REPUBLIC OF GHANA

MINISTRY OF
LOCAL GOVERNMENT,
CHIEFTAINCY AND
RELIGIOUS AFFAIRS

P.O.Box M50, Accra
Digital Address: GA-110-9895

Kindly quote this number and date on all correspondence

My Ref. No. BA 6/565/05 - A

Your Ref. No.

Date. 15TH APRIL 2026

**GUIDELINES FOR CHARGING FEES, LICENSES AND PERMITS FOR MMDAs FOR THE 2026-2029 FISCAL YEARS**

Pursuant to Sections 137, 141, and 150 of the Local Governance Act, 2016 (Act 936), the Minister for Local Government, Chieftaincy and Religious Affairs is required to issue guidelines on the fees and rates to be charged by Metropolitan Municipal and District Assemblies (MMDAs) for improved service delivery.

2. Accordingly, Guidelines for Charging of Fees, Licenses, and Permits for MMDAs for the 2026-2029 Fiscal Years are hereby issued for your guidance.

3. All Metropolitan, Municipal, and District Assemblies are to adhere to the instructions in the Guidelines.

4. We count on your usual cooperation.

5. Thank you.

**AHMED IBRAHIM (MP)**
**MINISTER**

**ALL HON. REGIONAL MINISTERS**
ATTN: ALL REGIONAL COORDINATING DIRECTORS

**ALL MMDCEs**
ATTN: ALL MMDCDs

cc: Hon. Minister, Ministry of Finance
The Controller & Accountant-General, CAGD, Accra
Hon. Deputy Minister (MP), MLGCRA
The Executive Secretary, IMCCoD, Accra
The Head of Service, OHLGS, Accra
All Presiding Members, MMDAs
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**Republic of Ghana**

# GUIDELINES FOR CHARGES AND FEES FOR THE PROVISION OF SERVICES AND FACILITIES AND GRANTING OF LICENSES AND PERMITS BY METROPOLITAN/MUNICIPAL/DISTRICT ASSEMBLIES

**MINISTRY OF LOCAL GOVERNMENT, CHIEFTAINCY AND RELIGIOUS AFFAIRS**

**APRIL 2026**

## Table of Contents


**1 ISSUANCE OF FEE FIXING GUIDELINES ..... 1**

**1.1 MAIN INTERNALLY GENERATED REVENUE ITEMS – DEFINITIONS ..... 1**

1.1.1 Licences/Permits ..... 1

1.1.2 Fees and Miscellaneous Charges ..... 1

1.1.3 Fines ..... 1

1.1.4 Rents ..... 1

1.1.5 Rates ..... 1

1.1.6 Investment Income ..... 1

1.2 Revenue Items to be collected by Assemblies ..... 1

1.2.1 Basis for Determining Charges ..... 2

1.2.2 Environmental and Economic Factors ..... 2

**1.3 Procedures for Fixing Rates, Fees, Licences and Permits ..... 2**

**2 OPERATIONALISING SECTION 145 OF ACT 936 (AS AMENDED) ..... 4**

**2.1 Zoning of MMDA Jurisdiction for Property Rating Purposes ..... 4**

**2.2 Determination of Revenue from Rates ..... 4**

**2.3 Exemptions from and Remission of Rates ..... 5**

**2.4 Non-Exemptions from and Remission of Rates & Licences ..... 5**

**3 APPLICATION OF UPPER LIMITS BY DISTRICT ASSEMBLIES ..... 6**

**3.1 Annual Increases of Charges ..... 6**

**3.2 Upper Limits of Charges ..... 6**

**4 SPECIFIC INSTRUCTIONS ..... 7**

**4.1 Effective Duration of this Guidelines ..... 9**

**5 SCHEDULE I – CLASSIFICATION OF DISTRICTS ..... 10**

**6 SCHEDULE II: REVENUE UPPER LIMITS ..... 17**

# 1 ISSUANCE OF FEE FIXING GUIDELINES

In exercise of the powers conferred on the Minister under Sections 137, 141 and 150 of the Local Governance Act 2016, (Act 936) as amended, these guidelines are provided for charging of rates and fees for provision of services and facilities; and granting of licences and permits by Metropolitan, Municipal and District Assemblies.

## 1.1 MAIN INTERNALLY GENERATED REVENUE ITEMS – DEFINITIONS

### 1.1.1 Licences/Permits

**Business Operating Licences (Permits)** are granted for beginning or continuing an activity or for doing an act, which is regulated by a by-law made by the Assembly, for example licences for businesses operating in its jurisdiction such as pharmacy outlets, banks, auto mechanics, and petroleum installation, among others.

**Permits**: include revenue items related to the direct use of the physical space of land for development purposes such as building a structure and placement of kiosks in street corners. The permit charges are strictly limited to three standard activities, namely application forms/jacket; processing fees and the permit fees itself. As per the Land Use and Spatial Planning Act 2016 (Act 925), permit fee is split into planning (includes temporary structures and temporary activities, hoarding, demolition, signage, sub division, change of use and re-zoning activities) and development (all building) permits.

### 1.1.2 Fees and Miscellaneous Charges

Fees and miscellaneous charges cover services for which an Assembly has a mandate to provide to the public at a cost, for example garbage collection and disposal; markets; lorry parks; slaughter houses; graveyards; and public toilets.

### 1.1.3 Fines

Are penalties for doing or failing to do an act, whose commission or omission constitutes a menace or nuisance to the public for example building offences and others related flouting by-laws of Assemblies.

### 1.1.4 Rents

Rents generally fall under fees and miscellaneous charges; however, it has been separated to focus of items requiring double entry accounting. Rents are amounts fixed by Assemblies for market stores, sheds and stalls, spaces at markets and lorry parks for kiosks, and rented quarters, among others.

### 1.1.5 Rates

Rates are general and specific. General rates include separate items for basic rate, property rate, rate on possessions and separate items in respect of arrears on each of these. Special rates are specific levies by the Assembly to meet a particular development purpose which can be either levied on an individual above 18 years or on a possession or both.

### 1.1.6 Investment Income

This relates from investment in safe securities according to the requirements specified in Section 143 of the Local Governance Act 2016 (Act 936).

## 1.2 Revenue Items to be collected by Assemblies

The Tenth and Eleventh Schedules of the Local Governance Act 2016, (Act 936) as amended, list some of the local revenue items. The basis for charging of rates, fees and licences are elaborated subsequently.

### 1.2.1 Basis for Determining Charges

In determining the level of charges to be applied under each item, an Assembly must consider not only the revenue-earning motive, the purpose(s) that the amount will serve, the capacity of the Assembly to collect, but also the ability of the population to pay. In addition, Metropolitan, Municipal and District Assemblies (MMDAs) should also consider the effect of the general economic situation on businesses in determining their charges. The following provides guidance in determining the charges:

a) To recover in part or in whole the cost of providing, maintaining, and improving upon the quality or extending/ expanding a service. In considering the proportion of cost that may be recovered, consideration must be given to the target group(s) for whom the service is being provided. For instance, for essential social service like public toilets and baths which are meant primarily for the benefit of the poor and the marginalised, the charges should reflect this.

   Conversely, fees for dislodging and garbage collection from business houses and private homes, fees for use of some facilities in markets and lorry parks should enable recovery of at least the full cost, that is, depreciation of capital, maintenance and overheads if not for profit.

b) To ensure fairness in the distribution of the charges among target groups, disparities in charges to the same group should be minimised. In this regard, efforts must be made to determine or classify the businesses into categories, that is, A, B, C etc. to distinguish them.

   In fixing of fees and charges by Assemblies, gender responsiveness should be considered to promote fairness and equity.

c) To deter quacks or unauthorised persons from operating businesses; or owners of domestic animals from neglecting to pen their animals (in this case of pound fees apply).

d) To compete with fees and/or rents prevailing in the open market and other areas. This relates to rents for market stores, sheds, stalls, cubicles for chop-bars, vacant spaces, etc.

e) To encourage and promote specific activities in the district as a deliberate policy.

f) To document businesses and their operational location for the purposes of catering for their municipal service needs.

### 1.2.2 Environmental and Economic Factors

Peculiar environmental and geographical conditions such as population, natural resources endowment, level of economic activities, among others, which introduce spatial variables and impose peculiar limitations on determination of charges, must be considered.

## 1.3 Procedures for Fixing Rates, Fees, Licences and Permits

The following procedures are prescribed:

a) The Metropolitan, Municipal and District Assemblies shall make a by-law to regulate services being rendered, or activity or process or the doing of an act in respect of where a licence/permit is required to be taken.

A Paragraph of the by-law should provide that a licence/permit should be taken before any person can engage in such activity or do such an act. The same or another paragraph shall prescribe the amount to be paid for a licence/permit, or provide that the fee to be paid shall be fixed by a resolution of the Assembly.

