Municipal Town Council of Quatre Bornes (Fees for Classified Trade) Regulations 2016

GN No. 119 of 2016

Government Gazette of Mauritius No. 49 of 4 June 2016

THE LOCAL GOVERNMENT ACT

Regulations made by the Municipal Town Council of Quatre Bornes under sections 122,

158 and 163 of the Local Government Act

- 1. These regulations may be cited as the **Municipal Town Council of Quatre Bornes (Fees** for Classified Trade) Regulations 2016.
- **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 under these regulations in respect of any classified trade specified in Part A of the twelfth schedule of the Local Government Act, shall be paid by the person -
 - (a) in respect of the 6 month period of 1 January 2016 to 30 June 2016 shall be due on 1 January 2016 and shall be paid before the 2 February 2016. The Fees payable for this period shall be 50 per cent of the prescribed fee of a financial year;
 - (b) in respect of any new trade, shall be due and paid within 15 days after the start of the classified trade; and
 - (c) thereafter in respect of every subsequent financial year shall be due on 1 July of that year and shall be paid;
 - (i) in full before 31 July; or
 - (ii) in 2 equal installments, the first one on or before 31 July and the second one on

or before 31 January next ensuing.

- **4.** A surcharge of 50 per cent shall be levied on any unpaid amount within the period specified in regulation 3.
- **5.** Where a person starts carrying a classified trade on or after the 1 January 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 person's failure to pay the fees, dues and charges under the Schedule shall be instituted within 31 days after the expiry period of the trade fees, dues and charges.
- **7.** Payment of fees for classified trades specified in parts B and C shall be payable in full as specified in the Schedule.
- **8.** Any person who contravenes these regulations shall commit an offence and shall, on conviction, be liable to a fine not exceeding 25,000 rupees.
- **9.** The Municipal Council of Quatre Bornes (Fees for Classified Trades) Regulations 2014 are revoked.
- **10.** These regulations shall be deemed to have come into operation on 1 January 2016.

Made by the Municipal Council of Quatre Bornes on 28 January 2016.

TWELFTH SCHEDULE	
[Sections 2 and 122]	
PART A 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
DETAILS	FEES
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
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	4,500
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 (Individual)	2,000
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 less than 10 persons	4,500
Block/Slab/Tiles/Ceramic making, Stone/Coral crushing and other related activities employing 10 persons or more	50,000

Bookmaker conducting fixed odd betting on any other event or contingency	50,000
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	
facilities are provided	50,000
Bookseller and stationery shops	3,500
Bottler of liquor	30,000
Bread seller	50 0
Breeder of animals (above 20 heads)	4,50 0
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)	7,000
(Individual) 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

Casino	300,000
Caterer/Canteen (employing less than 10 persons)	3,000
Caterer/Canteen (employing 10 persons or more)	10,000
Caterer (without canteen)	2,000
Cinema Hall/Multiplex (per screen)	7,500
Cleaning contractor	20,000
Cleaning services (Individual)	2,000
Coin-operated amusement machine (per machine)	5,000
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
Collector	2,500
Computer/ICT related activities	9,000
Computer/ICT related activities (Individual)	2,000
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
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	9,000
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Dealer in electric and electronic appliances and accessories thereof	8,000

Dealer in fishing accessories and other marine equipment	5,000
Dealer in liquor and alcoholic products (wholesale)	30,000
Pealer in motor vehicle spare parts and tyres	10,000
Pealer in motor vehicles and spare parts	40,000
Dealer in pesticides, herbicides, fertilizer and other listed chemical roducts	5,000
Dealer in ready made goods	3,500
Dealer in solar water heater	7,500
Pental mechanic	4,500
Distiller/Bottler	25,000
Distributor of general merchandise	3,500
Distributor/Dealer of manufactured tobacco	25,000
Oock/Wharf owner and or agent	20,000
Oriving school	6,000
Outy free outlet	25,000
Engraver including 'tombaliste'	500
Establishment for bulk processing, storage and handling of petroleum, etroleum products, liquid gas, coal and petrol chemical products	50,000
Establishment for recording/sale/hire of audio, video cassette, ompact 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 etail	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
Plorist	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	

