

CORPORATE AND BUSINESS REGISTRATION DEPARTMENT

(Office of the Registrar of Companies)

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The attention of the public is drawn to the following:

Payment of fees as listed down should be effected as from 03 to 22 January 2024

- (I) Annual Registration Fee
- (II) Trade Fee
- (III) Fees for:
 - Agent in Land and/or Building or Estate Agency
 - Land Promoter and Property Developer
 - Muli-purpose hall including wedding hall

(I) ANNUAL REGISTRATION FEES

By all Companies, Sociétés Commerciales, Limited Partnerships, Limited Liability Partnerships and Foundations for 2024

The public is hereby informed that, in accordance with the Companies Act 2001, the Limited Partnerships Act 2011, the Limited Liability Partnerships Act 2016 and the Foundations Act 2012, annual registration fees should be paid during the period **03 to 22 January 2024.**

Payment of fees of the following may be effected as from 15 December 2023 at the office or online. A list of all companies with their respective fees payable will be available on our website as from 15 December 2023.

		Registration Fees Payable	
	Types of Companies / Sociétés / Limited Partnerships/	(Rs)	
	Limited Liability Partnerships/Foundations	Within Due	After Due
		Date	Date
(a)	Small Private company (Turnover not exceeding Rs 30 Million)	500*	750
(b)	Small Private company (Turnover exceeding Rs 30 Million) but less	2,500	3,750
	than Rs 100 Million		
(c)	Private company (Turnover exceeding Rs 100 Million)	9,000	13,500
(d)	Public Company	13,500	20,250
(e)	Foreign Company	13,500	20,250
(f)	Private company holding a Global Business Licence	9,000	13,500
(g)	Public Company holding a Global Business Licence	13, 500	20,250
(h)	Foreign Company holding a Global Business Licence	13,500	20,250

(i)	Authorised Company	US\$100	US\$150
(j)	Dormant Company (Only those companies recorded as dormant by the Registrar)	2,500	3,750
(k)	Société Commerciale including Société Commerciale de fait	9,000	13,500
(1)	Domestic Limited Partnership	2,500	3,750
(m)	Foreign Limited Partnership	9,000	13,000
(n)	Limited Partnership holding a Global Business Licence	2,500	3,750
(o)	Domestic Limited Liability Partnership	2,500	3,750
(p)	Foreign Limited Liability Partnership	9,000	13,000
(q)	Limited Liability Partnership holding a Global Business Licence	2,500	3,750
(r)	Foundation	9,000	13,000

Payment of Registration Fees by a Small Private Company

Small private companies are reminded that the payment of 2024 annual fees depends on their turnover i.e. - A fee of Rs 500 is payable in case turnover does not exceed Rs 30 Million*.

* Note (1): The amount payable as Registration fee is based on the previous turnover recorded at this Office.

In case the financial summary has not been filed or not due yet, the fees must be accompanied by a Declaration made by the Director(s) that the turnover of the Company has not exceeded 30 million rupees during the last preceding accounting period. Please ensure that fees have been adjusted prior to making the payment.

A specimen of the Declaration Form may be downloaded from our Website or collected at the Counter on the ground floor of the office.

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 100 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

Procedures for paying Registration Fee online

Once registered, the following steps must be followed:

- ✓ Click on the 'Pay Yearly Fees'
- ✓ Go to 'Dashboard' and click on 'Search Pending Fees'
- ✓ Click on 'Yearly Fees'
- ✓ Once a list of 'Pending Yearly Fees' appear, select the company/ companies for which payment has to be effected. The item(s) will instantly be added to cart. A cart summary is displayed on the right-hand side of the application.
- ✓ To effect payment, select the appropriate 'mode of payment', be it 'Deposit Account' (MUR & USD), 'Electronic Payment' (MUR only) or 'Credit Card' (MUR only).