Another paragraph of the by-law shall prescribe a penalty for engaging in an activity or doing an act without first taking a licence/permit; or in the case of entering a lorry park or selling in a market without taking a ticket.

b) Charges of the Assembly shall be fixed by a resolution of the Assembly.

c) The charges should be time-bound, for example the amounts to be paid per day, week, month or annum, or per occasion, and prescribed to be in force for a specific period such as "1st January to 31st December, 2026".

d) The "fee-fixing resolution" should designate the location of payment of the charges.

e) The charges approved by the Assembly by resolution shall not have effect until it has been *(a)* posted on the premises of the District Assembly concerned and in at least one other public place within the district, and *(b)* published in a daily newspaper of national circulation or in the *Gazette* (Source - Local Governance Act, 2016 (Act 936) *Section 182 Sub-section 4)*.

Participatory processes for the preparation of the draft Fee Fixing Resolutions for approval by the General Assembly and subsequently in a *Gazette*, should comply with the Participatory Governance at the Local Level stipulated in Sections 40-48 of the Local Governance Act 2016 (Act 936) as amended as well as Local Governance (Consultations) Regulations, 2020 (L.I. 2406). In doing so, issues related to gender should be considered as critical to the process in the fixing of the charges, fees and rates.

## 2 OPERATIONALISING SECTION 145 OF ACT 936 (AS AMENDED)

### 2.1 Zoning of MMDA Jurisdiction for Property Rating Purposes

Property rating should be premised on use and location classification as prescribed by the Land Use and Spatial Planning Authority (LUSPA) Zoning Guidelines. Assemblies with assistance of their Physical Planning Department should clearly define the use and class zones for the purposes of rating as outlined below:

| | |
|---|---|
| RESIDENTIAL | |
| Zone 1 | Very Low-Density Residential Zone (Re A) |
| Zone 2 | Low Density Residential Zone (Re B) |
| Zone 3 | Medium Density Residential Zone (Re C) |
| Zone 4 | High Density Residential Zone (Re D) |
| Zone 5 | Very High-Density Residential Zone |
| COMMERCIAL | |
| Zone 1 | Central Business Zone (CBD) |
| Zone 2 | Sub Regional Business Centre Zone (SBC) |
| Zone 3 | Mixed Business Zone (MBZ) |
| Zone 4 | Community Commercial Zone (CCZ) |
| INDUSTRIAL ZONE | |
| Zone 1 | General Industry (IG) |
| Zone 2 | Light Industry (IL) |
| PARKS & OPEN SPACE ZONE | |
| Zone 1 | Recreation & Sports Zone (RS) |
| Zone 2 | Parks & Open Space Zone (POS) |
| Zone 3 | Nature Reserve Zone (NR) |
| EDUCATION ZONE | |
| Zone 1 | Education |
| HEALTH ZONE | |
| Zone 1 | Health |
| CIVIC & CULTURE | |
| | Government Offices, Chief Palace, Place of Worship, Community Services |

### 2.2 Determination of Revenue from Rates

It should be noted that the determination of revenue from Rates according Section 145 of the Local Governance Act 2016 (Act 936) is an arithmetic relationship between the total estimated expenditure for the year (or other years) minus anticipated revenue from non-rate sources as outlined below:

***Total Revenue from Rates (TRR) = Total Expenditure (TE) – Non-Rate Revenue (NRR)***

To determine the amount to be generated from property rate, all other rate revenues (namely basic, cattle and other rates) other than property rate should be deducted from the TRR. The figure obtained thereafter, is the amount to be collected from property rate, which can be used to calculate the Rate Impost.

For the Property Rate-Impost calculation, the following tables present the basis.

| | | |
|---|---|---|
| A. Total Expenditure | 37,000,000 | TE |
| B. All Other Revenue | 20,000,000 | NRR |
| C. Excess of expenditure | 17,000,000 | TRR |
| D. Cattle Rate | 1,000,000 | Other Rate Revenues (ORR) |
| E. Motor Rate | 200,000 | ORR |
| F. Basic Rate | 50,000 | ORR |
| G. Balance for Property Rate | 15,750,000 | C -(D+E+F) |

| | | G/H | I x G | J/H |
|---|---|---|---|---|
| Zone Classification | **H.** Total Rateable Property Values | **I.** Expenditure Proportion of revenue by Property Rate Class | **J.** Property Rate Amount to be Collected by Property Class | Rate Impost |
| 1st Class | 50,000,000 | 0.315 | 4,961,250.00 | 0.10 |
| 2nd Class | 100,000,000 | 0.1575 | 2,480,625.00 | 0.02 |
| 3rd Class | 200,000,000 | 0.07875 | 1,240,312.50 | 0.01 |
| Industrial | 50,000,000 | 0.315 | 4,961,250.00 | 0.10 |
| Commercial | 150,000,000 | 0.105 | 1,653,750.00 | 0.01 |

## 2.3 Exemptions from and Remission of Rates

Section 149 (1) and (2) of the Local Governance Act 2016, (Act 936) as amended:

(1) The following tenements are exempted from assessment and rating:

a) All premises appropriated exclusively for public worship; and registered with the District Assembly;
b) Cemeteries and burial grounds registered by the District Assembly;
c) Charitable or public educational institutions registered with the District Assembly;
d) Premises used as public hospitals and clinics; and
e) Premises owned by diplomatic missions as may be approved by the Minister for Foreign Affairs.

(2) The following persons are exempted from the payment of basic rate:

(a) Person who are in attendance at an educational institution who do not receive any remuneration or income during that period, other than an allowance, loan or other grant provided for purposes of education including any sum received by a person in respect of temporary employment undertaken by the person during vacation from an educational institution; and
(b) Persons who are more than seventy years old.

## 2.4 Non-Exemptions from and Remission of Rates & Licences

Following from Section 2.3 above, Volta River Authority, Electricity Company of Ghana, Northern Electricity Distribution Company and Ghana Water Company Limited, apart from their infrastructural installations are not exempted from paying property rates. Similarly, hostels on University Campuses constructed in partnership with the private sector are not exempted from paying Property Rate and Business Operating Permit. Also, Ministries, Departments and Agencies are not exempt from the payment of property rates.

The Cemeteries and burial grounds captured under exemptions in section 2.3(b) above, are in reference to non-commercialised facilities registered with the District Assembly.

## 3 APPLICATION OF UPPER LIMITS BY DISTRICT ASSEMBLIES

For purposes of application of these guidelines, districts have been classified into the three groups of Metropolitan, Municipal and District as in Schedule I which corresponds to the limits of the charges in Schedule II.

### 3.1 Annual Increases of Charges

The upper limits set in some cases may be way above the current amounts charged by Assemblies; however, this does not call for arbitrary increases to equate the limits provided. Annual increase per item in an Assembly's Fee Fixing Resolution should be as per the formula provided below:

$$PN = CC + (CC \times WAARI)$$

Where:

| | | |
|---|---|---|
| PN | = | Proposed new charge of item |
| CC | = | Current charge of item to be increased |
| WAARI | = | Weighted[1] Average Annual Rate of Inflation + margin of error |

In years that the inflation exceeds 16%, a defacto average inflation rate of 16% shall be applied based on an average inflation for the period 2001 – 2025 which is 15.83%.

### 3.2 Upper Limits of Charges

The upper limits of the charges prescribed in Schedule II represent limits which shall not be exceeded without the express approval of the Minister for Ministry of Local Government, Chieftaincy and Religious Affairs.

Any existing charges which exceed these levels, should be submitted to the Minister – MLGCRA for specific approval before an Assembly proceeds with application.

[1] This is the actual annual rate of inflation for the past three years. The weights to be applied to each year's inflation is 50%, 30% and 20% in order of the lowest annual rate of inflation to the highest for the national inflation figures published by the Ghana Statistical Service.

## 4 SPECIFIC INSTRUCTIONS

(a) The Minister directs that Charges by Municipalities and Districts carved out of Metropolitan and Municipal Assemblies, respectively, should comply with the upper limits provided in this document.

(b) Economic activities that are predominantly District-based and previously attracted lower rates compared to the Metropolitan Assemblies have reversed figure rating, since they largely operate in districts and not in the metropolises These include items such as:

i. Licence: Cocoa Residue Buying Companies, Cocoa/Shea Nut/Cotton Buying Companies, Coffee/Cashew Buying Companies, Cola nut Buying Companies, Mining Operating Licence & Mining Sub-Contractors among others.
ii. Fees: Export/Conveyance items such as Coconut, Palm Fruit, Stones/Quarry/Gravel Products, Roots and Tubers among others.

(c) MMDAs currently charging amounts which are way below the upper limits are not allowed to arbitrarily increase their rates to equate the upper limits set but are required to apply the formula outlined in Section 3.

(d) New items which Assemblies identify in this document should have a maximum charge of 50% of the upper limit set since it is the first time of introducing the item in the district.

