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# GUIDELINES FOR THE PAYMENT OF TRADE FEES

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The online payment guide



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17 DECEMBER 2020

CORPORATE AND BUSINESS REGISTRATION DEPARTMENT

3rd Floor, One Cathedral Square Building, 16, Jules Koenig Street, Port Louis

## 1. Introduction

The Corporate and Business Registration Department (CBRD) is the only agent responsible for collecting trade fees on behalf of Local Authorities since 03 January 2020.

An economic operator can either pay the trade fees online or at the counter. The law provides that trade fees shall be paid either in one instalment on or before 20 January or in 2 instalments, the first one on or before 20 January and the second one before 30 June.

The Local Government Act 2011 also provides that arrears should be paid first before being able to pay the trade fees for the current period and a surcharge of 50% of the amount of the trade fees shall be levied in case of non-payment of the relevant trade fees.

Note:

1. An operator is exempted from payment of trade fees for a classified trade if the trade fee does not exceed MUR 5,000.
2. Trade fees should be paid online upon incorporation of the company or registration of the business or within 15 days after the start of operations either at the counter of the CBRD or online.

## 2. Fees to be paid

Activities which are required to pay the trade fees are listed in **Annex 1** of these guidelines.

## 3. Documents required

No document is to be uploaded at the time of payment of trade fees.

## 4. Payment of Trade fees by an individual

Step 1: Register for a login and password: <https://portalmns.mu/cbris-ytf/>

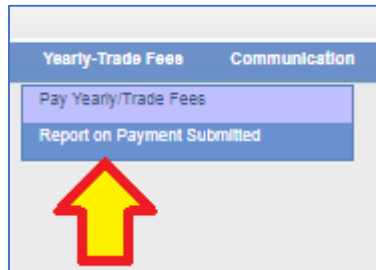
Step 2: Upon receipt of the login and password, Login on <https://portalmns.mu/cbris-ytf/login>

Step 3: Fill in the required information and effect payment using a **credit card** .

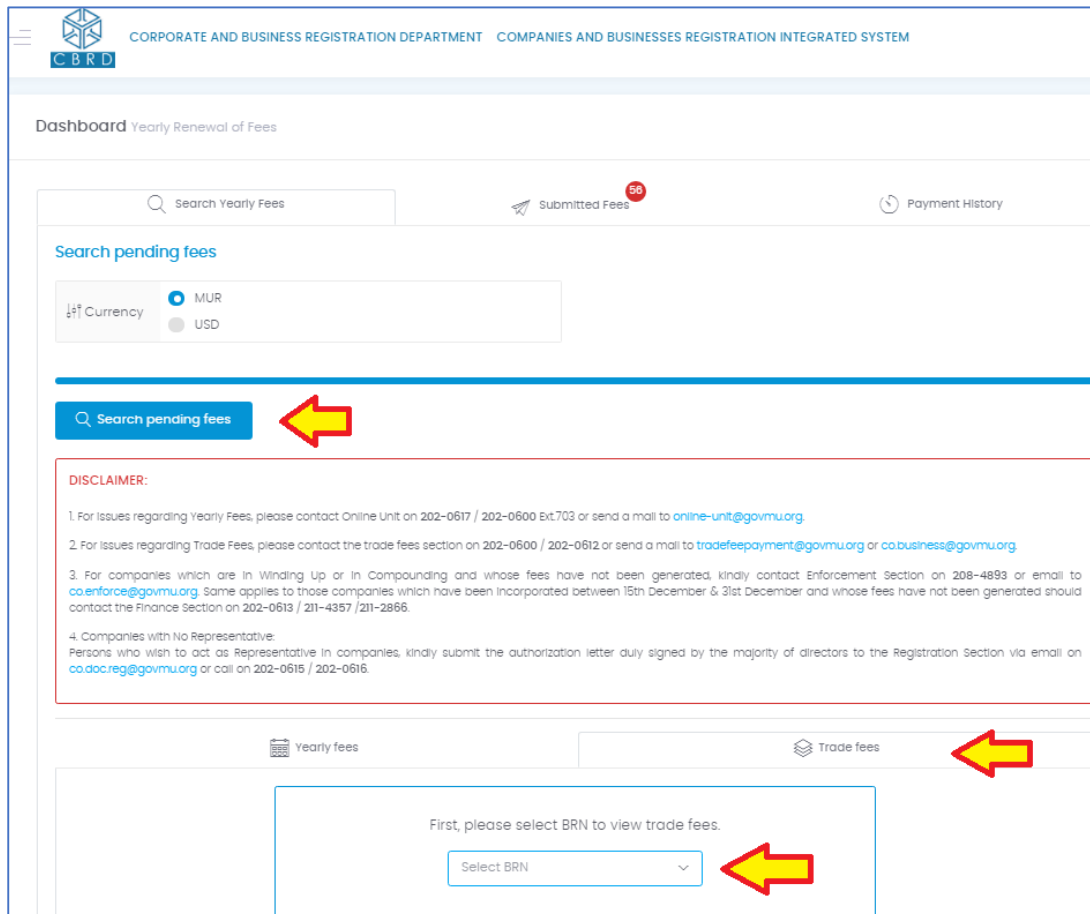
## 5. Payment of Trade fees by a company

Step 1: Login on <https://portalmns.mu/cbris/>

Step 2: Select 'Pay Yearly/Trade Fees'



Step 3: Go to 'Dashboard' and click on 'Search Pending Fees'



Step 4: Go to 'Dashboard' and click on 'Search Pending Fees'

Step 5: Click on 'Trade Fees' and select the appropriate BRN.

