

List of classified trades as per Part A of the Local Government Act

	Trade name	Exempt BLP	Trade Code	Trade Fees Payable (MUR)	
				Urban	Rural
1	Agent for Import and Export	Exempt	51107	6,000	10,000
2	Agent in Animals	Exempt	51210	2,000	2,000
3	Agent in Land and/or Building, or Estate Agency	Exempt	70100	15,000	20,000
4	Aluminium/metal welding workshop	Not exempt	25921	3,000	3,000
5	Aquaculture (for commercial purposes)	Not exempt	05013	7,500	7,500
6	Asphalt plant	Not exempt	43909	50,000	50,000
7	Assembly of batteries	Not exempt	31400	7,500	7,500
8	Assembly of motor vehicles	Not exempt	34201	3,000	3,000
9	Assurance or Insurance Agency	Not exempt	66040	18,000	18,000
10	Assurance or Insurance Company	Not exempt	67200	75,000	75,000
11	Auctioneer keeping auction room	Not exempt	51103	10,000	10,000
12	Auctioneer keeping Not exempt auction room	Exempt	51104	4,500	5,000
13	Audiotex service provider	Exempt	74999	7,500	7,500
14	Automotive Workshop employing 10 persons or more	Not exempt	50200	5,000	5,000
15	Automotive Workshop employing less than 10 persons	Not exempt	50201	3,000	3,000
16	Bakery	Not exempt	10711	2,500	3,000
17	Bank (Branch)	Not exempt	65190	75,000	75,000
18	Bank (Main Office)	Not exempt	65191	150,000	150,000
19	Beauty Care Centre	Exempt (Beautician/ Aesthetician/ Bridal make-up artist - individual)	93022	2,000	2,000
20	Billiard/Pool/Bowling House or SNot exemptoker (per table or alley)	Not exempt	92411	2,500	2,500
21	Block/Slab/Tiles/Ceramic making, Stone/Coral crushing and other related activities employing 10 persons or more	Not exempt	26951	50,000	50,000
22	Block/Slab/Tiles/Ceramic making, Stone/Coral crushing and other related activities employing less than 10 persons	Not exempt	26991	4,500	5,000
23	Bonded Warehouse	Not exempt	63021	30,000	30,000

24	Bookseller and stationery shops	Not exempt	47619	3,500	3,500
25	Bottler of liquor	Not exempt	829201	30,000	40,000
26	Bread Seller	Exempt	52595	500	500
27	Breeder of animals (above 20 heads)	Not exempt	01232	4,500	5,000
28	Brewer	Not exempt	110100	50,000	50,000
29	Builder of Coach	Not exempt	34203	25,000	30,000
30	Bulk Storage of Pesticides and Dangerous Chemicals	Not exempt	63020	15,000	20,000
31	Business and/or Management Consultancy or Professional Service (including medical and para- medical practitioners and opticians) (firm)	Not exempt	91120	20,000	20,000
32	Business and/or Management Consultancy or Professional Service (including medical and para- medical practitioners and opticians) (Individual)	Exempt	74141	7,000	7,000
33	Call Center/Business Process Outsourcing	Not exempt	82200	15,000	15,000
34	Caterer/Canteen (employing 10 persons or more)	Not exempt	55208	10,000	10,000
35	Caterer/Canteen (employing less than 10 persons)	Exempt (Caterer without canteen)	55204	3,000	3,000
36	Cinema Hall/Multiplex (per screen)	Not exempt	92120	7,500	7,500
37	Cleaning contractor	Not exempt	81210	20,000	20,000
38	Cold Room and Refrigeration Plant for storage and hire only (0 – 46.45 m2)	Not exempt	63022	7,500	7,500
39	Cold Room and Refrigeration Plant for storage and hire only (46.46 – 92.90 m2)	Not exempt	63023	10,000	10,000
40	Cold Room and Refrigeration Plant for storage and hire only (above 92.90 m2)	Not exempt	63024	15,000	15,000
41	Collector	Not exempt	920091	2,500	15,000
42	Computer/ICT Related Activities	Exempt (Individual)	72900	9,000	9,000
43	Contractor for hire of audio equipment/decorative items	Exempt (Individual)	71309	4,500	5,000
44	Contractor for hire of construction plants and equipment	Not exempt	71290	7,500	7,500

