

<b>CLASSIFIED TRADE</b>	<b>FEES - GN 88 OF 2016</b>
<b>Agent for Import and Export</b>	<b>10,000</b>
<b>Agent in Animals</b>	<b>2,000</b>
<b>Agent in Land and/or Building, or Estate Agency</b>	<b>20,000</b>
<b>Aluminium/metal welding workshop</b>	<b>3,000</b>
<b>Aquaculture (for commercial purposes)</b>	<b>7,500</b>
<b>Asphalt plant</b>	<b>50,000</b>
<b>Assembly of batteries</b>	<b>7,500</b>
<b>Assembly of motor vehicles</b>	<b>3,000</b>
<b>Assurance or Insurance Agency</b>	<b>18,000</b>
<b>Assurance or Insurance Company</b>	<b>75,000</b>
<b>Auctioneer keeping auction room</b>	<b>10,000</b>
<b>Auctioneer keeping no auction room</b>	<b>5,000</b>
<b>Audiotex service provider</b>	<b>7,500</b>
<b>Automotive Workshop employing 10 persons or more</b>	<b>5,000</b>
<b>Automotive Workshop employing less than 10 persons</b>	<b>3,000</b>
<b>Bakery</b>	<b>3,000</b>
<b>Bank (Branch)</b>	<b>75,000</b>
<b>Bank (Main Office)</b>	<b>150,000</b>
<b>Beautician/Aesthetician/Bridal make-up artist (Individual)</b>	<b>2,000</b>
<b>Beauty Care Centre</b>	<b>2,000</b>
<b>Billiard/Pool/Bowling House or Snooker (per table or alley)</b>	<b>2,500</b>
<b>Block/Slab/Tiles/Ceramic making, Stone/Coral crushing and other related activities employing 10 persons or more</b>	<b>50,000</b>
<b>Block/Slab/Tiles/Ceramic making, Stone/Coral crushing and other related activities employing less than 10 persons</b>	<b>5,000</b>
<b>Bonded Warehouse</b>	<b>30,000</b>
<b>Bookseller and stationery shops</b>	<b>3,500</b>
<b>Bottler of liquor</b>	<b>40,000</b>
<b>Bread Seller</b>	<b>500</b>
<b>Breeder of animals (above 20 heads)</b>	<b>5,000</b>

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<b>Brewer</b>	<b>50,000</b>
<b>Builder of Coach</b>	<b>30,000</b>
<b>Bulk Storage of Pesticides and Dangerous Chemicals</b>	<b>20,000</b>
<b>Business and/or Management Consultancy or Professional Service (including medical and para-medical practitioners and optician) (firm)</b>	<b>20,000</b>
<b>Business and/or Management Consultancy or Professional Service (including medical and para-medical practitioners and optician) (Individual)</b>	<b>7,000</b>
<b>Call Center/Business Process Outsourcing</b>	<b>15,000</b>
<b>Caterer/Canteen (employing 10 persons or more)</b>	<b>10,000</b>
<b>Caterer/Canteen (employing less than 10 persons)</b>	<b>3,000</b>
<b>Caterer (without canteen)</b>	<b>2,000</b>
<b>Cinema Hall/Multiplex (per screen)</b>	<b>7,500</b>
<b>Cleaning contractor</b>	<b>20,000</b>
<b>Cleaning services (Individual)</b>	<b>2,000</b>
<b>Cold Room and Refrigeration Plant for storage and hire only (0 – 46.45 m2)</b>	<b>7,500</b>
<b>Cold Room and Refrigeration Plant for storage and hire only (46.46 – 92.90 m2)</b>	<b>10,000</b>
<b>Cold Room and Refrigeration Plant for storage and hire only (above 92.90 m2)</b>	<b>15,000</b>
<b>Computer/ICT Related Activities</b>	<b>9,000</b>
<b>Computer/ICT Related Activities (Individual)</b>	<b>2,000</b>
<b>Contractor for hire of audio equipment/decorative items</b>	<b>5,000</b>
<b>Contractor for hire of construction plants and equipment</b>	<b>7,500</b>
<b>Contractor for hire of scaffolding equipment, tubular tent and accessories</b>	<b>7,500</b>
<b>Contractor for leasing/renting of machinery and equipment (other than motor vehicles)</b>	<b>15,000</b>
<b>Contractor of motor vehicles – per motor vehicle</b>	<b>2,000</b>
<b>Copper/Tin Smith</b>	<b>1,000</b>
<b>Cybercafé</b>	<b>2,500</b>
<b>Day Care Centre/kindergarten</b>	<b>3,000</b>
<b>Dealer in autocycles, motor cycles and accessories</b>	<b>6,000</b>
<b>Dealer in bicycles and bicycles accessories</b>	<b>3,000</b>
<b>Dealer in commercial and industrial equipment and accessories</b>	<b>10,000</b>