(e) Where an Assembly has not reviewed its FFR in the past two to three years, it will need to officially communicate it to the Minister for approval to apply a rate of increase for the 2026 fiscal year or subsequent years.

(f) Newly identified revenue items by MMDAs must be processed for inclusion through a formal notification as prescribed by Section 202 sub-section 2 of the Local Governance Act 936 (Act) as amended. The upper limit for such items not included in these guidelines will be set by MLGCRA.

(g) Items related to Section 4 c, d & f, shall be formally communicated to the Ministry through decentralisation.unit@mlgcra.gov.gh with supporting documents and to which acknowledgment of receipt will be provided within 5 working days and subsequent redress within thirty (30) working days.

(h) In reference to the Local Governance Act 2016, (Act 936) Section 146 subsection 3 as amended, Development Levy has been provided as a Special rate for use by Assemblies to be levied over a specified area in the district for the purpose of a specified project approved by the District Assembly for that area. The levy should not exceed the cost of the project.

(i) The charge assigned to 'charcoal under Export and Conveyance' (Fees item #6) has been fixed as a prohibitive measure to discourage tree felling for charcoal burning.

(j) The charge assigned to 'diverted drains under un-authorised diversion' (Fines item #9) relates only to the penalty. Therefore, the additional cost of reinstating the drain shall be borne by the offender.

(k) Sand weaning activities should have contractual agreements between the Assemblies and the Entities engaged in the activity which defines reclamation and the associated costs. The cost so determined by the District Assembly and honoured, should not be treated as local revenue but to be used for the purposes of the reclamation so determined.

(l) Charges for trenching across vehicle accesses and pavements are to be determined as a joint exercise between the Assemblies and the relevant road agencies. Trenching of the earth besides the above should not attract additional charges from Assemblies, but the agency doing the trench digging should reinstate the earth upon completion of the tasks.

(m) Charges for underground tanks for service stations should be discontinued by Assemblies since the values are included in property rates of the facilities.

(n) Construction of road kerbs and drains by Estate Developers and other private entities shall not attract permit charges nor fees but rather be supervised by the Assemblies upon approval of design.

(o) Permit fees for telephone mast installation should not be calculated per the height because that mandate lies with Ghana Civil Aviation which considers the height of the mast, while the MMDAs considers the ground space coverage conditions.

(p) Building permit fee for renewal upon expiration of original permit or extension of time has been reviewed from absolute upper limit figures to 30% of the cost of current permit for another 5-year period per case.

(q) For existing landed developments, the following shall guide the determination of improvements:

- **Repairs** refers fixing a specific problem to restore something to its original, functional condition. Targeted and specific. Involves fixing a single, broken item.
- **Renovation** where is a significant upgrade to modernise a space and improve its look, feel, and functionality. It usually relates to changes to layout, design, and major systems like plumbing or electrical.
- **Refurbishment** focuses on cosmetic improvements to freshen up a space and make it more appealing. This includes surface-level and cosmetic, such as painting, new fixtures, or flooring.
- **Rehabilitation** is a comprehensive process that addresses both serious structural problems and modernisation to return a property to a useful, safe state. It involves extensive and structural changes with deep repairs, modern upgrades, and sometimes new construction.

(r) All Assemblies are advised to assess establishments requiring bills to be submitted before the close of any financial year for their budgeting purposes to do so to ensure that the needed provisions are for prompted of their bills in the year of collection. Such establishment should be accordingly informed in the billing process that payments of such bills shall be within the first three months of the year of payment.

(s) Notes on Marriage Fees

- Assemblies are not mandated to undertake online marriage services and filling of notice/ caveat (final).

- Assemblies are not authorised to issue blank marriage certificates out of the country for use outside the country, as this is illegal and should be discontinued.

(t) All amounts stated to be collected by MMDAs in these guidelines are in Ghana Cedis.

### 4.1 Effective Duration of this Guidelines

These guidelines take effect from January 31st 2026 and shall be in force and reviewed every four (4) years unless otherwise determined by the Minister responsible for the Sector.

**HON. AHMED IBRAHIM (MP)**

**MINISTER FOR LOCAL GOVERNMENT, CHIEFTAINCY AND RELIGIOUS AFFAIRS**

## 5 SCHEDULE I – CLASSIFICATION OF DISTRICTS

This schedule details the list of Assemblies nationwide and their various classifications namely, Metropolitan, Municipal and District Assemblies within the sixteen (16) Regions of Ghana.

**GREATER ACCRA REGION**

1. Accra Metropolitan Assembly
2. Tema Metropolitan Assembly

3. Ablekuma Central Municipal Assembly
4. Ablekuma North Municipal Assembly
5. Ablekuma West Municipal Assembly
6. Adenta Municipal Assembly
7. Ashiaman Municipal Assembly
8. Ayawaso Central Municipal Assembly
9. Ayawaso East Municipal Assembly
10. Ayawaso North Municipal Assembly
11. Ayawaso West Municipal Assembly
12. Ga Central Municipal Assembly
13. Ga East Municipal Assembly
14. Ga North Municipal Assembly
15. Ga South Municipal Assembly
16. Ga West Municipal Assembly
17. Korle Klottey Municipal Assembly
18. Krowor Municipal Assembly
19. Kpone Katamanso Municipal Assembly
20. La Dade-Kotopon Municipal Assembly
21. La-Nkwantanang Madina Municipal Assembly
22. Ledzokuku Municipal Assembly
23. Okaikwei North Municipal Assembly
24. Tema West Municipal Assembly
25. Weija-Gbawe Municipal Assembly

26. Ada East District Assembly
27. Ada West District Assembly
28. Ningo-Prampram District Assembly
29. Shai-Osudoku District Assembly

**VOLTA REGION**

1. Ho Municipal Assembly
2. Hohoe Municipal Assembly
3. Keta Municipal Assembly
4. Ketu North Municipal Assembly
5. Ketu South Municipal Assembly
6. Kpando Municipal Assembly
7. Akatsi South Municipal Assembly

8. Adaklu District Assembly
9. Afadzato South District Assembly
10. Agortime Ziope District Assembly
11. Akatsi North District Assembly
12. Anloga District Assembly
13. Central Tongu District Assembly

14. Ho West District Assembly
15. North Dayi District Assembly
16. North Tongu District Assembly
17. South Dayi District Assembly
18. South Tongu District Assembly

**OTI REGION**

1. Krachi East Municipal Assembly
2. Nkwanta South Municipal Assembly
3. Krachi West Municipal Assembly
4. Jasikan Municipal Assembly

5. Biakoye District Assembly
6. Kadjebi District Assembly
7. Krachi Nchumuru District Assembly
8. Nkwanta North District Assembly
9. Guan District Assembly

**EASTERN REGION**

1. Abuakwa North Municipal Assembly
2. Abuakwa South Municipal Assembly
3. Akwapim North Municipal Assembly
4. Akuapim South Municipal Assembly
5. Birim Central Municipal Assembly
6. Kwahu West Municipal Assembly
7. Kwaebibirem Municipal Assembly
8. Lower Manya Krobo Municipal Assembly
9. New Juaben North Municipal Assembly
10. New Juaben South Municipal Assembly
11. Nsawam Adoagyiri Municipal Assembly
12. Suhum Municipal Assembly
13. West Akim Municipal Assembly
14. Yilo Krobo Municipal Assembly
15. Kwahu South Municipal Assembly

16. Achiase District Assembly
17. Akyemansa District Assembly
18. Asene-Manso-Akroso District Assembly
19. Asuogyaman District Assembly
20. Atiwa East District Assembly
21. Atiwa West District Assembly
22. Ayensuano District Assembly
23. Birim North District Assembly
24. Birim South District Assembly
25. Denkyembuor District Assembly
26. Fanteakwa North District Assembly
27. Fanteakwa South District Assembly
28. Kwahu Afram Plains North District Assembly
29. Kwahu Afram Plains South District Assembly
30. Kwahu East District Assembly
31. Okere District Assembly
32. Upper Manya Krobo District Assembly

33. Upper West Akim District Assembly

**CENTRAL REGION**

1. Cape Coast Metropolitan Assembly

2. Agona West Municipal Assembly
3. Assin Fosu Municipal Assembly
4. Awutu Senya East Municipal Assembly
5. Effutu Municipal Assembly
6. Komenda-Edina-Eguafo-Abrim Municipal Assembly
7. Mfantseman Municipal Assembly
8. Upper Denkyira East Municipal Assembly

9. Abura/ Asebu/ Kwamankese District Assembly
10. Agona East District Assembly
11. Ajumako/Enyan/Esiam District Assembly
12. Assin North District Assembly
13. Assin South District Assembly
14. Asikuma-Odoben-Brakwa-Breman District Assembly
15. Awutu Senya District Assembly
16. Ekumfi District Assembly
17. Gomoa Central District Assembly
18. Gomoa East District Assembly
19. Gomoa West District Assembly
20. Twifo Hemang Lower Denkyira District Assembly
21. Twifu Ati Morkwa District Assembly
22. Upper Denkyira West District Assembly

