

*Government Notice No. 236 of 2020***THE COPYRIGHT ACT****Regulations made by the Minister under section 57
of the Copyright Act**

1. These regulations may be cited as the Copyright (Fees) Regulations 2020.
2. In these regulations –
 - “Act” means the Copyright Act;
 - “copyright fee” means the fee specified in the third column of the Schedule;
 - “financial year” means the period starting on 1 July in a year and ending on 30 June in the following year;
 - “user of a work” means a person or an economic operator specified in the second column of the Schedule.
3. For the purpose of section 45(a) of the Act, a copyright fee shall be levied in respect of every user of a work.
4. The copyright fee shall be charged –
 - (a) in respect of a user of a work specified in Part I of the Schedule –
 - (i) at the time of the registration of the business of the user of a work or not later than 15 days after the start of the economic activity of the user of a work; and
 - (ii) thereafter, in respect of every subsequent financial year –
 - (A) in a single instalment on or before 20 January; or

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- (B) where the fee due exceeds the sum of 5,000 rupees, in 2 equal instalments, the first instalment being paid on or before 20 January and the second instalment being paid on or before 30 June;
- (b) in respect of a user of a work specified in Part II of the Schedule, at the time of issue or renewal of the relevant licence by the relevant licensing authority to the user of a work, payable –
- (i) subject to subparagraph (ii), in a single instalment; or
 - (ii) in respect of item 1(a), (b), (c), (d) and (q), in 4 equal instalments, each instalment being payable on or before the first day of every period of 3 months;
- (c) in respect of a user of a work specified in Part III of the Schedule, within 3 months from the date of the financial statements in respect of the preceding financial year of the user of a work;
- (d) in respect of a user of a work specified –
- (i) in items 1 to 9 in Part IV of the Schedule, on 1 July of every financial year, payable in a single instalment before 15 July;
 - (ii) in items 10 to 12 in Part IV of the Schedule, at least 5 days prior to the event, payable in a single instalment; or
- (e) in respect of a user of a work specified in Part V of the Schedule, upon issue of stamp.
- 5.** Any user of a work specified in Part I of the Schedule who is exempted from payment of trade fees pursuant to any regulations

made under the Local Government Act shall be exempted from payment of copyright fees under these regulations.

6. A surcharge of 10 per cent shall be levied on any unpaid amount within any period specified in regulation 4.
7. The copyright fees shall be reviewed every 2 years, based on the prevailing inflation rate of the year preceding such review.
8. These regulations shall come into operation on 1 July 2021.

Made by the Minister on 8 October 2020.

SCHEDULE
[Regulations 2, 3, 4 and 5]

COPYRIGHT FEES

PART I

	(Rs)	
1. Bank (branch)	3,000	per branch
2. Bank (main office)	3,000	
3. Beauty Care Centre	1,000	
4. Billiard/Pool/Bowling House or Snooker (per table or alley)	2,500	
5. Bonded warehouse	3,750	
6. Business and/or Management Consultancy or Professional Service (including medical and para-medical practitioners and opticians) (firm) – Other than Advertising and Communication Agencies	1,500	
7. Call Centre/Business Process Outsourcing	1,500	
8. Canteen (employing 10 persons or more)	1,500	
9. Canteen (employing less than 10 persons)	1,500	
10. Cinema hall/Multiplex (per screen)	3,000	

11.	Computer/ICT related activities	2,500
12.	Cybercafé	1,000
13.	Dealer in auto cycles, motorcycles and accessories	1,500
14.	Dealer in bicycles and bicycle accessories	1,000
15.	Dealer in commercial and industrial equipment and accessories	2,000
16.	Dealer in electric and electronic appliances and accessories thereof	2,000
17.	Dealer in fishing accessories and other marine equipment	1,500
18.	Dealer in liquor and alcoholic products (wholesale)	3,000
19.	Dealer in motor vehicles and spare parts	5,000
20.	Dealer in ready made goods	1,500
21.	Dealer in solar water heater	2,000
22.	Duty free outlet	35,000
23.	Establishment for recording/sale/hire of audio, video cassette, compact discs and other recording/storage devices	2,000

