

PART i

	Old Trade Code based at CBRD	Classified trade	Leviable fee (Rs)	new trade Code
	14101	Rock/stone/coral/sand quarry	75,000	14101
	51107	Agent for import and export	10,000	51107
	51210	Agent in animals	2,000	51210
	70100	Agent in Land and/or Building or Estate Agency	20,000	70100
	28110	Aluminium/ metal welding workshop	3,000	28111
	05013	Aquaculture (for commercial purposes)	7,500	05013
	16141	Asphalt plant	50,000	16141
	31400	Assembly of batteries	7,500	31400
	34201	Assembly of motor vehicles	3,000	34201
	66040	Assurance or Insurance Agency	18,000	66040
	67200	Assurance or Insurance Company	75,000	67200
	51103	Auctioneer keeping auction room	10,000	51103
	51104	Auctioneer keeping no auction room	5,000	51104
	74999	Audiotex service provider	7,500	74999
	50200	Automotive workshop employing 10 persons or more	5,000	50200
	50201	Automotive workshop employing less than	3,000	50201
	15411	Bakery	3,000	15412
	65190	Bank (Branch)	75,000	65190
	61191	Bank (Main Office)	150,000	65191
	93022	Beautician/Aesthetician /Bridal make-up	2,000	93023
	93022	Beauty Care Centre	2,000	93022
	92411	Billiard/pool/bowling house or snooker (per table or alley)	2,500	92411
	63021	Bonded warehouse	30,000	63021
	52321	Bookseller and stationery shops	3,500	52322
	74950	Bottler of liquor	40,000	74950
	52595	Bread seller	500	52595
	01232	Breeder of animals (above 20 heads)	5,000	01232
	15510	Brewer	50,000	15511
	34203	Builder of coach	30,000	34203

	63020	Bulk Storage of pesticides and dangerous chemicals	20,000	63020
	91120	Business and/or Management Consultancy	20,000	91120
	74141	Business and/or Management Consultancy or Professional Service (Including medical and paramedical practitioners and opticians) (Individual)	7,000	74141
	72900	Call Center/Business Process Outsourcing	15,000	72902
	55204	Caterer (without canteen)	2,000	55207
	55208	Caterer/canteen (employing 10 persons or more)	10,000	55208
	55204	Caterer/canteen (employing less than 10 persons)	3,000	55209
	92120	Cinema Hall/multiplex (per screen)	7,500	92120
	90003	Cleaning contractor	20,000	45205
	45203	Cleaning services (Individual)	2,000	45204
	63022	Cold room and refrigeration plant for	7,500	63022
	63023	Cold room and refrigeration plant for storage and hire only (46.46-92.90 square metres)	10,000	63023
	63024	Cold room and refrigeration plant for storage and hire only (above 92.90 square metres)	15,000	63024
	72900	Computer/ICT related activities	9,000	72900
	72900	Computer/ICT related activities (Individual)	2,000	72901
	71309	Contractor for hire of audio equipment/decorative items	5,000	71309
	71290	Contractor for hire of construction plants and equipment	7,500	71290
	71220	Contractor for hire of scaffolding	7,500	71220
	71290	Contractor for leasing/renting of machinery	15,000	71291
	71111	Contractor of motor vehicles (per motor	2,000	71111
	28110	Copper/Tin Smith	1,000	28211
	26951	Coral Crushing Plant	40,000	26952
	72400	Cybercafé	2,500	72400
	85310	Day Care Centre/Kindergarten	3,000	85310
	50401	Dealer in auto cycles, motor cycles and accessories	6,000	50401
	52398	Dealer in bicycles and bicycle accessories	3,000	52398
	51500	Dealer in commercial and industrial	10,000	51500
	52330	Dealer in electric and electronic appliances	8,000	52330
	52111	Dealer in firearms, ammunitions and accessories	50,000	52114

	51500	Dealer in fishing accessories and other	5,000	51501
	51221	Dealer in liquor and alcoholic products	30,000	51222
	50300	Dealer in motor vehicle spare parts and	10,000	50300
	50100	Dealer in motor vehicles and spare parts	50,000	50100
	24210	Dealer in pesticides, herbicides, fertilizers and other listed chemical products	5,000	24211
	52321	Dealer in ready made goods	3,500	52321
	51900	Dealer in solar water heater	10,000	51901
	33112	Dental mechanic	5,000	33112
82920	15510	Distiller/bottler	25,000	15512
	51399	Distributor of general merchandise	3,500	51399
	51221	Distributor/dealer of manufactured tobacco	25,000	51223
	63010	Dock/Wharf owner and/or agent	20,000	63010
	80901	Driving school	6,000	80901
	52190	Duty free outlet	50,000	52190
	26960	Engraver including <i>tombaliste</i>	500	26960
	23200	Establishment for bulk processing, storage	50,000	23200
	22300	Establishment for recording/sale/hire of	5,000	22300
	24222	Establishment for the manufacture of	30,000	24222
	52399	Exhibition centre with the right to sell	15,000	52399
	50500	Filling station	12,000	50500
	591101	Film making studio	5,000	59110
	65921	Financing and Lending Agency	75,000	65921
	54201	Firm of builders and/or contractors	25,000	54201
	52392	Florist	2,000	52392
	15499	Food processing industry (employing 10 persons or more)	20,000	15499
	15500	Food processing industry (employing less than 10 persons)	7,500	15500
	24210	Formulation and packing of pesticides, herbicides, fertilizers and other listed	6,000	24210
	28910	Foundry, smelting plant or metallurgical	10,000	28910
	52397	Gas seller (retailer)	500	52397
	51410	Gas seller (wholesaler)	8,000	51410
	52111	General retailer foodstuff and non-	2,500	52111
	52340	Hardware shop having the right to sell cement and iron and steel bars	10,000	52340
	52341	Hardware shop not having the right to sell	7,500	52341
	93091	Health club, sports centre and/or wellness centre (including gym and spa)	3,000	93091
	52112	Hypermarket	75,000	52112
	52370	Importer/manufacturer/seller of gold and	7,000	52370