**WESTERN REGION**

1. Sekondi Takoradi Metropolitan Assembly

2. Ahanta West Municipal Assembly
3. Effia Kwesimintsim Municipal Assembly
4. Jomoro Municipal Assembly
5. Nzema East Municipal Assembly
6. Prestea-Huni-Valley Municipal Assembly
7. Tarkwa Nsuaem Municipal Assembly
8. Wassa Amenfi East Municipal Assembly
9. Wassa Amenfi West Municipal Assembly

10. Amenfi Central District Assembly
11. Ellembele District Assembly
12. Shama District Assembly
13. Mpohor District Assembly
14. Wassa East District Assembly

**WESTERN NORTH REGION**

1. Aowin Municipal Assembly
2. Bibiani Anhwiaso Bekwai Municipal Assembly
3. Sefwi Wiawso Municipal Assembly

4. Bia West District Assembly

5. Juaboso District Assembly
6. Bia East District Assembly
7. Bodi District Assembly
8. Sefwi Akontombra District Assembly
9. Suaman District Assembly

**ASHANTI REGION**

1. Kumasi Metropolitan Assembly

2. Ahafo Ano North Municipal Assembly
3. Asante Akim Central Municipal Assembly
4. Asante Akim South Municipal Assembly
5. Asokore Mampong Municipal Assembly
6. Asokwa Municipal Assembly
7. Atwima Nwabiagya South Municipal Assembly
8. Bekwai Municipal Assembly
9. Ejisu Municipal Assembly
10. Ejura Sekyredumasi Municipal Assembly
11. Juaben Municipal Assembly
12. Kwabre East Municipal Assembly
13. Kwadaso Municipal Assembly
14. Mampong Municipal Assembly
15. Obuasi Municipal Assembly
16. Offinso Municipal Assembly
17. Oforikrom Municipal Assembly
18. Old Tafo Municipal Assembly
19. Suame Municipal Assembly
20. Asante Akim North Municipal Assembly

21. Adansi Asokwa District Assembly
22. Adansi North District Assembly
23. Adansi South District Assembly
24. Afigya Kwabre North District Assembly
25. Afigya Kwabre South District Assembly
26. Ahafo Ano South East District Assembly
27. Ahafo Ano South West District Assembly
28. Akrofuom District Assembly
29. Amansie Central District Assembly
30. Amansie South District Assembly
31. Amansie West District Assembly
32. Atwima Kwanwoma District Assembly
33. Atwima Mponua District Assembly
34. Atwima Nwabiagya North District Assembly
35. Bosomtwe District Assembly
36. Bosome Freho District Assembly
37. Obuasi East District Assembly
38. Offinso North District Assembly
39. Sekyere Afram Plains District Assembly
40. Sekyere East District Assembly
41. Sekyere Central District Assembly
42. Sekyere Kumawu District Assembly
43. Sekyere South District Assembly

**AHAFO REGION**

1. Asunafo North Municipal Assembly
2. Tano North Municipal Assembly
3. Tano South Municipal Assembly

4. Asunafo South District Assembly
5. Asutifi North District Assembly
6. Asutifi South District Assembly

**BONO EAST REGION**

1. Atebubu Amantin Municipal Assembly
2. Kintampo North Municipal Assembly
3. Nkoranza South Municipal Assembly
4. Techiman Municipal Assembly

5. Kintampo South District Assembly
6. Nkoranza North District Assembly
7. Pru East District Assembly
8. Pru West District Assembly
9. Sene East District Assembly
10. Sene West District Assembly
11. Techiman North District Assembly

**BONO REGION**

1. Berekum East Municipal Assembly
2. Dormaa Central Municipal Assembly
3. Jaman South Municipal Assembly
4. Sunyani Municipal Assembly
5. Wenchi Municipal Assembly
6. Sunyani West Municipal Assembly

7. Banda District Assembly
8. Berekum West District Assembly
9. Dormaa East District Assembly
10. Dormaa West District Assembly
11. Jaman North District Assembly
12. Tain District Assembly

**NORTHERN REGION**

1. Tamale Metropolitan Assembly

2. Gushiegu Municipal Assembly
3. Nanumba North Municipal Assembly
4. Sagnerigu Municipal Assembly
5. Savelugu Municipal Assembly
6. Yendi Municipal Assembly

7. Karaga District Assembly
8. Kpandai District Assembly
9. Kumbungu District Assembly
10. Mion District Assembly
11. Nanton District Assembly

12. Nanumba South District Assembly
13. Saboba District Assembly
14. Tatale Sanguli District Assembly
15. Tolon District Assembly
16. Zabzugu District Assembly

**SAVANNAH REGION**

1. East Gonja Municipal Assembly
2. West Gonja Municipal Assembly

3. Bole District Assembly
4. Central Gonja District Assembly
5. North East Gonja District Assembly
6. North Gonja District Assembly
7. Sawla Tuna Kalba District Assembly

**NORTH EAST REGION**

1. East Mamprusi Municipal Assembly
2. West Mamprusi Municipal Assembly

3. Bunkpurugu Nakpanduri District Assembly
4. Chereponi District Assembly
5. Mamprugu Moagduri District Assembly
6. Yunyoo Nasuan District Assembly

**UPPER EAST REGION**

1. Bawku Municipal Assembly
2. Bolgatanga Municipal Assembly
3. Builsa North Municipal Assembly
4. Kassena Nankana East Municipal Assembly

5. Bawku West District Assembly
6. Bongo District Assembly
7. Bolgatanga East District Assembly
8. Binduri District Assembly
9. Builsa South District Assembly
10. Garu District Assembly
11. Kassena Nankana West District Assembly
12. Nabdam District Assembly
13. Pusiga District Assembly
14. Talensi District Assembly
15. Tempane District Assembly

**UPPER WEST REGION**

1. Jirapa Municipal Assembly
2. Lawra Municipal Assembly
3. Sissala East Municipal Assembly
4. Wa Municipal Assembly
5. Nandom Municipal Assembly

6. Daffiama-Bussie-Issa District Assembly

7. Lambussie District Assembly
8. Nadowli Kaleo District Assembly
9. Sissala West District Assembly
10. Wa East District Assembly
11. Wa West District Assembly

## 6 SCHEDULE II: REVENUE UPPER LIMITS

The details of UPPER LIMITS following consultations and negotiations with the range of actors and players of the IGF landscape are presented for Businesses/Permits, Fees, Fines, Rent, Rates and Investments in this section.