Step 6: Select the Instalment to be paid for.

First, please select BRN to view trade fees.

C1006625 X

**List of trade fees**

**Important Notice :**  
If you have already paid your trade fees for previous financial periods and these are being shown as due, provide the corresponding receipt number and amount.

BRN	Receipt Number	Amount Paid	Activity	Fin. Year	Ins.	Item	Address	Company name	Amount	Fine	Added by
<input checked="" type="checkbox"/>	C1006625	Receipt No.	Instal Amt	Rock/stone /C...	2020/2021	1	ROYAL ROAD, MAHEBO...	.	37,500	0	TRUSR4
<input type="checkbox"/>	C1006625	Receipt No.	Instal Amt	Rock/stone /C...	2020/2021	2	ROYAL ROAD, MAHEBO...	.	37,500	0	
<input type="checkbox"/>	C1006625	Receipt No.	Instal Amt	ALUMINIUMMET...	2020/2021	1	ROYAL ROAD VACOAS	.	3,000	0	
<input type="checkbox"/>	C1006625	Receipt No.	Instal Amt	ALUMINIUMMET...	2020/2021	2	ROYAL ROAD VACOAS	.	3,000	0	

**Step 7: On the left of screen, click on ‘Check amount due’ and proceed to payment using the Credit Card.**

Corporate and Business Registration Department - COMPANIES AND BUSINESSES REGISTRATION INTEGRATED SYSTEM

Dashboard Trade Fees Removal of Fees

Search pending fees

Currency: MUR / USD

**DISCLAIMER:**

- For issues regarding yearly fees, please contact Online Unit on 202-6897 / 202-6860 Ext.703 or send a mail to [online-unit@go.guam](mailto:online-unit@go.guam)
- For issues regarding Trade Fees, please contact the trade fees section on 202-6860 / 202-6862 or send a mail to [trade-fees@go.guam](mailto:trade-fees@go.guam) or [customers@go.guam](mailto:customers@go.guam)
- For companies which are in Winding Up or in Compounding and whose fees have not been generated, kindly contact Enforcement Section on 202-4889 or email to [enforcement@go.guam](mailto:enforcement@go.guam). Some applies to those companies which have been incorporated between 10th December 5 2015 December and whose fees have not been generated should contact the Finance Section on 202-6860 / 20-4937 (20-2855)
- Companies with no Representative: Persons who wish to act as Representative in companies, kindly submit the authorization letter duly signed by the majority of directors to the Registration Section via email on [corporate@go.guam](mailto:corporate@go.guam) or call on 202-6888 / 202-6886

Trade Fees User guide

Yearly Fees User guide

Cart summary

Rock/stone /Cora/stone quarry  
@ ROYAL ROAD MAHEBO  
C1006625 for 2020/2021-1  
MUR 37,500

**Check amount due**

Amount due

Payment

## 6. Processing of payment and issue of the trade fee receipt

- Individual**

Upon receipt of payment, a mail will be sent to the operator with the trade fee receipt which can be printed to be displayed at the place of business.

- Companies**

Upon receipt of payment by the CBRD, the trade fee receipt will be issued on the platform. Operators will have both a view option and a print option.

## 7. Relevant Legislations

The Local Government Act 2011;

The Local Government (Fees) Regulations 2019; and

The Local Government (Amendment of Schedule) Regulations 2019

## Annex 1

*Government Notices 2019*

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**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
Aluminium/ 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

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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 paramedical practitioners and opticians) (Individual)	7,000
Business and/or Management Consultancy or Professional Service (Including medical and paramedical 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 (0-46.45 square metres)	7,500
Cold room and refrigeration plant for storage and hire only (46.46-92.90 square metres)	10,000
Cold room and refrigeration plant for storage and hire only (above 92.90 square metres)	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

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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, fertilizers 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

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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, fertilizers and other listed chemical products	6,000
Foundry, smelting plant or metallurgical workshop and galvanising 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



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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 (other than Grade A, B, C, D or E)	5,000
Job Contractor (Grade A or B)	50,000
Job Contractor (Grade C or 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

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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 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	5,000
Merchant/wholesale dealer	10,000
Mirror manufacturer	10,000
Modelling Agency	5,000

*Government Notices 2019*

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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 5,000 birds	15,000
Poultry pen – above 5,000 birds	40,000

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Power plant	75,000
Printing Industry (employing less than 10 persons)	3,000
Printing Industry (employing 10 persons or more)	5,000
Printing services (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 foodstuff 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

*Government Notices 2019*

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Seller of traditional medicines/ayurvedic products	500
Ship chandler - 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 square metres)	4,000
Store and warehouse (between 50-100 square metres)	10,000
Store and warehouse (more than 100 square metres)	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 vulcanisation, 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 186.4W 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

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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 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
(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;	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 square metres (per 0.1 square metre)	500
(b) of more than 3 square metres (per additional 0.1 square metre or fraction thereof)	50
Fixing of posters per copy –	
(a) size – not more than one square metre	10
(b) size – more than one square metre	100