

Local Government (Fees) Regulations 2019

GN No. 252 of 2019

Government Gazette of Mauritius No. 128 of 30 November 2019

THE LOCAL GOVERNMENT ACT

Regulations made by the Minister under sections 122 and 162 of the Local Government Act

1. These regulations may be cited as the **Local Government (Fees) Regulations 2019**.
2. In these regulations —
 - “Act” means the Local Government Act;
 - “business registration card” has the same meaning as in the Business Registration Act;
 - “fees” means the fees leviable under section 122 of the Act;
 - “Registrar” has the same meaning as in the Business Registration Act.
3. (1) Subject to paragraphs (2) and (3), these regulations shall not apply to an economic operator carrying out a classified trade —
 - (a) whose annual fee does not exceed 5,000 rupees as at 30 June 2016; and
 - (b) for a period of 6 years as from 1 January 2017.
- (2) Any economic operator who is exempted under paragraph (1) shall be issued with a business registration card by the Registrar, specifying the exempted trade and the period of exemption.

(3) Paragraph (1) shall not apply to a classified trade regulated under the Excise Act and the Gambling Regulatory Authority Act.

4. For the purpose of section 122 of the Act, the fees specified in the second column of the Schedule shall be levied in respect of the corresponding classified trade specified in the first column of that Schedule.

5. (1) Any fees leviable in respect of any classified trade specified in Part I of the Schedule shall be paid —

(a) by the person to the Council where he carries out the classified trade; and

(b) through the Registrar in accordance with guidelines issued by the Ministry in consultation with the Registrar, specifying the procedure for payment of any fees.

(2) Subject to paragraph (3), any payment under paragraph (1) shall be effected —

(a) at the time of the registration of the business or not later than 15 days after the start of the classified trade; and

(b) thereafter, in respect of every subsequent financial year —

(i) in a single instalment on or before 20 January; or

(ii) where the fees due exceed the sum of 5,000 rupees, in 2 equal instalments, the first instalment being paid on or before 20 January and the second instalment being paid on or before 30 June.

(3) Where a person has, in relation to a classified trade specified in the first column of the Schedule, already effected part payment of any fees on or before 31 July 2019 in respect of the financial year ending 30 June 2020, he shall pay 50 per cent of the appropriate fee specified in the second column of the Schedule on or before 20 January 2020 in the manner specified in

regulation 5(1).

6. Where a person starts carrying a classified trade on or after 20 January of a financial year, he shall pay 50 per cent of the prescribed fee for that financial year in the manner specified in regulation 5(1).

7. A surcharge of 50 per cent shall be levied on any fee not paid within the period specified in regulation 5.

8. A person shall pay arrears of fees due in respect of any previous financial year before effecting payment for the current financial year.

9. (1) Where a person intends to carry out any classified trade specified in Parts II and III of the Schedule, he shall obtain an authorisation from the Council.

(2) A Council shall issue guidelines specifying the procedure and conditions for the issue of an authorisation under this regulation.

(3) No authorisation shall be issued by the Council unless the person pays the appropriate fees specified in the second column of the Schedule in respect of the corresponding classified trade specified in the first column of that Schedule.

(4) The fees leviable under Parts II and III of the Schedule shall be paid in full to the Council before the start of the classified trade.

10. (1) Where a hawker intends to carry out any trade, he shall, prior to the payment of fees through the Registrar, obtain an authorisation from the Council.

(2) A Council shall issue guidelines specifying the procedure and conditions for the issue of an authorisation to a hawker.

11. (1) Any person who fails to pay the fees, dues and charges specified in the Schedule shall commit an offence.

(2) No prosecution shall be instituted under paragraph (1) until after the end of the month by which the trade fees, dues and charges are due for payment.

12. A person shall not operate a trade or any activity in relation to the relevant trade unless —

- (a) he holds a permit under section 117 of the Act except where he is exempted under the Local Government (Exemption from Building and Land Use Permit) Regulations 2015; and
- (b) where the conduct of the trade or activity is regulated by an enactment, the enactment is complied with.

13. Any person who contravenes these regulations shall commit an offence and shall, on conviction, be liable to a fine not exceeding 25,000 rupees.

14. These regulations shall come into operation on 3 January 2020.

Made by the Minister on 26th November 2019.