| 6.1 LICENCES/PERMITS | | | | | | | |
|---|---|---|---|---|---|---|---|
| 6.1.1 BUSINESS LICENCES | | | | | | | |
| Main Item | Sub item | CoA Code | Description of Item | Frequency/ Measure | Rate GH¢ (Upper Limit) | | |
| | | | | | Metro | Municipal | District |
| | | | | | | | |
| 1 | | 1422046 | Advertising Companies | Per Annum | | | |
| | | | CAT A - Platinum (minimum of 10 staff) | | 4,500.00 | 3,375.00 | 2,250.00 |
| | | | CAT B - Gold (minimum of 5 staff) | | 3,500.00 | 2,625.00 | 1,750.00 |
| | | | CAT C - Silver (minimum of 3 staff) | | 1,600.00 | 1,200.00 | 800.00 |
| | | | CAT D - Bronze (Below 3 staff) | | 1000.00 | 750.00 | 500.00 |
| 2 | | 1422040 | Bill Boards/Outdoor Adverts | Dependent on class of access | | | |
| | i. | | Bill Boards (e.g. Road Arches, Unipole spectacular, LEDs, Building wrap or Wall Drape signs, Vehicular Adverts, Banners) | Per Annum/ m2 | | | |
| | | | CAT A - Class A1 (Along First Class Access) | | 150.00 | 110.00 | 75.00 |
| | | | CAT B - Class A2 (Along Second Class Access) | | 130.00 | 98.00 | 65.00 |
| | | | CAT C - Class A3 (Along Third Class Access) | | 120.00 | 90.00 | 60.00 |
| | | | Other Adverts | | | | |
| | ii. | | Aerial Adverts - Planes, Balloons etc | (Per Day Fee in All Zones) | 500.00 | 375.00 | 250.00 |
| | iii. | | Bus Stop Shelters | | | | |
| | | | CAT A - Class A1 | | 1,500.00 | 1,125.00 | 750.00 |
| | | | CAT B - Class A2 | | 1,100.00 | 825.00 | 550.00 |
| | | | CAT C - Class A3 | | 750.00 | 550.00 | 375.00 |
| | iv. | | Flag Poles | Per Annum | | | |
| | | | CAT A - Class A1 | | 1,100.00 | 825.00 | 550.00 |
| | | | CAT B - Class A2 | | 950.00 | 710.00 | 475.00 |
| | | | CAT C - Class A3 | | 900.00 | 675.00 | 450.00 |
| | v. | | Group Directional Signs | Per Annum | | | |
| | | | CAT A - Class A1 | | 17,000.00 | 12,750.00 | 8,500.00 |
| | | | CAT B - Class A2 | | 16,000.00 | 12,000.00 | 8,000.00 |
| | | | CAT C - Class A3 | | 14,000.00 | 10,500.00 | 7,000.00 |
| | vi. | | Lamp post Adverts (Street Light Poles) | Per Annum | 750.00 | 550.00 | 375.00 |
| | vii. | | Posters | Per Day | 20.00 | 15.00 | 10.00 |
| | viii. | | Structures on Designated Spectacular Sites | | 120.00 | 90.00 | 60.00 |
| | ix. | | Others (Not categorised above) | Per sq/m per Annum | 4,500.00 | 3,375.00 | 2,250.00 |
| | | *** | AGRIC RELATED BUSINESSES | | | | |
| | | A. | Farm Input/Product Outlets | | | | |
| 3 | | 1422271 | Agribusinesses Dealers | Per Annum | | | |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | | | CAT A - Large Scale | | 7,500.00 | 5,600.00 | 3,750.00 |
| | | | CAT B - Medium Scale | | 5,000.00 | 3,750.00 | 2,500.00 |
| | | | CAT C - Small Scale | | 2,000.00 | 1,500.00 | 1,000.00 |
| 4 | | 1422271 | Agro Chemical/Farm Inputs Dealers | Per Annum | | | |
| | | | CAT A - Manufacturers/ Importers/ Distributors/Retailers | | 4,000.00 | 3,000.00 | 2,000.00 |
| | | | CAT B - Importers/ Distributors/Retailers | | 3,500.00 | 2,600.00 | 1,750.00 |
| | | | CAT C - Manufacturers & Importers | | 3,000.00 | 2,250.00 | 1,500.00 |
| | | | CAT D - Manufacturers & Distributors | | 2,300.00 | 1,725.00 | 1,150.00 |
| | | | CAT E - Distributors & Retailers | | 1,800.00 | 1,350.00 | 900.00 |
| | | | CAT F - Manufacturers | | 1,500.00 | 1,100.00 | 750.00 |
| | | | CAT G - Importers | | 1,200.00 | 900.00 | 600.00 |
| | | | CAT H - Distributors | | 900.00 | 670.00 | 450.00 |
| | | | CAT I - Retailers Only (Large) | | 550.00 | 410.00 | 275.00 |
| | | | CAT J - Retailers Only (Medium) | | 320.00 | 240.00 | 160.00 |
| | | | CAT K - Retailers Only (Small) | | 250.00 | 180.00 | 125.00 |
| 5 | | 1422170 | Agro Machine Dealers | Per Annum | | | |
| | | | CAT A - Importers, Distributors & Retailers | | 4,100.00 | 3,000.00 | 2,050.00 |
| | | | CAT B - Importers & Distributors | | 3,200.00 | 2,400.00 | 1,600.00 |
| | | | CAT C - Manufacturers, Distributors, Retailers | | 2,900.00 | 2,100.00 | 1,450.00 |
| | | | CAT D - Manufacturers & Distributors | | 2,600.00 | 1,950.00 | 1,300.00 |
| | | | CAT E - Distributors & Retailers | | 2,100.00 | 1,575.00 | 1,050.00 |
| | | | CAT F - Manufacturers | | 1,600.00 | 1,200.00 | 800.00 |
| | | | CAT G - Importers | | 1,300.00 | 970.00 | 650.00 |
| | | | CAT H - Distributors | | 950 | 710.00 | 475.00 |
| | | | CAT I - Retailers | | 650 | 480.00 | 325.00 |
| 6 | | 1422051 | Feed Mills (Poultry, Pets, Fish etc.) – Production | Per Annum | | | |
| | | | CAT A - Large Scale | | 3,500.00 | 2,600.00 | 1,750.00 |
| | | | CAT B - Medium Scale | | 2,300.00 | 1,700.00 | 1,150.00 |
| | | | CAT C - Small Scale | | 1,500.00 | 1,100.00 | 750.00 |
| | | | CAT D – Micro scale | | 650.00 | 480.00 | 325.00 |
| 7 | | 1422282 | Feed Sellers (Poultry, Pets, Fish etc.) | Per Annum | | | |
| | | | CAT A - Wholesalers | | 1000.00 | 750.00 | 500.00 |
| | | | CAT B - Distributors | | 600.00 | 450.00 | 300.00 |
| | | | CAT C - Retailers | | 300.00 | 225.00 | 150.00 |
| 8 | | | Poultry Feed Additives | Per Annum | | | |
| | | | CAT A – Large scale | | 5,000.00 | 3,750.00 | 2,500.00 |
| | | | CAT B – Medium scale | | 3,500.00 | 2,600.00 | 1,750.00 |
| | | | CAT C – Smale scale | | 1,800.00 | 1,300.00 | 900.00 |
| | | B. | Commercial Farm Dealers (Animals/Crops) | | | | |
| 9 | | | Bee Farms | Per Annum | | | |
| | | | CAT A - Above 5 hectares | | 2,500.00 | 1,800.00 | 1,250.00 |
| | | | CAT B - 3-5 hectares | | 2,000.00 | 1,500.00 | 1,000.00 |
| | | | CAT C - 1-2 hectares | | 1,500.00 | 1,100.00 | 750.00 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | | | CAT D - Below 1 hectare | | 1,000.00 | 750.00 | 500.00 |
| 10 | | 1422120 | Fish Farms | Per Annum | | | |
| | | | CAT A- International Large Scale | | 98,000.00 | 73,000.00 | 49,000.00 |
| | | | CAT B- International Medium Scale | | 65,000.00 | 48,000.00 | 32,500.00 |
| | | | CAT C- International Small Scale | | 34,000.00 | 25,000.00 | 17,000.00 |
| | | | CAT D - Local Large Scale | | 650.00 | 480.00 | 325.00 |
| | | | CAT E - Local Medium Scale | | 450.00 | 330.00 | 225.00 |
| | | | CAT F - Local Small Scale | | 230.00 | 170.00 | 115.00 |
| 11 | | 1422228 | Livestock Farms | Per Annum | | | |
| | | | CAT A - Above 5,000 Animals | | 10,000.00 | 7,500.00 | 5,000.00 |
| | | | CAT B - 2000 -5000 Animals | | 8,200.00 | 6,100.00 | 4,100.00 |
| | | | CAT C - 1000 -2000 Animals | | 5,700.00 | 4,200.00 | 2,850.00 |
| | | | CAT D - 500 - 1000 Animals | | 3,200.00 | 2,400.00 | 1,600.00 |
| | | | CAT E - 100 -500 Animals | | 2,200.00 | 1,650.00 | 1,100.00 |
| 12 | | 1422246 | Poultry Farms | Per Annum | | | |
| | | | CAT A - Above 2000 Birds | | 1,600.00 | 1,200.00 | 800.00 |
| | | | CAT B - Up to 2000 Birds | | 1,200.00 | 900.00 | 600.00 |
