders and/or Contractors	00	2,
Florist	000	
Food processing industry (employing 10 persons or more)		20,0

	00	7,
Food processing industry (employing less than 10 persons)	500	
Formulation and Packing of Pesticides, Herbicides, Fertilizer and other listed chemical products	000	6,
Foundry, smelting plant or metallurgical workshop and galvanizing and electroplating activities	00	10,0 50,0
Gaming House "A"	00	40,0
Gaming House "B"	00	6,
Gaming machine (per machine)	000	
Gas Seller (Retailer)	500	8,
Gas Seller (Wholesaler)	000	2,
General Retailer – Foodstuff and Non Foodstuff	500	
Guesthouse (per room)	800	10,0
Hardware shop having the right to sell cement and iron and steel bars	00	7,
Hardware shop not having the right to sell cement and iron and steel bars	500	3,
Health club, sports centre and/or wellness centre (including gym and spa)	000	250,0
Horse racing organiser	00	1,
Hotel (per room)	000	75,0
Hypermarket	00	
Importer/Manufacturer/Seller of Gold and Silver wares and other precious metals and/or stones	000	7, 10,0
Industry not classified elsewhere in this Part (employing 10 persons or more)	00	5,
Industry not classified elsewhere in this Part (employing less than 10 persons)	000	50,0
Job Contractor (Grade A or B)	00	35,0
Job Contractor (Grade C or D or E)	00	

		5,
Job Contractor (Other than Grade A, B, C, D or E)	000	100,0
Land Promoter and Property Developer	00	15,0
Launderer and Dry Cleaner	00	3,
Launderette	000	3,
Libraries and archives activities	000	20,0
Local pool promoter	00	1,
Maker/Seller of clocks and watches	000	15,0
Manufacturer /Distiller/Bottler of non alcoholic drinks	00	6,
Manufacturer and/or Seller of handicraft products (employing 10 persons or more)	000	1,
Manufacturer and/or Seller of handicraft products (employing less than 10 persons)	000	50,0
Manufacturer of alcoholic products	00	10,0
Manufacturer of candles (employing 10 persons or more)	00	1,
Manufacturer of candles (employing less than 10 persons)	000	
Manufacturer of food items (self employed)	500	8,
Manufacturer of footwear (employing 10 persons or more)	000	5,
Manufacturer of footwear (employing less than 10 persons)	000	10,0
Manufacturer of furniture and cabinet (employing 10 persons or more)	00	3,
Manufacturer of furniture and cabinet (employing less than 10 persons)	000	30,0
Manufacturer of island recipe rum	00	
Manufacturer of island wine, made-wine, admixed wine, fruit wine, fortified island wine, fortified fruit wine, vinegar	00	30,0
		10,0
Manufacturer of mattresses	00	5,
Manufacturer of salt	000	10,0
Manufacturer of soap and detergents	00	



		10,0
Manufacturer of spirit cooler	00	7,
Manufacturer of toilet requisites	000	7,
Manufacturer of wax blends and liquid polish	000	15,0
Manufacturer of wine, fortified wine and vinegar	00	5,
Matrimonial Agency	000	100,0
Medical Clinic	00	5,
Medical Laboratory (including outlets)	000	10,0
Merchant/Wholesale dealer	00	10,0
Mirror Manufacturer	00	5,
Modeling Agency	000	25,0
Money changer and/or lender	00	20,0
Multi-purpose hall, including wedding hall	00	3,
Museum/Art Gallery	000	30,0
Nightclub	00	30,0
Oil manufacturing and/or related processing activities	00	10,0
Operating aquarium displaying fish or marine animals for public viewing	00	2,
Operating rental agency for bus, including minibus	500	2,
Operating rental agency for car	500	10,0
Operating travel agency	00	100,0
Operation of landfills	00	25,0
Operator of dart games (per board)	00	100,0
Operator of Mauritius National Lottery	00	10,0
Organiser of other lotteries	00	
Organiser of trade/commercial fair		30,0

	00	1,
Owner of bus for public transport (per bus)	000	2,
Owner of fishing business including banian	000	1,
Owner of goods vehicle (Carrier's 'B') (per vehicle)	000	5,
Owner of towing services (per vehicle)	000	2,
Packing enterprise of foodstuff and/or non foodstuff	000	1,
Paid parking spaces for motor vehicles (per slot)	500	2,
Panel beating and/or paint workshop	000	2,
Pastry shop/manufacturer	000	2,
Pest control service provider	000	5,
Petroleum refinery	000	2,
Photographer/Cameramen/Photo Studio	000	1,
Plant Nursery	000	3,
Poultry pen - 25 to 500 birds	000	15,0
Poultry pen - 501 to 5000 birds	00	40,0
Poultry pen - above 5000 birds	00	75,0
Power plant	00	5,
Printing industry (employing 10 persons or more)	000	3,
Printing industry (employing less than 10 persons)	000	10,0
Private Club	00	5,
Private enterprise offering courier service	000	15,0
Private Radio/Television broadcasting	00	15,0
Private security service provider	00	8,
Pub	000	