SCHEDULE

[Regulations 4, 5, 8 and 10]

PART I

Classified trade	Leviable fee (Rs)
Agent for import and export	10,000
Agent in animals	2,000
Agent in Land and/or Building or Estate Agency	20,000
Aluminum/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	5,000
Audiotex service provider	7,500
Automotive workshop employing less than 10 persons	3,000
Automotive workshop employing 10 persons or more	5,000
Bakery	3,000
Bank (Branch)	75,000
Bank (Main Office)	150,000
Beautician/Aesthetician/Bridal make-up artist	2,000
Beauty Care Centre Billiard/pool/bowling house or snooker (per table or alley)	2,000
	2,500
Bonded warehouse	30,000
Bookseller and stationery shops	3,500
Bottler of liquor	40,000
Bread seller	500
Breeder of animals (above 20 heads)	5,000
Brewer	50,000
Builder of coach	30,000

Bulk Storage of Pesticides and Dangerous Chemicals	20,000
Business and/or Management Consultancy or Professional Service (Including medical and para-medical practitioners and opticians) (Individual)	7,000
Business and/or Management Consultancy or Professional Service (Including medical and para-medical practitioners and opticians) (Firm)	20,000
Call Center/Business Process Outsourcing	15,000
Caterer(without Canteen)	2,000
Caterer/Canteen (employing less than 10 persons)	3,000
Caterer/Canteen (employing 10 persons or more)	10,000
Cinema Hall/Multiplex (per screen)	7,500
Cleaning contractor	20,000
Cleaning Services (Individual)	2,000
Cold Room and Refrigeration Plant for storage and hire only (0 – 46.45m ²)	7,500
Cold Room and Refrigeration Plant for storage and hire only (46.46 – 92.90m ²)	10,000
Cold Room and Refrigeration Plant for storage and hire only (above 92.90m ²)	15,000
Computer/ICT related activities	9,000
Computer/ICT related activities (Individual)	2,000
Contractor for hire of audio equipment/decorative items	5,000
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
Coral Crushing Plant	40,000
Cybercafé	2,500
Day Care Centre/kindergarten	3,000
Dealer in auto cycles, motor cycles and accessories	6,000
Dealer in bicycles and bicycle accessories	3,000
Dealer in commercial and industrial equipment and accessories	10,000
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 vehicle spare parts and tyres	10,000
Dealer in motor vehicles and spare parts	50,000
Dealer in pesticides, herbicides, fertilizer and other listed chemical products	5,000
Dealer in ready made goods	3,500
Dealer in solar water heater	10,000
Dental mechanic	5,000
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	50,000
Engraver including 'tombaliste'	500
Establishment for bulk processing, storage and handling of petroleum, petroleum products, liquid gas, coal and petrol chemical products	50,000
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	15,000
Filling station	12,000
Film making studio	5,000
Financing and Lending Agency	75,000
Firm of Builders and/or Contractors	25,000
Florist	2,000
Food processing industry (employing less than 10 persons)	7,500
Food processing industry (employing 10 persons or more)	20,000
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

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)	3,000
Hypermarket	75,000
Importer/Manufacturer/Seller of gold and silver wares and other precious metals and or stones	7,000
Industry not classified elsewhere in this Part (employing less than 10 persons)	5,000
Industry not classified elsewhere in this Part (employing 10 persons or more)	10,000
Job Contractor (Grade A,B,C D or E)	5,000
Job Contractor (Grade A or B)	50,000
Job Contractor (other than Grade C, D or E)	35,000
Land Promoter and Property Developer	100,000
Launderer and Dry Cleaner	15,000
Launderette	3,000
Libraries and archives activities	3,000
Maker/Seller of clocks and watches	1,000
Manufacturer of footwear (employing less than 10 persons)	5,000

Manufacturer of footwear (employing 10 persons or more)	8,000
Manufacturer/distiller/bottler of non-alcoholic drinks	15,000
Manufacturer and/or seller of handicraft products (employing less than 10 persons)	1,000
Manufacturer and/or seller of handicraft products (employing 10 persons or more)	6,000
Manufacturer and/or seller of handicraft products(individual)	1,000
Manufacturer of alcoholic products	50,000
Manufacturer of block and/or slabs and/or bricks and/or other related items (employing less than 10 persons)	10,000
Manufacturer of block and/or slabs and/or bricks and/or other related items (employing 10 persons or more)	25,000
Manufacture of candles (Individual)	1,000
Manufacturer of candles (employing less than 10 persons)	1,000
Manufacturer of candles (employing 10 persons or more)	10,000
Manufacturer of food items (self-employed)	500
Manufacturer of footwear (Individual)	1,000
Manufacturer of furniture and cabinet (employing less than 10 persons)	3,000
Manufacturer of furniture and cabinet (employing 10 persons or more)	10,000
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 salt	5,000
Manufacturer of soap and detergents	10,000