(II) Payment of Trade Fees

Payment of Trade fees for financial year 2023/2024 must be effected at the office of the **Corporate and Business Registration Department** (CBRD) as follows:-

- a) In a single instalment on or before 22 January 2024; or
- b) Where the fees due exceed the sum of 5,000 rupees, may be paid in 2 equal instalments, **the first instalment being paid on or before 22 January 2024** and the second instalment being paid on or before 30 June 2024.

Exemption from payment of Trade Fees not more than MUR 5000

In accordance with regulation 3 (1) of **The Local Government (Fees) Regulations 2019***, those businesses whose classified trade and the fee leviable are not more than MUR 5,000, are exempted from payment of trade fee.

*Note (2): This provision does not apply to activities regulated under the Excise Act and the Gambling Regulatory Authority Act.

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

(Amendment brought to The Local Government Act, through the Finance (Miscellaneous Provisions) Act 2021)

Businesses registered on or after 1 July 2022 are exempted from the payment of Trade Fees for two financial years from their date of registration. Those businesses whose 2 Financial Years have lapsed on 30 June 2023 their trade fees have become payable as from 1 July 2023.

Note (3): The above exemptions do not apply to the following activities falling under the Real Estate Agent Authority:

- Agent in Land and/or Building or Estate Agency
- Land Promoter and Property Developer
- Multi-purpose hall including wedding hall

(i) Procedures for paying Trade Fee (including Fees at III above) online

- ✓ Click on the 'Pay Yearly/Trade Fees'
- ✓ Go to 'Dashboard' and click on 'Search Pending Fees'
- ✓ Click on 'Trade fees' and select the appropriate BRN
- ✓ Select the Instalment to be paid for.
- ✓ On the left of screen, click on 'Check Amount Due' and proceed to payment.

(ii)Procedures for paying Trade Fee (including Fees at III above) online (by an Individual)

- ✓ Step 1 Register for a login and password:
 - https://portalmns.mu/cbris-ytf/
- ✓ Step 2- Upon registration, log in through:
 - https://portalmns.mu/cbris-ytf/login

MODE OF PAYMENT

a) ONLINE PAYMENT:

In order to effect online payment, the persons listed at **1** above (if not already registered) should be registered with the Mauritius Network Services (MNS) at https://portalmns.mu/cbris/.

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

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) Pay via QR code Scan & Pay. 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)
 - v. MyT Money

Please check with your mobile payment service provider whether it can process MauCas QR Code for payment to the CBRD, if it is not listed above.

(ii) Internet Banking (Account Transfer)

MauCas Direct Payment has been successfully tested with:-

- i. Bank of Baroda Internet Banking
- ii. SBI Mauritius Internet Banking
- iii. Emtel Internet Banking

Please check with your bank whether it can process MauCas Direct Payment for payment to the CBRD, if it is not listed above.

*Note (3): Companies operating a Deposit A/C with CBRD should ensure that they replenish same in advance to enable payment of Registration Fees 2024 and/or Trade fee. Replenishment of Deposit A/C through bank transfers should be made at least 3 working days before effecting the payment.

(b) 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 (4): A Service Charge of 1.725% is applicable for payment exceeding Rs 25 000.

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

Weekdays: 3 to 22 Jan 2024: (8.30 a.m. to 4.30 p.m.) Saturdays 6 and 13 Jan 2024: (8.30 a.m. to 12.30 p.m.) Saturday: 20 January 2024: (8.30 a.m. to 4.00 p.m.)

Companies, Sociétés, Limited Partnerships, Limited Liability Partnerships and Foundations are reminded that it is their responsibility to ensure that payment of Registration Fee and/or Trade fee is effected not later than 22 January 2024. After the due date, i.e. 22 January 2024, another fee is applicable.

The public is also informed that a list of Companies/ Sociétés Commerciales/ Limited Partnerships/ Limited Liability Partnerships and Foundations with the corresponding annual registration fees payable is available on our website companies.govmu.org as from 15 December 2023 for consultation.

General Note

Please note that payment of Registration Fees may be effected any time as from 15 December 2023.