	36999	Industry not classified elsewhere in this	10,000	36999
		Industry not classified elsewhere in this	5,000	
	37000	Part (employing less than 10 persons)		37000
	45202	Job Contractor (Grade A or B)	50,000	45202
	42901	Job Contractor (Grade C or D or E)	35,000	45200
	45203	Job Contractor (other than Grade A, B, C, D)	5,000	45203
	70200	Land Promoter and Property Developer	100,000	70200
	93010	Launderer and Dry Cleaner	15,000	93010
	93011	Launderette	3,000	93011
	910101	Libraries and archives activities	3,000	91010
	52401	Maker/seller of clocks and watches	1,000	52401
	52402	Manufacturer and/or seller of handicraft products (employing 10 persons or more)	6,000	52402
	52403	Manufacturer and/or seller of handicraft products (employing less than 10 persons)	1,000	52403
	52403	Manufacturer and/or Seller of handicraft products (Individual)	1,000	52405
	15510	Manufacturer of alcoholic products	50,000	15513
	26951	Manufacturer of block and/or slabs and/or	25,000	26954
	26991	Manufacturer of block and/or slabs and/or	10,000	26953
	36998	Manufacturer of candles (employing 10 persons or more)	10,000	36998
	37002	Manufacturer of candles (employing less	1,000	36997
	37002	Manufacturer of candles (Individual)	1,000	36996
	15501	Manufacturer of food items (self-employed)	500	15501
	19201	Manufacturer of footwear (employing 10 persons or more)	8,000	19201
	19210	Manufacturer of footwear (employing less than 10 persons)	5,000	19210
	19211	Manufacturer of footwear (Individual)	1,000	19212
	36101	Manufacturer of furniture and cabinet (employing 10 persons or more)	10,000	36101
	36104	Manufacturer of furniture and cabinet (employing less than 10 persons)	3,000	36104
	15510	Manufacturer of island recipe rum	30,000	15514
	15510	Manufacturer of island wine, made-wine, admixed wine, fruit wine, fortified island	30,000	15515
	36109	Manufacturer of mattresses	10,000	36109
	24292	Manufacturer of salt	5,000	24292
	24241	Manufacturer of soap and detergents	10,000	24241
	15510	Manufacturer of spirit cooler	10,000	15516
	26951	Manufacturer of tiles and/or ceramic, granite and/or other related items	20,000	26956

	26991	Manufacturer of tiles and/or ceramic, granite and/or other related items	8,000	26955
	24242	Manufacturer of toilet requisites	7,000	24242
	24243	Manufacturer of wax blends and liquid polish	7,000	24243
	15510	Manufacturer of wine, fortified wine and	15,000	15517
	15510	Manufacturer/distiller/bottler of non-alcoholic drinks	15,000	15518
	93090	Matrimonial Agency	5,000	93090
	85201	Medical Clinic	75,000	85201
	85199	Medical Laboratory	5,000	85200
	51900	Merchant/wholesale dealer	10,000	51900
	26100	Mirror manufacturer	10,000	26100
	75001	Modelling Agency	5,000	75001
	65920	Money changer and/or lender	25,000	65920
	70101	Multi-purpose hall, including wedding hall	20,000	70101
	92320	Museum/Art Gallery	3,000	92320
	15140	Oil Manufacturing and/or related	30,000	15140
	932991	Operating aquarium displaying fish or	10,000	93299
	492251	Operating rental agency for bus, including minibus	-	49225
	71111	Operating rental agency for car	2,500	71112
	791101	Operating travel agency	-	79110
	390001	Operation of landfills	150,000	39000
	75000	Organiser of trade/commercial fair	30,000	75000
	60211	Owner of bus for public transport (per bus)	1,000	60211
	52521	Owner of fishing business, including <i>banian</i>	2,000	52521
	60232	Owner of goods vehicle (carrier's B) (per vehicle)	1,000	60232
	522121	Owner of towing services (per vehicle)	5,000	52212
	74951	Packing enterprise of foodstuff and/or non-foodstuff	2,000	74951
	74951	Packing enterprise of foodstuff and/or non-foodstuff (Individual)	2,000	74952
	63030	Paid parking spaces for motor vehicles (per slot)	1,500	63030
	28110	Panel beating and/or paint workshop	2,000	28311
	15411	Pastry shop/manufacturer	2,000	15413
	15411	Pastry shop/manufacturer (individual)	1,000	15414
	74930	Pest control service provider	2,000	74930
	23201	Petroleum refinery	5,000	23201
	74940	Photographer/cameramen/photo studio	2,000	74940
	01229	Plant nursery	1,000	01229