45	Contractor for hire of scaffolding equipment, tubular tent and accessories	Not exempt	71220	7,500	7,500
46	Contractor for leasing/renting of machinery and equipment (other than motor vehicles)	Not exempt		15,000	15,000
47	Contractor of motor vehicles – per motor vehicle	Not exempt	71111	2,000	2,000
48	Copper/Tin Smith	Not exempt	25991	1,000	1,000
49	Cybercafé	Not exempt	72400	2,500	2,500
50	Day Care Centre/kindergarten	Not exempt	85310	3,000	3,000
51	Dealer in auto cycles, motor cycles and accessories	Not exempt	50401	6,000	6,000
52	Dealer in bicycles and bicycles accessories	Not exempt	52398	3,000	3,000
53	Dealer in commercial and industrial equipment and accessories	Not exempt	51500	9,000	10,000
54	Dealer in electric and electronic appliances and accessories thereof	Not exempt	52330	8,000	8,000
55	Dealer in firearms, ammunitions and accessories	Not exempt	479991	50,000	50,000
56	Dealer in fishing accessories and other marine equipment	Not exempt	465901	5,000	10,000
57	Dealer in liquor and alcoholic products (wholesale)	Not exempt	463001	30,000	30,000
58	Dealer in motor vehicles and spare parts	Not exempt	50100	40,000	50,000
59	Dealer in motor vehicles spare parts and tyres	Not exempt	50300	10,000	10,000
60	Dealer in pesticides, herbicides, fertilizer and other listed chemical products	Not exempt	46691	5,000	5,000
61	Dealer in ready made goods	Not exempt	52321	3,500	3,500
62	Dealer in solar water heater	Not exempt	465902	7,500	10,000
63	Dental mechanic	Exempt	33112	4,500	5,000
64	Distiller/Bottler	Not exempt	829202	25,000	25,000
65	Distributor of general merchandise	Exempt	51399	3,500	3,500
66	Distributor/Dealer of manufactured tobacco	Not exempt	463002	25,000	25,000
67	Dock/Wharf owner and/or agent	Not exempt	63010	20,000	20,000
68	Driving School	Not exempt	80901	6,000	6,000
69	Duty Free Outlet	Not exempt	52190	25,000	50,000
70	Engraver, including ‘tombaliste’	Not exempt	26960	500	500
71	Establishment for bulk processing, storage and handling of petroleum, petroleum products, liquid gas, coal and petrol chemical products	Not exempt	23200	50,000	50,000
72	Establishment for recording/sale/hire of audio, video cassette, compact discs and other recording/storage devices	Not exempt	22300	5,000	5,000

73	Establishment for the manufacture of paints and other allied products	Not exempt	24222	30,000	30,000
74	Exhibition Centre with the right to sell articles exhibited therein by retail	Not exempt	52399	7,500	15,000
75	Filling Station	Not exempt	50500	12,000	12,000
76	Film making studio	Not exempt	59110	5,000	5,000
77	Financing and Lending Agency	Not exempt	65921	70,000	75,000
78	Firm of Builders and/or Contractors	Not exempt	45201	25,000	25,000
79	Florist	Exempt	52392	2,000	2,000
80	Food processing industry (employing 10 persons or more)	Not exempt	15499	20,000	20,000
81	Food processing industry (employing less than 10 persons)	Not exempt	15500	7,500	7,500
82	Formulation and Packing of Pesticides, Herbicides, Fertilizer and other listed chemical products	Not exempt	24210	6,000	6,000
83	Foundry, smelting plant or metallurgical workshop and galvanizing and electroplating activities	Not exempt	28910	10,000	10,000
84	Gas Seller (Retailer)	Not exempt	52397	500	500
85	Gas Seller (Wholesaler)	Not exempt	51410	8,000	8,000
86	General Retailer – Foodstuff and Not exemptn Foodstuff	Not exempt	52111	2,200	2,500
87	Guesthouse (per room)	Not exempt	55103	600	800
88	Hardware shop having the right to sell cement and iron and steel bars	Not exempt	52340	10,000	10,000
89	Hardware shop Not exempttt having the right to sell cement and iron and steel bars	Not exempt	52341	7,500	7,500
90	Health club, sports centre and/or wellness centre (including gym and spa)	Not exempt	93091	2,500	3,000
91	Hotel (per room)	Not exempt	55101	1000	1,000
92	Hypermarket	Not exempt	52112	50,000	75,000
93	Importer/Manufacturer/Seller of Gold and Silver wares and other precious metals and/or stones	Not exempt	52370	6,000	7,000
94	Industry Not exempttt classified elsewhere in this Part (employing 10 persons or more)	Not exempt	36999	10,000	10,000
95	Industry Not exempttt classified elsewhere in this Part (employing less than 10 persons)	Not exempt	37000	4,500	5,000
96	Job Contractor (Grade A or B)	Not exempt	45202	30,000	50,000