Manufacturer of spirit cooler	10,000
Manufacturer of tiles and/or ceramic, granite and/or other related items (employing less than 10 persons)	8,000
Manufacturer of tiles and/or ceramic, granite and/or other related items (employing 10 persons or more)	20,000
Manufacturer of toilet requisites	7,000
Manufacturer of wax blends and liquid polish	7,000
Manufacturer of wine, fortified wine and vinegar	15,000
Manufacturer of mattresses	10,000
Matrimonial Agency	5,000
Medical Clinic	75,000
Medical Laboratory (including outlets)	5,000
Merchant/Wholesale dealer	10,000
Mirror manufacturer	10,000
Modeling Agency	5,000
Money changer and/or lender	25,000
Multi-purpose hall, including wedding hall	20,000
Museum/Art Gallery	3,000
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	-
Operating rental agency for car	2,500
Operating travel agency	-
Operation of landfills	150,000

Organiser of trade/commercial fair	30,000
Owner of bus for public transport (per bus)	1,000
Owner of fishing business including banian	2,000
Owner of goods vehicle (Carrier's 'B') (per vehicle)	1,000
Owner of towing services (per vehicle)	5,000
Packing enterprise of foodstuff and/or non-foodstuff	2,000
Packing enterprise of foodstuff and/or non-foodstuff (Individual)	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
Pastry shop/manufacturer (Individual)	1,000
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	40,000
Power plant	75,000
Printing Industry (employing less than 10 persons)	3,000
Printing Industry (employing 10 persons or more)	5,000
Printing Industry (Individual/Homebased)	1,000
Private Enterprise offering courier service	5,000
Private Radio/Television broadcasting	15,000
Private security service provider	15,000

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
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 – off	5,000
Retailer of liquor and alcoholic products - on and off	8,000
Rock/Stone/Coral/Sand quarry	75,000
Sawmill	5,000
Scavenging contractor	40,000
School Bus Operator (per vehicle)	1,000
Screen printing/ serigraphie	1,200
Seller of food stuff and non-foodstuff (mobile), except on public beaches	1,500
Seller of fruits/vegetables	1,000
Seller of milk/milk products	300
Seller of poultry, meat, fish and allied products	2,000
Seller of traditional medicines/ayurvedic products	500
Ship chander - Liquor and alcoholic products	10,000
Shoe mender	200
Showroom	6,000

Skating/Karting centre	4,000
Stone Crushing Plant	50,000
Store and warehouse (less than 50 m ²)	4,000
Store and warehouse (between 50-100 m ²)	10,000
Store and warehouse (more than 100 m ²)	25,000
Sugar factory or refinery	100,000
Supermarket	50,000
Tailor (employing less than 10 persons)	500
Tailor (employing 10 persons or more)	4,000
Tailor (Individual/Homebased)	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
Textile industry with or without spinning, weaving, washing, knitting, bleaching, dyeing and printing (employing 50 to 150 persons)	15,000
Textile industry with or without spinning, weaving, washing, knitting, bleaching, dyeing and printing (employing more than 150 persons)	30,000
Timber dealer, processing and storage	7,000
Undertaker	1,000
Upholsterer (Individual/Homebased)	1,000
Upholsterer	1,500
Victualler	3,000
Washing of vehicles	5,000

Wholesale Pharmacy	15,000
Wild game farming/stalking	50,000
Workshop for repair/assembly of computers and other electronic and electrical appliances	2,000
Workshop for repair/assembly of computers and other electronic and electrical appliances (Individual)	1,000
Workshop for repair of chemical appliances, refrigerators and other electrical, mechanical appliances	2,000
Workshop for vulcanization, retreading and repair of tyres and wheel balancing	3,000
Workshop not elsewhere classified	2,000
X-Ray and Scan Centre	12,000

PART II

Classified trade	Leviable fee (Rs)
Circus or fun fair	1,500
Installation of electric motor or engine	
a) Of more than 186.4 W but not more than 1481.4W;	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

e) Of more than 7454W but not more than 11,185.5W;	2000
f) Of more than 11,185.5W but not more than 18,642.5W;	3000
g) Of more than 18,642.5W;	7000
Merry-go-round (outside a circus or fun fair) power driven, per installation	550
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 Event (per day)	1,000
(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 III

Classified trade	Leviabie fee (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 ² (per 0.1 m ²)	500

(b)of more than 3 m ² (per additional 0.1 m ² or fraction thereof)	50
Fixing of posters per copy -	
(a)Size - not more than 1 m ²	10
(b)Size - more than 1 m ²	100