| | | | CAT C - Up to 1000 Birds | | 1000.00 | 750.00 | 500.00 |
| | | | CAT D - Up to 500 Birds | | 450.00 | 330.00 | 225.00 |
| | | | CAT E - Below 500 Birds | | 250.00 | 180.00 | 125.00 |
| 13 | | | Cash Crop Farms | Per Annum | | | |
| | | | CAT A - Above 50 hectares | | 55,000.00 | 41,000.00 | 27,500.00 |
| | | | CAT B - 30 to 50 hectares | | 40,000.00 | 30,000.00 | 20,000.00 |
| | | | CAT C - 10 - 30 hectares | | 25,000.00 | 18,750.00 | 12,500.00 |
| | | | CAT D - Below 10 | | 20,000.00 | 15,000.00 | 10,000.00 |
| 14 | | | Food Crop Farms | Per Annum | | | |
| | | | CAT A - Above 50 hectares | | 30,000.00 | 22,500.00 | 15,000.00 |
| | | | CAT B - 30 to 50 hectares | | 20,000.00 | 15,000.00 | 10,000.00 |
| | | | CAT C - 10 - 30 hectares | | 15,000.00 | 11,250.00 | 7,500.00 |
| | | | CAT D - Below 10 hectares | | 10,000.00 | 7,500.00 | 5,000.00 |
| | | *** | ARTISANAL RELATED BUSINESSES | | | | |
| 15 | | 1422281 | Artisans e.g. Masons, Carpenters, Plumbers, Electricians, Painters, Steel Benders, Tile Layers etc. | Per Annum | | | |
| | | | CAT 'A' | | 220.00 | 165.00 | 110.00 |
| | | | CAT 'B' | | 100.00 | 75.00 | 50.00 |
| 16 | | 1422173 | Blacksmith | Per Annum | 350.00 | 260.00 | 175.00 |
| 17 | | 1422114 | Butcher's Licence | Per Annum | | | |
| | | | CAT A - Master Butcher | | 200.00 | 150.00 | 100.00 |
| | | | CAT B - Butcher | | 130.00 | 90.00 | 65.00 |
| | | *** | ALUMINIUM & METAL BUSINESS DEALERS | | | | |
| | A. | | Aluminium Dealers | | | | |
| 18 | | 1422277 | Aluminium Fabricators (Doors/Windows/Gates, etc.) | Per Annum | | | |
| | | | CAT A - Large Scale | | 6,500.00 | 4,800.00 | 3,250.00 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | | | CAT B - Medium Scale | | 5,700.00 | 4,200.00 | 2,850.00 |
| | | | CAT C - Small Scale | | 3,500.00 | 2,600.00 | 1,750.00 |
| | | | CAT D - Micro Scale | | 1,700.00 | 1,200.00 | 850.00 |
| | | | CAT E - Others | | 1,200.00 | 900.00 | 600.00 |
| 19 | | 1422278 | Aluminium Pot Dealers ('Dadesen') | Per Annum | | | |
| | | | CAT A - Manufacturers | | 650.00 | 480.00 | 325.00 |
| | | | CAT B - Distributors | | 550.00 | 410.00 | 275.00 |
| | | | CAT C - Retailers | | 350.00 | 260.00 | 175.00 |
| 20 | | 1422021 | Aluminium Manufacturing | Per Annum | | | |
| | | | CAT A - Smelting | | 50,000.00 | 37,500.00 | 25,000.00 |
| | | | CAT B - Multiple Product Lines | | 36,000.00 | 27,000.00 | 18,000.00 |
| | | | CAT C - Roofing Sheets only | | 22,000.00 | 16,500.00 | 11,000.00 |
| | | | CAT D - Saucepan | | 12,000.00 | 9,000.00 | 6,000.00 |
| 21 | | 1422112 | Aluminium Product Distributors | Per Annum | | | |
| | | | CAT A - Large Scale Combination of items | | 2,000.00 | 1,500.00 | 1,000.00 |
| | | | CAT B - Medium Scale Combination of items | | 1000.00 | 750.00 | 500.00 |
| | | | CAT C - Small Scale Combination of items | | 450.00 | 330.00 | 225.00 |
| 22 | | 1422112 | Aluminium Product Retailers | Per Annum | | | |
| | | | CAT A - Store (Large) | | 450.00 | 330.00 | 225.00 |
| | | | CAT B - Store (Medium) | | 350.00 | 260.00 | 170.00 |
| | | | CAT C - Store (Small) | | 220.00 | 160.00 | 110.00 |
| 23 | | 1422285 | Metal Dealers | Per Annum | | | |
| | A. | | Metal Fabricators | | | | |
| | | | CAT A - Filling Station Sheds/Trailers/Underground Tanks Moulding | | 124,000.00 | 93,000.00 | 62,000.00 |
| | | | CAT B - Agro Processing Machines Surface Tanks | | 10,000.00 | 7,500.00 | 5,000.00 |
| | | | CAT C - Domestic Milling Machines | | 3,500.00 | 2,600.00 | 1,750.00 |
| | | | CAT D - Canopies and Scaffolding | | 2,000.00 | 1,500.00 | 1,000.00 |
| | | | CAT E - Pot, Coal pots and Sheet moulders | | 1000.00 | 750.00 | 500.00 |
| | | | CAT F - Chairs and beds, etc. | | 650.00 | 480.00 | 320.00 |
| | B. | | Fabrication Materials Dealers | | | | |
| | | | CAT A - Large Scale | | 8,200.00 | 6,100.00 | 4,100.00 |
| | | | CAT B - Medium Scale | | 5,700.00 | 4,200.00 | 2,800.00 |
| | | | CAT C - Small Scale | | 3,200.00 | 2,400.00 | 1,600.00 |
| | | *** | APPAREL & FABRIC/CLOTH BUSINESSES | | | | |
| 24 | | 1422011 | Adinkra Designers/Kente/Smock Weavers & Sellers | Per Annum | | | |
| | | | CAT A - Weavers & Sellers (Large) | | 1,600.00 | 1,200.00 | 800.00 |
| | | | CAT B - Weavers Only (Large) | | 800.00 | 600.00 | 400.00 |
| | | | CAT C - Sellers Only (Large) | | 1,200.00 | 900.00 | 600.00 |
| | | | CAT D - Weavers & Sellers (Medium) | | 550.00 | 412.50 | 275.00 |
| | | | CAT E - Weavers Only (Medium) | | 350.00 | 260.00 | 170.00 |
| | | | CAT F - Sellers Only (Medium) | | 450.00 | 330.00 | 220.00 |
| | | | CAT G - Weavers & Sellers (Small) | | 280.00 | 200.00 | 140.00 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | | | CAT H - Weavers Only (Small) | | 220.00 | 160.00 | 110.00 |
| | | | CAT I - Sellers Only (Small) | | 280.00 | 210.00 | 140.00 |
| 25 | | 1422273 | Boutiques (Including African Wear Dealers) | Per Annum | | | |
| | | | CAT A - Large Scale | | 6,500.00 | 4,800.00 | 3,250.00 |
| | | | CAT B - Medium Scale | | 3,500.00 | 2,600.00 | 1,750.00 |
| | | | CAT C - Small Scale | | 1,600.00 | 1,200.00 | 800.00 |
| | | | CAT D - Branches of CAT A & B | | 650.00 | 480.00 | 320.00 |
| 26 | | 1422213 | Fabric Dealers – Sales | Per Annum | | | |
| | | | CAT A - Imports/Wholesale | | 4,200.00 | 3,150.00 | 2,100.00 |
| | | | CAT B - Wholesale and Retail | | 2,700.00 | 2,000.00 | 1,350.00 |
| | | | CAT C - Wholesale | | 1000.00 | 750.00 | 500.00 |
| | | | CAT D - Retail | | 550.00 | 410.00 | 270.00 |
| | | | CAT E - Table Top | | 220.00 | 160.00 | 110.00 |
| 27 | | 1422021 | Fabric Dealers – Manufacturing | Per Annum | | | |
| | | | CAT A - Large Scale | | 2,700.00 | 2,000.00 | 1,300.00 |
| | | | CAT B - Medium Scale | | 2,100.00 | 1,500.00 | 1,000.00 |
| | | | CAT C - Small Scale | | 650.00 | 480.00 | 320.00 |
| 28 | | 1422042 | Tye and Dye manufacturers | Per Annum | | | |
| | | | CAT A - Large | | 1,500.00 | 1,100.00 | 750.00 |
| | | | CAT B - Medium | | 700.00 | 525.00 | 350.00 |
| | | | CAT C - Small | | 350.00 | 260.00 | 175.00 |
| 29 | | 1402038 | Dressmakers/Tailors (Industrial) | Per Annum | | | |
| | | | CAT A - Fashion Designers (Large) | | 5,700.00 | 4,200.00 | 2,850.00 |
| | | | CAT B - Fashion Designers (Small) | | 3,500.00 | 2,600.00 | 1,750.00 |
| | | | CAT C - Large Scale (Above 25 workers) | | 1,600.00 | 1,200.00 | 800.00 |
| | | | CAT D - Medium Scale (10-25 workers) | | 1000.00 | 750.00 | 500.00 |
| | | | CAT E - Small Scale (Below 10 workers) | | 450.00 | 330.00 | 220.00 |
| 30 | | 1422038 | Dressmakers/Tailors (Non-Industrial) | Per Annum | | | |
| | | | CAT A - Large Scale | | 400.00 | 300.00 | 200.00 |
| | | | CAT B - Medium Scale | | 250.00 | 180.00 | 125.00 |
| | | | CAT C - Small scale | | 220.00 | 160.00 | 110.00 |