97	Job Contractor (Grade C or D or E)	Not exempt	452021	20,000	35,000
98	Job Contractor (Other than Grade A, B, C, D or E)	Exempt	45203	5,000	5,000
99	Land Promoter and Property Developer	Exempt	70200	40,000	100,000
100	Launderer and Dry Cleaner	Not exempt	93010	15,000	15,000
101	Launderette	Not exempt	93011	3,000	3,000
102	Libraries and archives activities	Not exempt	91010	3,000	3,000
103	Maker/Seller of clocks and watches	Exempt (Individual)	52401	700	1,000
104	Manufacturer /Distiller/Bottler of Not exemptn alcoholic drinks	Not exempt	110412	15,000	15,000
105	Manufacturer and/or Seller of handicraft products (employing 10 persons or more)	Not exempt	52402	6,000	6,000
106	Manufacturer and/or Seller of handicraft products (employing less than 10 persons)	Exempt (Individual)	52403	1,000	1,000
107	Manufacturer of alcoholic products	Not exempt	110102	40,000	50,000
108	Manufacturer of candles (employing 10 persons or more)	Not exempt	36998	10,000	10,000
109	Manufacturer of candles (employing less than 10 persons)	Exempt	37002	1,000	1,000
110	Manufacturer of food items (self-employed)	Exempt	15501	500	500
111	Manufacturer of footwear (employing 10 persons or more)	Not exempt	19201	8,000	8,000
112	Manufacturer of footwear (employing less than 10 persons)	Exempt	19210	5,000	5,000
113	Manufacturer of furniture and cabinet (employing 10 persons or more)	Not exempt	36101	9,000	10,000
114	Manufacturer of furniture and cabinet (employing less than 10 persons)	Not exempt	36104	1,500	3,000
115	Manufacturer of island recipe rum	Not exempt	110103	30,000	30,000
116	Manufacturer of island wine, made-wine, admixed wine, fruit wine, fortified island wine, fortified fruit wine, vinegar	Not exempt	110202	30,000	30,000
117	Manufacturer of mattresses	Not exempt	36109	10,000	10,000
118	Manufacturer of salt	Not exempt	24292	5,000	5,000
119	Manufacturer of soap and detergents	Not exempt	24241	10,000	10,000
120	Manufacturer of spirit cooler	Not exempt	110104	10,000	10,000
121	Manufacturer of toilet requisites	Not exempt	24242	7,000	7,000
122	Manufacturer of wax blends and liquid polish	Not exempt	24243	7,000	7,000
123	Manufacturer of wine, fortified wine and vinegar	Not exempt	110203	7,500	15,000