	01230	Poultry pen – 25 to 500 birds	3,000	01230
	01222	Poultry pen – 501 to 5,000 birds	15,000	01222
	01222	Poultry pen – above 5,000 birds	40,000	01223
	351001	Power plant	75,000	35100
	22210	Printing Industry (employing 10 persons or more)	5,000	22210
	22211	Printing Industry (employing less than 10 persons)	3,000	22211
	22211	Printing services (individual/homebased)	1,000	22212
	64120	Private enterprise offering courier service	5,000	64120
	92130	Private radio/television broadcasting	15,000	92130
	74920	Private security service provider	15,000	74920
	21010	Pulp and paper manufacturer	9,000	21010
	37100	Recycling plant enterprise	7,000	37100
	75003	Registered Office of Company	6,000	75003
	35920	Repair/assembly for repair of bicycles and motorcycles	1,000	35920
	85320	Residential Care Homes	8,000	85320
	52310	Retail Pharmacy	7,000	52308
	52202	Retailer of beer and alcoholic beverages	5,000	52204
	52202	Retailer of liquor and alcoholic products –	10,000	52206
		Retailer of liquor and alcoholic products – off	5,000	52203
	52202	Retailer of liquor and alcoholic products –	8,000	52205
	20100	Sawmill	5,000	20100
	90003	Scavenging contractor	40,000	45206
	60212	School bus operator (per vehicle)	1,000	60212
	17129	Screen printing/ <i>serigraphie</i>	1,200	17129
	52596	Seller of foodstuff and non-foodstuff	1,500	52596
	52523	Seller of fruits/vegetables	1,000	52523
	52599	Seller of milk/milk products	300	52599
	52530	Seller of poultry, meat, fish and allied	2,000	52530
	52311	Seller of traditional medicines/ayurvedic	500	52311
	51107	Ship chandler - liquor and alcoholic	10,000	51108
	19211	Shoe mender	200	19211
	75002	Showroom	6,000	75002
	93091	Skating/karting centre	4,000	93092
81011	14101	Stone Crushing Plant	50,000	14102
	63027	Store and warehouse (between 50-100	10,000	63027
	63025	Store and warehouse (less than 50 square metres)	4,000	63025
	63026	Store and warehouse (more than 100	25,000	63026
	15420	Sugar factory or refinery	100,000	15420

	52113	Supermarket	50,000	52113
	18102	Tailor (employing 10 persons or more)	4,000	18102
	18110	Tailor (employing less than 10 persons)	500	18110
	18110	Tailor (Individual/Homebased)	500	18111
	19122	Tannery and leather finishing establishment	18,000	19122
	60221	Taxi/Carrier A (per taxi)	500	60221
	72900	Telecommunications and related activities	100,000	72903
	17290	Textile industry with or without spinning, weaving, washing, knitting, bleaching, dyeing and printing (employing 50 to 150)	15,000	17290
	17291	Textile industry with or without spinning,	7,000	17291
	17292	Textile industry with or without spinning,	30,000	17292
	52351	Timber dealer, processing and storage	7,000	52351
	20231	Undertaker	1,000	20231
	36110	Upholsterer	1,500	36110
	36110	Upholsterer (individual/homebased)	1,000	36111
	55206	Victualler	3,000	55206
	50201	Washing of vehicles	5,000	50203
	52310	Wholesale Pharmacy	15,000	52309
	01231	Wild game farming/stalking	50,000	01231
	52603	Workshop for repair of chemical	2,000	52604
	72500	Workshop for repair/assembly of	2,000	72501
	72500	Workshop for repair/assembly of	1,000	72502
	50202	Workshop for vulcanisation, retreading and	3,000	50202
	52609	Workshop not elsewhere classified	2,000	52609
	85199	X-Ray and scan centre	12,000	85203

Fees payable at Local Authorities for Part II and III

PART ii

	Classified trade	Leviable fee (Rs)
	Circus or fun fair	1,500
	Installation of electric motor or engine –	
	(a) of more than 186.4W but not more than 1,491.4W;	250
	(b) of more than 1,491.4W but not more than 2,982.8W;	300
	(c) of more than 2,982.8W but not more than 3,728.5W;	500
	(d) of more than 3,728.5W but not more than 7,457W;	900

	(e) of more than 7,457W 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 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)	1,100
	<i>Montagnes-russes</i> (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 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 handicrafts (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	Leviable 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; (b) reinstatement fee per square metre of untarred road	1500 500
		Display of an advertisement on a flag (per	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 square metres (per 0.1 square metre) (b) of more than 3 square metres (per additional 0.1 square metre or fraction thereof)	500 50
		Fixing of posters per copy –	10
			100