| 31 | | 1422038 | Dressmakers/Tailors Services | Per Annum | | | |
| | | | CAT A - Knitting, Haberdashery and Embroidery | | 350.00 | 260.00 | 175.00 |
| | | | CAT B - Knitting and Embroidery | | 270.00 | 200.00 | 135.00 |
| | | | CAT C - Embroidery only | | 220.00 | 165.00 | 110.00 |
| | | | CAT D - Knitting only | | 220.00 | 165.00 | 110.00 |
| | | | CAT E - Haberdashery Only (sewing items - large) | | 1000.00 | 750.00 | 500.00 |
| | | | CAT F - Haberdashery Only (Small) | | 550.00 | 410.00 | 270.00 |
| 32 | | 1422042 | Used Clothing Sales ('Second Hand') | Per Annum | | | |
| | | | CAT A - Importers/Wholesalers | | 8,200.00 | 6,150.00 | 4,100.00 |
| | | | CAT B - Distributors | | 4,500.00 | 3,300.00 | 2,250.00 |
| | | | CAT C - Retailers (Large) | | 1,600.00 | 1,200.00 | 800.00 |
| | | | CAT D - Retailers (Medium) | | 1000.00 | 750.00 | 500.00 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | | | CAT E - Retailers (Small) | | 500.00 | 375.00 | 250.00 |
| | | *** | ART & CRAFT RELATED BUSINESSES | | 220.00 | 165.00 | 110.00 |
| 33 | | 1422162 | Art Gallery | Per Annum | | | |
| | | | CAT A - Own Facility with multi-services | | 1000.00 | 750.00 | 500.00 |
| | | | CAT B - Own Facility with limited-services | | 650.00 | 480.00 | 325.00 |
| | | | CAT C - Own Facility only | | 550.00 | 410.00 | 275.00 |
| | | | CAT D - Rented space | | 450.00 | 330.00 | 225.00 |
| 34 | | 1422163 | Arts & Handicraft Dealers | Per Annum | | | |
| | | | CAT A - Importers | | 4,500.00 | 3,300.00 | 2,250.00 |
| | | | CAT B - Exporters | | 1,500.00 | 1,100.00 | 750.00 |
| | | | CAT C - Producers (Large) | | 2,700.00 | 2,000.00 | 1,350.00 |
| | | | CAT D - Producers (Medium) | | 1,500.00 | 1,100.00 | 750.00 |
| | | | CAT E - Producers (Small) | | 650.00 | 480.00 | 320.00 |
| | | | CAT F - Retailers Only | | 1,100.00 | 825.00 | 550.00 |
| | | | CAT G - Container/Kiosk (Medium) | | 1000.00 | 750.00 | 500.00 |
| | | | CAT H - Container/Kiosk (Small) | | 500.00 | 375.00 | 250.00 |
| 35 | | 1422011 | Cane Product Weavers | Per Annum | | | |
| | | | CAT A – Large scale | | 500.00 | 375.00 | 250.00 |
| | | | CAT B – Medium scale | | 450.00 | 330.00 | 220.00 |
| | | | CAT C – Small scale | | 350.00 | 260.00 | 170.00 |
| 36 | | 1422260 | Straw Basket Weavers and Sales | Per Annum | 200.00 | 150.00 | 100.00 |
| 37 | | 1422184 | Ceramics/Pottery Producers/Sellers | Per annum | | | |
| | | | CAT 'A' | | 270.00 | 200.00 | 135.00 |
| | | | CAT 'B' | | 200.00 | 150.00 | 100.00 |
| | | *** | AUDIO VISUAL RELATED BUSINESSES | | | | |
| 38 | | 1422287 | CD Sellers (Audio/Video) | Per Annum | | | |
| | | | CAT A - Shops (Medium) | | 800.00 | 600.00 | 400.00 |
| | | | CAT B - Shops (Small) | | 220.00 | 160.00 | 110.00 |
| | | | CAT C - Mobile Vans | | 150.00 | 110.00 | 75.00 |
| 39 | | 1422146 | Film Production/Distribution | Per Annum | | | |
| | | | CAT A - Film Production cum Distribution | | 3,500.00 | 2,600.00 | 1,750.00 |
| | | | CAT B - Film Production | | 2,700.00 | 2,000.00 | 1,350.00 |
| | | | CAT C - Film Distribution | | 1,600.00 | 1,200.00 | 800.00 |
| | | | CAT D - Small Scale of CAT B or C | | 100.00 | 75.00 | 50.00 |
| 40 | | 1422047 | Photographers / Video Operators | Per Annum | | | |
| | | | CAT A - Photo/Video Company with Labs | | 2,500.00 | 1,800.00 | 1,200.00 |
| | | | CAT B - Photo/Video Company without Labs | | 1,500.00 | 1,100.00 | 750.00 |
| | | | CAT C - Photographic Laboratory | | 1000.00 | 750.00 | 500.00 |
| | | | CAT D - Photo Shops/Studio (Medium) | | 550.00 | 410.00 | 275.00 |
| | | | CAT E - Photo Shops/Studio (Small) | | 270.00 | 200.00 | 135.00 |
| | | *** | AUTOMOBILE RELATED BUSINESSES | | | | |
| 41 | A. | 1422270 | Automobile Sales Dealers | Per Annum | | | |
| | i. | | Vehicle Importers/Sales (Brand New) | | | | |
| | | | CAT A - Vehicle Assembling and Sale | | 65,000.00 | 48,000.00 | 32,500.00 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | | | CAT B - Heavy Duty Equipment/Vehicle Sales | | 27,000.00 | 20,250.00 | 13,500.00 |
| | | | CAT C - Light Duty Equipment/Vehicle Sales | | 21,000.00 | 15,750.00 | 10,500.00 |
| | ii. | | Saloon and Sub Urban Vehicles (SUVs) Sales (Brand New) | | | | |
| | | | CAT A - Large Scale (Branded Companies) | | 27,000.00 | 20,000.00 | 13,500.00 |
| | | | CAT B - Medium Scale (Unbranded Companies) | | 21,000.00 | 15,750.00 | 10,500.00 |
| | | | CAT C - Small Scale (Unbranded Companies) | | 14,000.00 | 10,500.00 | 7,000.00 |
| | | | CAT D - Sales Outlets with showrooms | | 6,500.00 | 4,800.00 | 3,250.00 |
| | iii. | | Used Vehicle Sales (Second-hand) | | | | |
| | | | CAT A - Large Scale (Above 50 Vehicles) | | 6,500.00 | 4,800.00 | 3,250.00 |
| | | | CAT B - Medium Scale (20-49 Vehicles) | | 5,700.00 | 4,275.00 | 2,850.00 |
| | | | CAT C - Small Scale (Below 20 Vehicles) | | 3,500.00 | 2,600.00 | 1,750.00 |
| | | | Automobile Part Dealers | | | | |
| 42 | | 1422270 | Bolt and Nut Dealers | Per Annum | | | |
| | | | CAT A - Shop Medium | | 350.00 | 260.00 | 170.00 |
| | | | CAT B - Shop Small | | 270.00 | 200.00 | 130.00 |
| 43 | | 1422270 | Spare Parts Sales Outlets (New) | Per Annum | | | |
| | | | CAT A - Importers/Wholesalers Only | | 2,700.00 | 2,025.00 | 1,350.00 |
| | | | CAT B - Wholesalers Only | | 1,600.00 | 1,200.00 | 800.00 |
| | | | CAT C - Retailers (Large) | | 1000.00 | 750.00 | 500.00 |
| | | | CAT D - Retailers (Medium) | | 550.00 | 410.00 | 270.00 |
| | | | CAT E - Retailers (Small) | | 270.00 | 200.00 | 130.00 |
| 44 | | 1422270 | Spare Parts Sales Outlets (Second-hand) | Per Annum | | | |
| | | | CAT A - Second-Hand Engine Shops (Large) | | 1,600.00 | 1,200.00 | 800.00 |
| | | | CAT B - Second-Hand Engine Shops (Medium) | | 1000.00 | 750.00 | 500.00 |
| | | | CAT C - Retailers (Large) | | 550.00 | 410.00 | 270.00 |
| | | | CAT D - Retailers (Medium) | | 350.00 | 260.00 | 170.00 |
| | | | CAT E - Retailers (Small) | | 220.00 | 160.00 | 110.00 |
| 45 | | 1422270 | Tyre/Battery Dealers – New | Per Annum | | | |
| | | | CAT A - Wholesale | | 5,700.00 | 4,275.00 | 2,850.00 |
| | | | CAT B - Retail (Large) | | 3,500.00 | 2,625.00 | 1,750.00 |
| | | | CAT C - Retail (Medium) | | 820.00 | 610.00 | 410.00 |
| | | | CAT D - Retail (Small) | | 500.00 | 375.00 | 250.00 |
| 46 | | 1422270 | Tyre/Battery Dealers – Used | Per Annum | | | |
| | | | CAT A - Wholesale | | 5,000.00 | 3,750.00 | 2,500.00 |
| | | | CAT B - Retail (Large) | | 2,700.00 | 2,000.00 | 1,350.00 |
| | | | CAT C - Retail (Medium) | | 1000.00 | 750.00 | 500.00 |
| | | | CAT D - Retail (Small) | | 320.00 | 240.00 | 160.00 |
| 47 | | 1422270 | Windscreen Dealers | Per Annum | | | |
| | | | CAT A – Large scale | | 1,100.00 | 820.00 | 550.00 |