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<b>Dealer in electric and electronic appliances and accessories thereof</b>	<b>8,000</b>
<b>Dealer in firearms, ammunitions and accessories</b>	<b>50,000</b>
<b>Dealer in fishing accessories and other marine equipment</b>	<b>10,000</b>
<b>Dealer in liquor and alcoholic products (wholesale)</b>	<b>30,000</b>
<b>Dealer in motor vehicles and spare parts</b>	<b>50,000</b>
<b>Dealer in motor vehicles spare parts and tyres</b>	<b>10,000</b>
<b>Dealer in pesticides, herbicides, fertilizer and other listed chemical products</b>	<b>5,000</b>
<b>Dealer in ready made goods</b>	<b>3,500</b>
<b>Dealer in solar water heater</b>	<b>10,000</b>
<b>Dental mechanic</b>	<b>5,000</b>
<b>Distiller/Bottler</b>	<b>25,000</b>
<b>Distributor of general merchandise</b>	<b>3,500</b>
<b>Distributor/Dealer of manufactured tobacco</b>	<b>25,000</b>
<b>Dock/Wharf owner and/or agent</b>	<b>20,000</b>
<b>Driving School</b>	<b>6,000</b>
<b>Duty Free Outlet</b>	<b>50,000</b>
<b>Engraver, including 'tombaliste'</b>	<b>500</b>
<b>Establishment for bulk processing, storage and handling of petroleum, petroleum products, liquid gas, coal and petrol chemical products</b>	<b>50,000</b>
<b>Establishment for recording/sale/hire of audio, video cassette, compact discs and other recording/storage devices</b>	<b>5,000</b>
<b>Establishment for the manufacture of paints and other allied products</b>	<b>30,000</b>
<b>Exhibition Centre with the right to sell articles exhibited therein by retail</b>	<b>15,000</b>
<b>Filling Station</b>	<b>12,000</b>
<b>Film making studio</b>	<b>5,000</b>
<b>Financing and Lending Agency</b>	<b>75,000</b>
<b>Firm of Builders and/or Contractors</b>	<b>25,000</b>
<b>Florist</b>	<b>2,000</b>
<b>Food processing industry (employing 10 persons or more)</b>	<b>20,000</b>
<b>Food processing industry (employing less than 10 persons)</b>	<b>7,500</b>