124	Matrimonial Agency	Exempt	93090	4,500	5,000
125	Medical Clinic	Not exempt	85201	40,000	100,000
126	Medical Laboratory (including outlets)	Not exempt	869031	5,000	5,000
127	Merchant/Wholesale dealer	Not exempt	51900	10,000	10,000
128	Mirror Manufacturer	Not exempt	26100	8,000	10,000
129	Modeling Agency	Exempt	75001	3,000	5,000
130	Money changer and/or lender	Not exempt	65920	25,000	25,000
131	Multi-purpose hall, including wedding hall	Not exempt	70101	9,000	20,000
132	Museum/Art Gallery	Not exempt	92320	3,000	3,000
133	Nightclub	Not exempt	93292	30,000	30,000
134	Oil manufacturing and/or related processing activities	Not exempt	15140	30,000	30,000
135	Operating aquarium displaying fish or marine animals for public viewing	Not exempt	93299	10,000	10,000
136	Operating rental agency for bus, including minibus	Not exempt	49225	2,500	2,500
137	Operating rental agency for car	Not exempt	77101	2,500	2,500
138	Operating travel agency	Not exempt	79110	10,000	10,000
139	Operation of landfills	Not exempt	39000	100,000	100,000
140	Organiser of trade/commercial fair	Exempt	75000	30,000	30,000
141	Owner of bus for public transport (per bus)	Not exempt	60211	800	1,000
142	Owner of fishing business including banian	Not exempt	52521	2,000	2,000
143	Owner of goods vehicle (Carrier's 'B') (per vehicle)	Not exempt	60232	800	1,000
144	Owner of towing services (per vehicle)	Not exempt	52212	5,000	5,000
145	Packing enterprise of foodstuff and/or Not exemptn foodstuff	Exempt (Individual)	74951	2,000	2,000
146	Paid parking spaces for motor vehicles (per slot)	Not exempt	63030	1,500	1,500
147	Panel beating and/or paint workshop	Not exempt	45204	2,000	2,000
148	Pastry shop/manufacturer	Exempt	10712	2,000	2,000
149	Pest control service provider	Not exempt	74930	2,000	2,000
150	Petroleum refinery	Not exempt	23201	5,000	5,000
151	Photographer/Cameramen/Photo Studio	Exempt Individual/ Home-based	74940	2,000	2,000
152	Plant Nursery	Not exempt	01229	1,000	1,000
153	Poultry pen - 25 to 500 birds	Not exempt	014611	3,000	3,000
154	Poultry pen - 501 to 5000 birds	Not exempt	014612	15,000	15,000
155	Poultry pen - above 5000 birds	Not exempt	014613	25,000	40,000
156	Power plant	Not exempt	35100	75,000	75,000
157	Printing industry (employing 10 persons or more)	Not exempt	22210	4,500	5,000

158	Printing industry (employing less than 10 persons)	Exempt Individual/ Home-based	22211	2,500	3,000
159	Private Club	Not exempt	94995	4,000	10,000
160	Private enterprise offering courier service	Not exempt	64120	5,000	5,000
161	Private Radio/Television broadcasting	Not exempt	92130	12,000	15,000
162	Private security service provider	Not exempt	74920	15,000	15,000
163	Pub	Not exempt	56301	8,000	8,000
164	Pulp and paper manufacturer	Not exempt	21010	9,000	9,000
165	Recycling plant enterprise	Not exempt	37100	7,000	7,000
166	Registered office of company	Not exempt	75003	6,000	6,000
167	Repair/Assembly for repair of bicycles and motorcycles	Not exempt	35920	1,000	1,000
168	Residential Care Homes	Not exempt	85320	8,000	8,000
169	Restaurant (excluding liquor and other alcoholic beverages) with entertainment	Not exempt	561021	8,000	8,000
170	Restaurant (excluding liquor and other alcoholic beverages) without entertainment	Not exempt	561022	5,000	5,000
171	Restaurant (including liquor and other alcoholic beverages) with entertainment	Not exempt	561011	8,000	8,000
172	Restaurant (including liquor and other alcoholic beverages) without entertainment	Not exempt	561012	5,000	5,000
173	Retail Pharmacy	Not exempt	47721	7,000	7,000
174	Retailer of beer and alcoholic beverages	Not exempt	561013	5,000	5,000
175	Retailer of liquor and alcoholic products - Casino exempt or Gaming House	Not exempt	561014	10,000	10,000
176	Retailer of liquor and alcoholic products - Hotel and Guest House	Not exempt	561015	10,000	10,000
177	Retailer of liquor and alcoholic products - off	Not exempt	47220	5,000	5,000
178	Retailer of liquor and alcoholic products - on and off	Not exempt	561016	8,000	8,000
179	Retailer of liquor and alcoholic products - Private Club	Not exempt	561017	8,000	10,000
180	Retailer of liquor and alcoholic products - Restaurant	Not exempt	561018	5,000	10,000
181	Retailer of liquor and alcoholic products -Night club	Not exempt	561019	10,000	10,000
182	Rock/Stone/Coral/Sand quarry	Not exempt	14101	75,000	75,000
183	Sawmill	Not exempt	20100	5,000	5,000
184	Scavenging contractor	Not exempt	38110	40,000	40,000
185	School Bus Operator (per vehicle)	Not exempt	60212	800	1,000
186	Screen printing/serigraphy	Not exempt	17129	1,200	1,200