24. Exhibition Centre with the right to sell articles exhibited therein by retail	3,000
25. Filling station	3,000
26. Film making studio	2,500
27. Financial and Lending Agency	5,000
28. General Retailer – Non-foodstuff	1,500
29. Health club, sports centre and/or wellness centre (including gym and spa)	2,000
30. Hypermarket	37,500
31. Merchant/Wholesale dealer	2,000
32. Money changer and/or Lender	3,000
33. Multi-purpose hall, including wedding hall	7,500
34. Retail pharmacy	1,500
35. Retailer of beer and alcoholic beverages	1,000
36. Retailer of liquor and alcoholic products – off	1,000
37. Retailer of liquor and alcoholic products – on and off	1,250
38. Showroom	3,000
39. Skating/karting centre	1,000

40.	Store and warehouse (between 50-100 m ²)	2,500
41.	Store and warehouse (less than 50 m ²)	1,000
42.	Store and warehouse (more than 100 m ²)	3,500
43.	Supermarket	12,500
44.	Telecommunications and related activities (other than users of works under Part III of the Schedule)	20,000
45.	Textile industry with or without spinning, weaving, washing, knitting, bleaching, dyeing and printing (employing less than 50 persons)	1,500
46.	Textile industry with or without spinning, weaving, washing, knitting, bleaching, dyeing and printing (employing more than 150 persons)	1,500
47.	Textile industry, with or without spinning, weaving, washing, knitting, bleaching, dyeing and printing (employing 50 to 150 persons)	1,500
48.	Victualler	1,000
49.	Workshop not elsewhere classified	1,500

50.	Circus or fun fair	1,500	per event
51.	Occasional activities –		
	(a) organisation of fun fair	500	per day
	(b) organisation of public entertainment events	500	per day
52.	Organiser of trade/commercial fair	3,000	per day

**Only 50% of the fees shall be applicable for Rodrigues*

PART II

	(Rs cs)
1.	Users of work holding a licence issued by the Gambling Regulatory Authority –
	(a) casino licence**
	100,000
	(b) hotel casino operator licence (per licensed premise)**
	30,000
	(c) gaming house “A”**
	100,000
	(d) gaming house “B”**
	6,000
	(e) bookmaker licence for conducting fixed odd betting on local races – at the racecourse
	10,000
	(f) bookmaker licence for conducting fixed odd betting on local races – through remote communication (in respect of the principal place of business)
	50,000

- (g) bookmaker licence for conducting fixed odd betting on local races – through remote communication (in respect of every other place at which facilities are provided) 5,000
- (h) bookmaker licence for conducting fixed odds betting on any football matches taking place outside Mauritius other than a local race (in respect of the principal place of business) 50,000
- (i) bookmaker licence for conducting fixed odds betting on any football matches taking place outside Mauritius other than a local race (in respect of every other additional place of business) 5,000
- (j) totalisator operator licence for operating at the racecourse 30,000
- (k) totalisator operator licence for operating outside the racecourse (in respect of each place of business) 5,000
- (l) totalisator operator licence for operating outside the racecourse (in respect of the principal place of business) 5,000

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| (m) | totalisator operator licence for operating through remote communication at such place outside the racecourse as may approves the Gambling Regulatory Authority (in respect of every other place at which facilities are provided) | 5,000 | |
| (n) | totalisator operator licence for conducting local race inter-totalisator betting | 50,000 | |
| (o) | totalisator operator licence for conducting foreign race inter-totalisator betting | 50,000 | |
| (p) | horse racing organiser licence | 70,000 | |
| (q) | licence to operator of Mauritius National Lottery** | 100,000 | |
| (r) | limited payout machine operator licence | 3,000 | |
| (s) | amusement machine operator licence | 3,000 | |
| 2. | Users of work holding a licence issued by the Tourism Authority – | | |
| (a) | domaine – | | |
| (i) | not exceeding 25 rooms | 1 | per room per day |

