

COMMUNIQUE

ADVERTISING STRUCTURE FEE – 2016

The Advertisements Regulation Act provides for the payment of an Advertising Structure Fee to the Mauritius Revenue Authority (MRA) by every owner of an advertising structure.

The fee is based on the size of the advertising structure, as follows:

SIZE	FEE (Rs)	
	Financial Year	Quarter
(a) not exceeding 2 m ²	5000	1250
(b) exceeding 2 m ² but not exceeding 3 m ²	7500	1875
(c) exceeding 3 m ² but not exceeding 4 m ²	10000	2500
(d) exceeding 4 m ² but not exceeding 5 m ²	12500	3125
(e) exceeding 5 m ² but not exceeding 6 m ²	15000	3750
(f) exceeding 6 m ² but not exceeding 7 m ²	17500	4375
(g) exceeding 7 m ² but not exceeding 8 m ²	20000	5000
(h) exceeding 8 m ² but not exceeding 9 m ²	22500	5625
(i) exceeding 9 m ² but not exceeding 10 m ²	25000	6250
(j) exceeding 10 m ² but not exceeding 11 m ²	27500	6875
(k) exceeding 11 m ² but not exceeding 12 m ²	30000	7500
(l) exceeding 12 m ² but not exceeding 24 m ²	40000	10000
(m) exceeding 24 m ² but not exceeding 33 m ²	50000	12500
(n) exceeding 33 m ² but not exceeding 36 m ²	60000	15000
(o) exceeding 36 m ²	70000	17500

Payment of the fee for the financial year 2016 may be effected either in one sum by 1st February 2016 or in four instalments not later than 15th January 2016, 15th April 2016, 15th July 2016 and 17th October 2016 respectively.

The owner of the advertising structure should affix a registered mark, consisting of his name and registration number on the advertising structure, each character being of a size not less than 25mm (H) × 16mm (W).

In case of failure to pay the appropriate fee by the due date, the owner of the advertising structure will be liable to a penalty of 5% and interest of 1% per month or part of the month on the unpaid fee up to the date the payment is made.

For additional information, kindly phone on 2076010 or call in person at the Customer Service Centre, MRA Head office, Ehram Court, Ground Floor, Cnr Mgr Gonin & Sir Virgil Naz Streets, Port Louis or visit MRA's website: <http://www.mra.mu>

Mauritius Revenue Authority

5th January 2016