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<b>Formulation, Packing and Dealing in Pesticides, Herbicides, Fertilizer and other listed chemical products</b>	<b>6,000</b>
<b>Foundry, smelting plant or metallurgical workshop and galvanizing and electroplating activities</b>	<b>10,000</b>
<b>Gas Seller (Retailer)</b>	<b>500</b>
<b>Gas Seller (Wholesaler)</b>	<b>8,000</b>
<b>General Retailer – Foodstuff and Non Foodstuff</b>	<b>2,500</b>
<b>Hardware shop having the right to sell cement, iron and steel bars</b>	<b>10,000</b>
<b>Hardware shop not having the right to sell cement, iron and steel bars</b>	<b>7,500</b>
<b>Health club, sports centre and/or wellness centre (including gym and spa)</b>	<b>3,000</b>
<b>Hypermarket</b>	<b>75,000</b>
<b>Importer/Manufacturer/Seller of Gold and Silver wares and other precious metals and/or stones</b>	<b>7,000</b>
<b>Industry not classified elsewhere in this Part (employing 10 persons or more)</b>	<b>10,000</b>
<b>Industry not classified elsewhere in this Part (employing less than 10 persons)</b>	<b>5,000</b>
<b>Job Contractor (Grade C or D or E)</b>	<b>35,000</b>
<b>Job Contractor (Grade A or B)</b>	<b>50,000</b>
<b>Job Contractor (other than Grade A, B, C, D or E)</b>	<b>5,000</b>
<b>Land Promoter and Property Developer</b>	<b>100,000</b>
<b>Launderer and Dry Cleaner</b>	<b>15,000</b>
<b>Launderette</b>	<b>3,000</b>
<b>Libraries and archives activities</b>	<b>3,000</b>
<b>Maker/Seller of clocks and watches</b>	<b>1,000</b>
<b>Manufacturer /Distiller/Bottler of non alcoholic drinks</b>	<b>15,000</b>
<b>Manufacturer and/or Seller of handicraft products (employing 10 persons or more)</b>	<b>6,000</b>
<b>Manufacturer and/or Seller of handicraft products (employing less than 10 persons)</b>	<b>1,000</b>
<b>Manufacturer and/or Seller of handicraft products (Individual)</b>	<b>1,000</b>
<b>Manufacturer of alcoholic products</b>	<b>50,000</b>
<b>Manufacturer of candles (employing 10 persons or more)</b>	<b>10,000</b>
<b>Manufacturer of candles (employing less than 10 persons)</b>	<b>1,000</b>
<b>Manufacturer of candles (Individual)</b>	<b>1,000</b>

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<b>Manufacturer of food items (self employed)</b>	<b>500</b>
<b>Manufacturer of footwear (employing 10 persons or more)</b>	<b>8,000</b>
<b>Manufacturer of footwear (employing less than 10 persons)</b>	<b>5,000</b>
<b>Manufacturer of footwear (Individual)</b>	<b>1,000</b>
<b>Manufacturer of furniture and cabinet (employing 10 persons or more)</b>	<b>10,000</b>
<b>Manufacturer of furniture and cabinet (employing less than 10 persons)</b>	<b>3,000</b>
<b>Manufacturer of island recipe rum</b>	<b>30,000</b>
<b>Manufacturer of island wine, made-wine, admixed wine, fruit wine, fortified island wine, fortified fruit wine, vinegar</b>	<b>30,000</b>
<b>Manufacturer of mattresses</b>	<b>10,000</b>
<b>Manufacturer of salt</b>	<b>5,000</b>
<b>Manufacturer of soap and detergents</b>	<b>10,000</b>
<b>Manufacturer of spirit cooler</b>	<b>10,000</b>
<b>Manufacturer of toilet requisites</b>	<b>7,000</b>
<b>Manufacturer of wax blends and liquid polish</b>	<b>7,000</b>
<b>Manufacturer of wine, fortified wine and vinegar</b>	<b>15,000</b>
<b>Matrimonial Agency</b>	<b>5,000</b>
<b>Medical Clinic</b>	<b>100,000</b>
<b>Medical Laboratory (including outlets)</b>	<b>5,000</b>
<b>Merchant/Wholesale dealer</b>	<b>10,000</b>
<b>Mirror Manufacturer</b>	<b>10,000</b>
<b>Modeling Agency</b>	<b>5,000</b>
<b>Money changer and/or lender</b>	<b>25,000</b>
<b>Multi-purpose hall, including wedding hall</b>	<b>20,000</b>
<b>Museum/Art Gallery</b>	<b>3,000</b>
<b>Oil manufacturing and/or related processing activities</b>	<b>30,000</b>
<b>Operation of landfills</b>	<b>100,000</b>
<b>Organiser of trade/commercial fair</b>	<b>30,000</b>
<b>Owner of bus for public transport (per bus)</b>	<b>1,000</b>

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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)	1,000
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)	500
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	40,000
Power plant	75,000
Printing industry (employing 10 persons or more)	5,000
Printing industry (employing less than 10 persons)	3,000
Printing services (Individual/Homebased)	1,000
Private Club	10,000
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