(ii)	no accommodation	7,500	
(b)	guesthouse –		
(i)	Type A – above 50 rooms	2.50	per room per day
(ii)	Type B – more than 10 but not exceeding 50 rooms	1.50	per room per day
(iii)	Type C – not less than 2 but not exceeding 10 rooms	1	per room per day
(c)	hotel –		
(i)	Type A – above 200 rooms	6.50	per room per day
(ii)	Type B – more than 100 but not exceeding 200 rooms	6	per room per day
(iii)	Type C – more than 50 but not exceeding 100 rooms	4.98	per room per day
(iv)	Type D – not less than 10 but not exceeding 50 rooms	4.10	per room per day
(d)	tourist residence –		
(i)	Type A – above 50 rooms	2.50	per room per day

(ii)	Type B – more than 10 but not exceeding 50 rooms	1.50	per room per day
(iii)	Type C – up to 10 rooms	1	per room per day
(e)	Nightclub	50,000	
(f)	Private club	8,000	
(g)	Pub	7,500	
(h)	Restaurant –		
(i)	up to 40 covers	2,000	
(ii)	above 40 covers	5,000	
(i)	Pleasure craft (for commercial purpose) –		
(i)	not more than 6 metres	1,500	
(ii)	more than 6 metres but not more than 12 metres	3,000	
(iii)	more than 12 metres but not more than 20 metres	4,500	
(iv)	more than 20 metres	7,500	

***Payable in 4 equal instalments, each instalment being payable on or before the first day of every period of 3 months*

PART III

1. Public Radio – Mauritius Broadcasting Corporation (Broadcasting) 2.5% of gross annual revenue
2. Private Commercial Radio – holder of private commercial free to air FM radio broadcasting licence from Independent Broadcasting Authority (Broadcasting) 2.5% of gross annual revenue
3. Public Television – Mauritius Broadcasting Corporation (Broadcasting) 1.5% of gross annual revenue
4. Subscription Television – holder of Subscription Television Broadcasting Licence from the Independent Broadcasting Authority (Broadcasting) 1% of total subscription fees collected
5. Mobile Network Operators – caller tune, fun tune, ring tone or other similar services on mobiles 10% on fees charged by mobile network operators for each – caller tune, fun tone and ring tone or similar service
6. Digital sale of music by mobile network operators 1 per sale

7. Advertising and/or communication agencies, including users of work specified in items 1 to 4 of Part III of the Schedule –
- (a) for broadcasting up to a period of 3 months or less –
- (i) for audio clips/spots with music –
- (A) for first 15 seconds (or less) 3,000
- (B) for any additional seconds above the first 15 seconds 100 per second
- (ii) for audiovisual clips/spots with music –
- (A) for first seconds (or less) 5,500
- (B) for any additional seconds above the first 15 seconds 200

PART IV

1.	Airport compound (Airport Terminal Operations Ltd)	120,000	
2.	Ministries of the Republic of Mauritius (musical and other activities being organised)	30,000	
3.	Municipal City Council	30,000	
4.	Municipal Town Councils	30,000	
5.	District Councils	30,000	
6.	Aircraft (Air Mauritius) –		
	(a) Airbus A319-100	27,040	
	(b) Airbus A330-200	135,000	
	(c) Airbus A340-300	135,000	
	(d) Airbus A330NEO	135,000	
	(e) Airbus A350-900	135,000	
7.	Mauritius Police Band	20,000	
8.	Live music performance in restaurant	2,500	per month
9.	Live music performance in hotel	6,000	per month
10.	Concert (ticketed)*** –		
	(a) 1-250 persons	4,000	per event

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| 2. | Audiovisual work – live concert fixation
(irrespective of the number of titles) | 25 per DVD
(per stamp) |
| 3. | Video clips (other than audiovisual work
under item 2 of Part IV of the Schedule) – | |
| | (a) 1-10 titles | 15 per stamp |
| | (b) above 10 titles | 15
+2 for each
additional title
(per stamp) |
| 4. | CD/DVD (foreign artists) | 5 C D / D V D
(per stamp) |
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