PAYMENT OF TRADE FEES

Payment of Trade Fees for the financial year 2024/2025 must be effected at Corporate and Business Registration Department (CBRD)

The first instalment for the payment of the trade fee for period 1st July 2024 to 31st December 2024 is payable till 20 January 2025.

The second instalment for the payment of the trade fee for period 1st January 2025 to 30 June 2025 is the 30th June 2025.

1. Exemption from payment of Trade Fees not more than MUR 5000

Businesses with classified trades and whose fees are not more than MUR 5,000, are exempted from payment of the trade fee.

Note: This provision is not applicable to activities regulated under the Excise Act and the Gambling Regulatory Authority Act.

2. Payment of Trade Fees more than Rs 5,000.

Where the fees payable exceed the sum of 5,000 rupees, the payment can be done in two equal instalments:

- The first instalment is payable on or before 20 January 2025; and
- the second instalment is payable on or before 30 June 2025

3. Exemption from payment for businesses registered on or after 5 August 2021

Businesses registered on or after 5 August 2021 are exempted from the payment of Trade Fees for two financial years as from the date of their registration.

Those businesses whose 2 financial years have already lapsed are required to pay their trade fees.

Trade Fees in respect of these businesses will therefore become payable as from 1 July 2023. (A list of businesses with the corresponding fees is available on the website: https://companies.govmu.org)
Note: The above exemptions do not apply for the following activities falling under the Real Estate Agent Authority:

(i) Agent in Land
(ii) Land Promoter
(iii) Multi-purpose hall including wedding hall

4. Modes of Payment

(a) Online Payment

In order to effect online payment, customers (if not already registered) should be registered with the Mauritius Network Services (MNS) at [https://portalmns.mu/cbris/](https://portalmns.mu/cbris/).

For more information, you may call the MNS Customer Service on Hotline 86205 (local) +230 4607205 (international), or send an email to customer.service@mns.mu

Online Payment can be effected in the following manner:

- Payment from Deposit Account
- Electronic Transfer Via Local Banks (For Mur Only)
- Credit Card
- Instant Payment System (Ips) Via Maucas:
  - (i) Internet Banking
  - (ii) Pay via QR code scanning option of banking application. The following mobile applications can be used to scan QR Code:
    - i. POP (Bank One)
    - ii. Juice (MCB)
    - iii. Blink (Emtel)
    - iv. QR code (MauBank)

(b) Procedures for payment of Registration fees

_Pursuant to paragraphs 5(1) & (2) of the Regulations dated 9 January 2016 (GN 3 of 2016 refers)_

The following entities **must**, according to the above regulations, use the online service:

1. A person providing a service by making a filing or payment required under the Act or a relevant Act.
2. Audit Firm.
3. Company with turnover of 50 million rupees or more.
4. Company Service Provider
5. Law firm.
6. Management Company or company with a management licence issued under the Financial Services Act.
7. Registered Agent

(c) Payment at Cash Office

i) By Cash

ii) By cheques

_The cheque should:_
• be payable to the Government of Mauritius
• be crossed
• clearly indicate on verso, the Business Registration Number and name of the company or name of holder of the BRC, address and phone number of a contact person.

iii) By Debit/Credit Cards

*Note: A Service Charge of 1.725% is applicable for payment exceeding Rs 25 000.*

Payment can be effected at the Cash Office of the office of CBRD situated on ground floor at One Cathedral Square Building, Jules Koenig Street, Port Louis during the following official hours:

Weekdays ONLY : 9.00 a.m. to 3.30 p.m.