



Special Jury HR Excellence Award

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## COMMUNIQUE

### ADVERTISING STRUCTURE FEE (BILLBOARD TAX)

1. The Advertising Regulations Act as amended provides for the payment of an Advertising Structure fee to MRA by every owner of an advertising structure (Bill Board).
2. The fee is based on the size of the advertising structure and is as follows:

Size	Fee (Rs)
Not exceeding 12m <sup>2</sup>	30,000
Exceeding 12m <sup>2</sup> but not exceeding 24m <sup>2</sup>	40,000
Exceeding 24m <sup>2</sup> but not exceeding 33m <sup>2</sup>	50,000
Exceeding 33m <sup>2</sup> but not exceeding 36m <sup>2</sup>	60,000
Exceeding 36m <sup>2</sup>	70,000

3. The fee is payable by 31 January 2012 and a vignette will be issued by the MRA in respect of each structure. The vignette has to be affixed on the bottom right hand side on the advertising structure within 5 working days from the date of issue of the vignette.
4. 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 an interest of 1% per month or part of the month on the unpaid fee up to the date the payment is made.
5. Any person wishing to have additional information may either phone on our hotline 2076010 or call at the Customer Service Centre, Efram Court, Ground Floor, Cnr Mgr Gonin & Sir Virgil Naz Streets, Port Louis. A leaflet on 'Frequently Asked Questions' is also made available on the MRA website: <http://www.mra.mu>.

Mauritius Revenue Authority

25<sup>th</sup> January 2012