		9,
Pulp and paper manufacturer	000	7,
Recycling plant enterprise	000	6,
Registered office of company	000	1,
Repair/Assembly for repair of bicycles and motorcycles	000	8,
Residential Care Homes	000	8,
Restaurant (excluding liquor and other alcoholic beverages) with entertainment	000	5,
Restaurant (excluding liquor and other alcoholic beverages) without entertainment	000	8,
Restaurant (including liquor and other alcoholic beverages) with entertainment	000	5,
Restaurant (including liquor and other alcoholic beverages) without entertainment	000	7,
Retail Pharmacy	000	5,
Retailer of beer and alcoholic beverages	000	10,0
Retailer of liquor and alcoholic products - Casino or Gaming House	00	10,0
Retailer of liquor and alcoholic products - Hotel and Guest House	00	5,
Retailer of liquor and alcoholic products - off	000	8,
Retailer of liquor and alcoholic products - on and off	000	10,0
Retailer of liquor and alcoholic products - Private Club	00	10,0
Retailer of liquor and alcoholic products - Restaurant	00	10,0
Retailer of liquor and alcoholic products -Night club	00	75,0
Rock/Stone/Coral/Sand quarry	00	5,
Sawmill	000	40,0
Scavenging contractor	00	1,
School Bus Operator (per vehicle)	000	1,
Screen printing/serigraphie	200	1,
Seller of food stuff and non food stuff (mobile), except on public beaches		

	500	1,
Seller of fruits/vegetables	000	
Seller of milk/milk products	300	2,
Seller of poultry, meat, fish and allied products	000	
Seller of traditional medicines/Ayurvedic products	500	10,0
Shipchandler - Liquor and alcoholic products	00	
Shoe mender	200	6,
Showroom	000	4,
Skating/Karting centre	000	10,0
Store and warehouse (between 50-100m2)	00	4,
Store and warehouse (less than 50m2)	000	25,0
Store and warehouse (more than 100m2)	00	100,0
Sugar factory or refinery	00	50,0
Supermarket	00	10,0
Sweepstake organiser	00	2,
Table d'hote	000	4,
Tailor (employing 10 persons or more)	000	
Tailor (employing less than 10 persons)	500	18,0
Tannery and leather finishing establishment	00	
Taxi/Carrier A (per Taxi)	500	100,0
Telecommunications and related activities	00	
Textile industry with or without spinning, weaving, washing, knitting, bleaching, dyeing and printing (employing less than 50 persons)	000	7,
Textile industry with or without spinning, weaving, washing, knitting, bleaching, dyeing and printing (employing more than 150 persons)	00	30,0

Textile industry, with or without spinning, weaving, washing, knitting, bleaching, dyeing and printing (employing 50 to 150 persons)	00	15,0
		7,
Timber dealer, processing and storage	000	1,500,0
Totalisator operator at the racecourse	00	
Totalisator operator conducting bets through remote communication (in respect of each place of business)	00	50,0
		50,0
Totalisator operator conducting foreign race inter-racecourse totalisator betting	00	50,0
		50,0
Totalisator operator conducting local race inter-totalisator betting	00	50,0
		10,0
Totalisator operator outside the racecourse (in respect of each place of business)	00	
Totalisator operator per terminal	00	8,
Tour operator service	000	
Tourist Residence (per room)	800	1,
Undertaker	000	1,
Upholsterer	500	3,
Victualler	000	5,
Washing of vehicles	000	15,0
Wholesale Pharmacy	00	50,0
Wild game farming/stalking	00	
Workshop for repair of chemical appliances, refrigerators and other electrical, mechanical appliances	000	2,
Workshop for repair/assembly of computers and other electronic and electrical appliances	000	2,
		3,
Workshop for vulcanization, retreading and repair of tyres and wheel balancing	000	2,
Workshop not elsewhere classified	000	12,0
X-Ray and Scan Centre	00	

<b>PART B</b>	<b>Fees (Rs)</b>	
Circus or fun fair	500	1,
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	2,
(e) of more than 7457W but not more than 11,185.5W;	000	3,
(f) of more than 11,185.5W but not more than 18,642.5W;	000	7,
(g) of more than 18,642.5W	000	
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 of fee for installation of motor)	100	1, 1,
Montagnes-russes (outside a circus or fun fair) per installation	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	1,
(e) organisation of Public Entertainment Events (per day);	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, rum 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.	500	4,

**PART C**

**Fees (Rs)**

Complete obstruction of a street, for private purposes (per day)	000	1,
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)	000	1,
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 –		1,
(a) reinstatement fee per square metre of tarred road;	500	
(b) reinstatement fee per square metre of untarred road	500	1,
Display of an advertisement on a flag (per flag)	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