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	
Guesthouse	_	
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	
Hotel (per room)	· · · · · · · · · · · · · · · · · · ·	
Hypermarket	50,000	
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 less than 10 persons)	4,500	
Industry not classified elsewhere in this Part (employing 10 persons		
or more)	10,000	
Job Contractor (other than Grade A, B, C, D or E)	5,000	
Job Contractor (Grade A or B)	30,000	
Job Contractor (Grade C or D or E)	20,000	
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 (Individual)	1,000
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 of alcoholic products	40,000
Manufacturer 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 footwear (employing less than 10 persons)	5,000
Manufacturer of footwear (employing 10 persons or more)	8,000
Manufacturer of furniture and cabinet (employing less than 10 persons)	2,500
Manufacturer of furniture and cabinet (employing 10 persons or more)	9,000
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 toilet requisites	7,000
Manufacturer of wax blends and liquid polish	7,000
Manufacturer of wine, fortified wine and vinegar	7,500
Manufacturer of mattresses	10,000
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	_
Oil Manufacturing and/or related processing activities	30,000
Operating aquarium displaying fish or marine animals for public viewing	-
Operating rental agency for bus, including minibus	, <u> </u>
Operating rental agency for car	2,500
Operating travel agency	-
Operation of landfills	100,000
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 (Individual)	1,000
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 (Individual)	500
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 Services (Individual/Homebased)	1,000
Printing Industry (employing less than 10 persons)	2,500
Printing Industry (employing 10 persons or more)	4,500
Private club	4,000
Private Enterprise offering courier service	5,000
Private Radio/Television broadcasting	12,000
Private security service provider	15,000
Pub	-
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	_
Restaurant (excluding liquor and other alcoholic beverages) without entertainment	V. 60
Restaurant (including liquor and other alcoholic beverages) with entertainment	_
Restaurant (including liquor and other alcoholic beverages) without entertainment	· .
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	_
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	
Retailer of liquor and alcoholic products - Restaurant	=

Rock/Stone/Coral/Sand quarry	75,000
Sawmill	5,000
Scavenging contractor	40,000
School Bus Operator (per vehicle)	800
Screen printing/ serigraphie	1,200
Seller of food stuff and non-foodstuff (mobile), except beaches	on public
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
Ship chander - Liquor and alcoholic products	10,000
Shoe mender	200
Showroom	6,000
Skating/Karting centre	4,000
Store and warehouse (less than 50 m ²)	4,000
Store and warehouse (between 50-100 m²)	10,000
Store and warehouse (more than 100 m²)	25,000
Sugar factory or refinery	100,000
Supermarket	25,000
Sweepstake organiser	10,000
Table d'hôte	· · · · · · · · · · · · · · · · · · ·
Tailor (Individual/Homebased)	300
Tailor (employing less than 10 persons)	500
Tailor (employing 10 persons or more)	4,000
Tannery and leather finishing establishment	18,000
Taxi/Carrier A (Per Taxi)	500
Telecommunications and related activities	100,000

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electrical appliances (individual)	000
Workshop for repair/assembly of computers and other electronic and electrical appliances 2,6	200
Workshop for vulcanization, retreading and repair of tyres and wheel balancing 3,6	, ,,,
·	000
X-Ray and Scan Centre 12,0	

PART B	FEES
Circus or fun fair	1,500
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
(e) of more than 7457W but not more than 11,185.5W;	2,000
(f) of more than 11,185.5W but not more than 18,642.5W;	3,000
(g) of more than 18,642.5W	7,000
Merry-go-round (outside a circus or fun fair), driven by manpower 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 Events (per day);	1,000
(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, 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
PAŘT C	FEES
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 –	en e
(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