

Classification of activities liable to the discharge tax

- a) Category A shall comprise:
- Goods carriers using hand-carts;
 - Itinerant barbers;
 - Itinerant watch and dock repairers;
 - Food hawkers;
 - Foodstuff retailers ("buyam sellam")
 - Cooked food sellers in makeshift premises;
 - Operators of photocopying machines, typewriters or computers for word processing without premises, and per photocopy machine, typewriter or computer;
 - Hawkers of carbonated beverages and drinking water on tricycle, hand-carts or mopeds;
 - Grinding machine operators;
 - Itinerant shoe repairers;
 - Itinerant engravers;
 - Raphia or palm wine sellers;
 - Itinerant barbers;
 - Blacksmiths;
 - Operators of taps, per tap;
 - Itinerant flower vendors;
 - Craftsmen or manufacturers without any mechanical appliances;
 - Battery chargers and tyre repairers infrastructure
 - Itinerant "soya" sellers
 - but not tyre sellers;

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- Retailers of firewood; to 3 employees;
 - Itinerant CD or watch vendors; - wood sculptor;
 - Charcoal retailers; - watch repairer with fixed premises;
 - Itinerant photographers or camera-men; - engraver operating at home;
 - Itinerant pastry vendors. - Non-wage earning retailers of lottery and PMUC tickets;
- b) Category B shall comprise:
- operators of photocopying machines, typewriters or computers for word processing with premises and per photocopying machine, typewriter or computer;
 - Flower vendors with fixed premises;
 - Newspaper stand operators;
 - Itinerant bookshop operators;
 - Owners of developed and furnished eating houses;
 - tailors or dressmakers with less than 5 machines, apprentices or employees without fixed premises;
 - or working alone; - Business motorbike owners;
 - cafeteria operators; - Food stuff retailers with motor-
 - owners of hairdressing salons with 1 cycles;

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- Studio photographers;
- Itinerant cameramen.
- c) Category C shall comprise:
 - hades and skin collectors;
 - basket makers;
 - operators of "three-card" gambling games;
 - owners of hairdressing salons with three to five employees;
 - operators of a car wash with a water meter without security guard facilities;
 - operator of a school canteen
 - sellers of yogurt, ice cubes or ice-lollipops;
- flower vendors at home;
- foodstuff or goods retailers with a tricycles;
- television set and other audiovisual appliance repairs not selling spare parts;
- firewood vendors with tricycles;
- video club operators;
- local livestock and poultry seller;
- leather workers;
- Taxi owners and per taxi;
- Passenger transporter by car to the outskirts of urban centre;
- Dealers in non-alcoholic beverages.
- d) Category D shall comprise:

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- Dealers in alcoholic beverages;
- Sand, gravel or stone sellers;
- Operators of dance, music, sports, physical development clubs or gymnastic centres;
- Monitor;
- Sellers of poles, bamboo and planks;
- Unclassified restaurants;
- Manicurists, pedicurists providing beauty care;
- Butcher without a cold store;
- Operators of a hairdressing salon with more than five employees;
- Commuter transporter and per vehicle;
- Firewood sellers with vehicles;
- Mixed passenger and good transporter by car to the outskirts of urban centres;
- Telephone both operators;
- Mid-wives, nurses, masseurs providing care at home;
- Tobacconists;
- Traditional doctors or herbalists; - Firewood vendors with vehicles;
- Mechanics, panel beaters, motor electricians without mechanical means;
- Alcoholic beverage sellers;
- Sellers by car;
- Television set and other audiovisual appliance repairers selling spare

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- parts;
 - Operators of baby-foot having less
- Livestock and poultry sellers with
 - than 10 machines;
- premises;
 - Operators of pin-ball and video
- Operator of a car wash with a water
 - games having less than five
- meter without security
 - machines;
- guard facilities;
 - Operators of slot machines having
- Canopy, chair or plate rentals;
 - less than three machines.