187	Seller of food stuff and Not exempted food stuff (mobile), except on public beaches	Exempt	52596	800	1,500
188	Seller of fruits/vegetables	Exempt	52523	500	1,000
189	Seller of milk/milk products	Exempt	52599	300	300
190	Seller of poultry, meat, fish and allied products	Not exempt	52530	2,000	2,000
191	Seller of traditional medicines/Ayurvedic products	Exempt	52311	500	500
192	Ship chander - Liquor and alcoholic products	Not exempt	479992	10,000	10,000
193	Shoe mender	Exempt	19211	200	200
194	Showroom	Not exempt	75002	6,000	6,000
195	Skating/Karting centre	Not exempt	92412	4,000	4,000
196	Store and warehouse (between 50-100m2)	Not exempt	63027	10,000	10,000
197	Store and warehouse (less than 50m2)	Not exempt	63025	4,000	4,000
198	Store and warehouse (more than 100m2)	Not exempt	63026	25,000	25,000
199	Sugar factory or refinery	Not exempt	15420	100,000	100,000
200	Supermarket	Not exempt	52113	25,000	50,000
201	Table d'hote	Exempt	55900	2,000	2,000
202	Tailor (employing 10 persons or more)	Not exempt	18102	4,000	4,000
203	Tailor (employing less than 10 persons)	Exempt Individual/ Home-based	18110	500	500
204	Tannery and leather finishing establishment	Not exempt	19122	18,000	18,000
205	Taxi/Carrier A (per Taxi)	Not exempt	60221	500	500
206	Telecommunications and related activities	Not exempt	61909	100,000	100,000
207	Textile industry with or without spinning, weaving, washing, knitting, bleaching, dyeing and printing (employing less than 50 persons)	Not exempt	17291	7,000	7,000
208	Textile industry with or without spinning, weaving, washing, knitting, bleaching, dyeing and printing (employing more than 150 persons)	Not exempt	17292	30,000	30,000
209	Textile industry, with or without spinning, weaving, washing, knitting, bleaching, dyeing and printing (employing 50 to 150 persons)	Not exempt	17290	15,000	15,000
210	Timber dealer, processing and storage	Not exempt	52351	7,000	7,000
211	Tour operator service	Not exempt	79120	8,000	8,000
212	Tourist Residence (per room)	Not exempt	55104	600	800
213	Undertaker	Not exempt	20231	1,000	1,000

214	Upholsterer	Exempt Individual/ Home-based	36110	1,500	1,500
215	Victualler	Not exempt	55206	3,000	3,000
216	Washing of vehicles	Not exempt	45207	2,500	5,000
217	Wholesale Pharmacy	Not exempt	46491	15,000	15,000
218	Wild game farming/stalking	Not exempt	01231	45,000	50,000
219	Workshop for repair of chemical appliances, refrigerators and other electrical, mechanical appliances	Not exempt	95299	2,000	2,000
220	Workshop for repair/assembly of computers and other electronic and electrical appliances	Exempt (Individual)	72500	2,000	2,000
221	Workshop for vulcanization, retreading and repair of tyres and wheel balancing	Not exempt	50202	3,000	3,000
222	Workshop Not exempt elsewhere classified	Not exempt	52609	2,000	2,000
223	X-Ray and Scan Centre	Not exempt	869032	12,000	12,000