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<b>Residential Care Homes</b>	<b>8,000</b>
<b>Retail Pharmacy</b>	<b>7,000</b>
<b>Retailer of beer and alcoholic beverages</b>	<b>5,000</b>
<b>Retailer of liquor and alcoholic products - Casino or Gaming House</b>	<b>10,000</b>
<b>Retailer of liquor and alcoholic products - off</b>	<b>5,000</b>
<b>Retailer of liquor and alcoholic products - on and off</b>	<b>8,000</b>
<b>Rock/Stone/Coral/Sand quarry</b>	<b>75,000</b>
<b>Sawmill</b>	<b>5,000</b>
<b>Scavenging contractor</b>	<b>40,000</b>
<b>School Bus Operator (per vehicle)</b>	<b>1,000</b>
<b>Screen printing/serigraphie</b>	<b>1,200</b>
<b>Seller of food stuff and non food stuff (mobile), except on public beaches</b>	<b>1,500</b>
<b>Seller of fruits/vegetables</b>	<b>1,000</b>
<b>Seller of milk/milk products</b>	<b>300</b>
<b>Seller of poultry, meat, fish and allied products</b>	<b>2,000</b>
<b>Seller of traditional medicines/Ayurvedic products</b>	<b>500</b>
<b>Ship chander - Liquor and alcoholic products</b>	<b>10,000</b>
<b>Shoe mender</b>	<b>200</b>
<b>Showroom</b>	<b>6,000</b>
<b>Skating/Karting centre</b>	<b>4,000</b>
<b>Store and warehouse (between 50-100m2)</b>	<b>10,000</b>
<b>Store and warehouse (less than 50m2)</b>	<b>4,000</b>
<b>Store and warehouse (more than 100m2)</b>	<b>25,000</b>
<b>Sugar factory or refinery</b>	<b>100,000</b>
<b>Supermarket</b>	<b>50,000</b>
<b>Tailor (employing 10 persons or more)</b>	<b>4,000</b>
<b>Tailor (employing less than 10 persons)</b>	<b>500</b>
<b>Tailor (Individual/Homebased)</b>	<b>300</b>

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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 more than 150 persons)	30,000
Textile industry, with or without spinning, weaving, washing, knitting, bleaching, dyeing and printing (employing 50 to 150 persons)	15,000
Timber dealer, processing and storage	7,000
Undertaker	1,000
Upholsterer	1,500
Upholsterer (Individual/Homebased)	1,000
Victualler	3,000
Washing of vehicles	5,000
Wholesale Pharmacy	15,000
Wild game farming/stalking	50,000
Workshop for repair of chemical appliances, refrigerators and other electrical, mechanical appliances	2,000
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 vulcanization, retreading and repair of tyres and wheel balancing	3,000
Workshop not elsewhere classified	2,000
X-Ray and Scan Centre	12,000

### Occasional Activities

Organisation of fun fair - per day	500
Organisation of game of darts in fancy fair - per day	500
Organisation of game of darts within the precincts of a racecourse - per stand per day	500
Organisation of game of skills (other than darts) in fancy fairs and within the precincts of a racecourse - per stand per day	500
Organisation of Public entertainmant events - per day	1,000
Sale of articles during fairs - per stall per day	500



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<b>Sale of articles during festivities and end of year festivities - per stall per day</b>	<b>500</b>
<b>Sale of beer, cider, perry, rhum and other alcoholic beverages and liquors in fancy fairs and other commercial fairs- per sale point per day</b>	<b>500</b>
<b>Sale of cakes, refreshments, fruit and photographic materials - per day</b>	<b>500</b>
<b>Sale of Christmas trees - per day</b>	<b>500</b>
<b>Sale of liquor - per sale point per day</b>	<b>500</b>
<b>Sale of seasonal fruit - per day</b>	<b>500</b>
<b>sale of toys, fire crackers and handicraft - per stand per day</b>	<b>500</b>
<b>Trade fair or exhibition - per stand per day</b>	<b>500</b>
<b>Victualler fancy fair - per day</b>	<b>500</b>
<b>Victualler in fair - per day</b>	<b>500</b>

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