



# FAQ's |

## Advertising Structure

## What is an advertising structure?

Any hoarding or similar structure or apparatus, whether mechanical, electrical, electronic or in any other form, used, or adapted, for use, for the display of advertisements.

Where an advertising structure comprises of more than one side on which an advertisement may be displayed, the advertising structure fee shall be charged in respect of each side.

## What type of advertisement display is not considered to be an advertising structure?



The following structures are not considered as advertising structures:

- a. Advertisement on a road vehicle which is not mainly used for advertising purposes.
- b. A structure within 100 feet of a building or site, otherwise than on or over a road, which
  - Merely discloses the name or nature of the business carried out on the site; or
  - Merely discloses the name of the owner or manager of the business.
- c. An advertising structure inside a building relating solely to goods and services supplied in connection with the business carried on in that building;
- d. An advertisement at the entrance of the premises, otherwise than on or over a road, which relates solely to a recreation, entertainment, meeting or sale which is available or is being held on the land.

## **What should a person wishing to set up an advertising structure do?**

Before erecting or display of the structure, he should, depending on the place where the structure is to be set up, seek the written permission of the Road Development Authority (RDA) or Local Authority as applicable.

## **When should the permission of the Road Development Authority be sought?**

When the advertising structure is visible from the following motorways and main roads:

- a. Motorways :
  - M1 - Port Louis and Plaisance Dual Coverage
  - M2 - Port Louis - Pamplemousses Dual Coverage
- b. Main Roads :
  - A1 to A13
  - B1 to B119

## **Which Local Authority should be contacted for a permission to erect an Advertising Structure**

For advertising structure visible from an urban or a rural road or any other place other than motorways and main roads, the permission should be sought from the Municipal Council or District Council within the boundary of which falls the place where the advertising structure is to be set up.

## **What should the owner of the advertising structure do after having obtained permission from the Road Development Authority or relevant Local Authority?**

He should register the advertising structure with the Director-General of the MRA not later than 14 days from the date of the written permission, by submitting a certified copy thereof. He should also effect yearly or quarterly payment of the applicable advertising structure fee within 1 month or 15 days respectively after the date of the written permission.

## What fees are payable?

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

SIZE	FEE (Rs)	
	Financial Year	Quarter
Not exceeding 2m <sup>2</sup>	2,500	625.00
Exceeding 2m <sup>2</sup> but not exceeding 3m <sup>2</sup>	3,750	937.50
Exceeding 3m <sup>2</sup> but not exceeding 4m <sup>2</sup>	5,000	1,250.00
Exceeding 4m <sup>2</sup> but not exceeding 5m <sup>2</sup>	6,250	1,562.50
Exceeding 5m <sup>2</sup> but not exceeding 6m <sup>2</sup>	7,500	1,875.00
Exceeding 6m <sup>2</sup> but not exceeding 7m <sup>2</sup>	8,750	2,187.50
Exceeding 7m <sup>2</sup> but not exceeding 8m <sup>2</sup>	10,000	2,500.00
Exceeding 8m <sup>2</sup> but not exceeding 9m <sup>2</sup>	11,250	2,812.50
Exceeding 9m <sup>2</sup> but not exceeding 10m <sup>2</sup>	12,500	3,125.00
Exceeding 10m <sup>2</sup> but not exceeding 11m <sup>2</sup>	13,750	3,437.50
Exceeding 11m <sup>2</sup> but not exceeding 12m <sup>2</sup>	15,000	3,750.00
Exceeding 12m <sup>2</sup> but not exceeding 24m <sup>2</sup>	20,000	5,000.00
Exceeding 24m <sup>2</sup> but not exceeding 33m <sup>2</sup>	25,000	6,250.00
Exceeding 33m <sup>2</sup> but not exceeding 36m <sup>2</sup>	30,000	7,500.00
Exceeding 36m <sup>2</sup>	35,000	8,750.00

## **When should the fee be paid?**

The fee may be effected either in one sum by **31 January** or in four instalments not later than **15 January, 15 April, 15 July** and **15 October**.

## **What penalty is applicable when the fee is paid late?**

Where the owner fails to pay the fee on the last day on which it is payable, he shall be liable to pay a penalty of 5% of the fee and interest at the rate of 1% per month or part of the month on any amount of the fee unpaid up to date of payment.

## **Any other obligation for the owner of the structure?**

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

## **What should an owner do if he wants to bring alterations to an advertising structure?**

He should give written notice of his intention to the highway authority not later than 30 days before the alteration is made.

## **What would happen to the fee when the structure is altered?**

The fee shall be adjusted to reflect the fee payable based on the size.

## **What should an owner do if he intends to remove an advertising structure?**

He should give written notice of his intention to the highway authority not later than 30 days before the removal is made

## What happens where a person fails to comply with the above obligations?

The Advertising Regulations Act provides that any owner who fails to:

- a. Affix the registration mark shall be liable to pay a penalty of **Rs. 10,000** for each quarter or part of a quarter during which the registered mark is not affixed. The penalty shall not, in the aggregate, exceed **Rs. 50,000**.
- b. Register his advertising structure within the time limit shall be liable to a penalty of 50% of that fee.

## What happens where an owner has erected an advertising structure without the prior written permission of the highway authority?

The Director-General shall, by notice in writing, require the owner to pay a penalty equivalent to 3 times the appropriate fee specified in the Schedule.

## Is there VAT on Advertising Structure Fee?

Advertising Structure Fee is payable to the Mauritius Revenue Authority by owners of advertising structure. Hence no VAT is payable thereon.

## Can Advertising Structure Fee be treated as a disbursement for VAT purposes?

Advertising Structure Fee is a cost to the owner which like other costs may be passed on to the client, as part of the consideration for the service. This amount cannot be invoiced separately nor treated as a disbursement for VAT purposes.