| | | | CAT B - Medium scale | | 650.00 | 480.00 | 325.00 |
| | | | CAT C – Small scale | | 450.00 | 330.00 | 220.00 |
| 48 | | 1422021 | Tyre Manufacturing Dealers | Per Annum | | | |
| | A. | | Tyre Manufacturing | | | | |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | | | CAT A- Large scale | | 11,000.00 | 8,250.00 | 5,500.00 |
| | | | CAT B – Medium scale | | 8,000.00 | 6,000.00 | 4,000.00 |
| | | | CAT C - Small Scale | | 5,000.00 | 3,750.00 | 2,500.00 |
| | B. | | Tyre Remoulding (OTR) | | | | |
| | | | CAT A - Large Scale | | 8,000.00 | 6,000.00 | 4,000.00 |
| | | | CAT B - Medium Scale | | 5,000.00 | 3,750.00 | 2,500.00 |
| | | | CAT C - Small Scale | | 1,600.00 | 1,200.00 | 800.00 |
| 49 | | | Vehicle Accessories Dealers | Per Annum | | | |
| | | | CAT A – Large scale | | 1,000.00 | 750.00 | 500.00 |
| | | | CAT B – Medium scale | | 700.00 | 525.00 | 350.00 |
| | | | CAT C – Small scale | | 500.00 | 375.00 | 250.00 |
| 50 | | 1422270 | Vehicle Assembling & Manufacturing Dealers | Per Annum | | | |
| | | | CAT A - Foreign | | 49,000.00 | 36,750.00 | 24,500.00 |
| | | | CAT B - Local | | 24,000.00 | 18,000.00 | 12,000.00 |
| 51 | | 1422266 | Vehicle Examination & Licencing Centres - Private | Per Annum | | | |
| | | | CAT 'A' | | 11,000.00 | 8,250.00 | 5,500.00 |
| | | | CAT 'B' | | 9,000.00 | 6,750.00 | 4,500.00 |
| | | *** | AUTO MAINTENANCE/REPAIR RELATED BUSINESSES | | | | |
| 52 | | 1422052 | Auto Mechanics/ Electricians/Sprayers Etc. | Per Annum | | | |
| | i. | 1422052 | Air Condition Mechanics | | | | |
| | | | CAT A - Formal Company | | 2,000.00 | 1,500.00 | 1,000.00 |
| | | | CAT B - Informal Garage with Shop | | 1,100.00 | 825.00 | 550.00 |
| | | | CAT C - Informal Garage without Shop (Medium) | | 650.00 | 480.00 | 325.00 |
| | | | CAT D - Informal Garage without Shop (Small) | | 270.00 | 200.00 | 135.00 |
| | ii. | 1422052 | Arc Welders | | | | |
| | | | CAT A - Fuel and Water Tankers; Truck Builders (Medium) | | 1,200.00 | 900.00 | 600.00 |
| | | | CAT B - Fuel and Water Tankers; Truck Builders (Small) | | 1000.00 | 750.00 | 500.00 |
| | | | CAT C - Light vehicle repairs, Container Shops and Metal Gates (Medium) | | 650.00 | 480.00 | 325.00 |
| | | | CAT D - Light vehicle repairs, Container Shops and Metal Gates (Small) | | 250.00 | 180.00 | 125.00 |
| | iii. | 1422052 | Argon (Aluminum) Welders | | 500.00 | 375.00 | 250.00 |
| | iv. | 1422052 | Auto Body Repairers | | | | |
| | | | CAT A - Formal Company | | 5,700.00 | 4,275.00 | 2,850.00 |
| | | | CAT B - Informal Garage with Shop | | 4,500.00 | 3,375.00 | 2,250.00 |
| | | | CAT C - Informal Garage without Shop (Large) | | 3,500.00 | 2,600.00 | 1,750.00 |
| | | | CAT D - Informal Garage without Shop (Medium) | | 2,200.00 | 1,650.00 | 1,100.00 |
| | v. | 1422052 | Auto Electricians | | | | |
| | | | CAT A - With Battery Charging | | 350.00 | 260.00 | 170.00 |
| | | | CAT B - Without Battery Charging | | 220.00 | 165.00 | 110.00 |
| | vi. | 1422052 | Auto Mechanics | | | | |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | | | CAT A - Heavy Duty Earthmoving Equipment | | 1,000.00 | 750.00 | 500.00 |
| | | | CAT B - Heavy Duty Trucks | | 650.00 | 480.00 | 325.00 |
| | | | CAT C - Light Duty Trucks (3 to 5 tonnes) | | 450.00 | 330.00 | 225.00 |
| | | | CAT D - Light Duty Vehicles (Below 3 tonnes) | | 270.00 | 200.00 | 135.00 |
| | vii. | 1422052 | Auto Sprayers | | | | |
| | | | CAT A - Spraying with Oven | | 1,500.00 | 1,125.00 | 750.00 |
| | | | CAT B - Spraying without Oven | | 1000.00 | 750.00 | 500.00 |
| | viii. | 1422052 | Auto Upholstery | | | | |
| | | | CAT A - Moulding and Seat Cover Sewing | | 350.00 | 260.00 | 175.00 |
| | | | CAT B - Seat Cover Sewing | | 220.00 | 165.00 | 110.00 |
| | ix. | 1422052 | Vulcanisers | | | | |
| | | | CAT A - Tyre Repairs, Wheel Balancing, Alignment and Washing Bay | | 1,100.00 | 820.00 | 550.00 |
| | | | CAT B - Tyre Repairs, Wheel Balancing and Alignment | | 650.00 | 480.00 | 325.00 |
| | | | CAT C - Wheel Balancing and Alignment | | 320.00 | 240.00 | 160.00 |
| | | | CAT D - Tyre Repairs only | | 190.00 | 140.00 | 95.00 |
| | x. | 1422052 | Brake Specialist | | 220.00 | 165.00 | 110.00 |
| | xi. | 1422052 | Carburettor Specialist | | 220.00 | 165.00 | 110.00 |
| | xii. | 1422052 | Plastic Welders and Fabricators | | 220.00 | 165.00 | 110.00 |
| | xiii. | 1422052 | Radiator Specialist | | 220.00 | 165.00 | 110.00 |
| | xiv. | 1422052 | Multiple Service Providers for Auto Works | | | | |
| | | | CAT A - Large Scale | | 450.00 | 330.00 | 225.00 |
| | | | CAT B - Medium Scale | | 350.00 | 260.00 | 175.00 |
| | | | CAT C - Small Scale | | 270.00 | 200.00 | 135.00 |
| | xv. | 1422052 | Windscreen Repairers | | | | |
| | | | CAT A - Large Scale | | 450.00 | 330.00 | 225.00 |
| | | | CAT B - Medium Scale | | 400.00 | 300.00 | 200.00 |
| | | | CAT C - Small Scale | | 270.00 | 200.00 | 135.00 |
| 53 | | 1422178 | Car Washing Bay | Per Annum | | | |
| | | | CAT A - Jet Washing, Restaurant and Drinking Facility | | 2,100.00 | 1,575.00 | 1,050.00 |
| | | | CAT B - Jet Washing and Drinking Facility | | 1,500.00 | 1,125.00 | 750.00 |
| | | | CAT C - Jet Washing Only | | 1,100.00 | 825.00 | 550.00 |
| | | | CAT D - Manual Washing with other Facilities | | 800.00 | 600.00 | 400.00 |
| | | | CAT E - Manual Washing | | 550.00 | 410.00 | 275.00 |
| | | | CAT F - Car Detailing (cleaning, restoring, & protection of exterior & interior) | | 400.00 | 300.00 | 200.00 |
| 54 | | | Car Charging Points (Electric Vehicles) | Per Annum | | | |
| | | | CAT A - 3-5 Points | | 3,000.00 | 2,250.00 | 1,500.00 |
| | | | CAT B - 1-2 Points | | 1,500.00 | 1,125.00 | 750.00 |
| | | *** | AVIATION RELATED BUSINESSES | | | | |
| 55 | | | Airline Operations | Per Annum | | | |
| | A. | 1422277 | Airline Offices/Operators | | | | |
| | | | CAT A - Non-African Carriers | | 23,000.00 | 17,000.00 | 11,500.00 |
| | | | CAT B - Local & Regional Carriers | | 21,000.00 | 15,750.00 | 10,500.00 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | | | CAT C - African Carriers | | 19,000.00 | 14,250.00 | 9,500.00 |
| | | | CAT D - Local Carriers | | 16,000.00 | 12,000.00 | 8,000.00 |
| | | | CAT E - Agents of Airlines | | 1,100.00 | 825.00 | 550.00 |
| | B. | 1422277 | Airport Operators | | | | |
| | | | CAT A - International | | 82,000.00 | 61,500.00 | 41,000.00 |
| | | | CAT B - Domestic | | 49,000.00 | 36,000.00 | 24,500.00 |
| | C. | 1422277 | Air Strip Operators | | 16,000.00 | 12,000.00 | 8,000.00 |
| | | *** | BICYCLE & TRICYCLE RALATED BUSINESSES | | | | |
| 56 | | 1422010 | Bicycles/Tricycles/Motorcycles Dealers (New) | Per Annum | | | |
| | | | CAT A - Importers/Wholesalers (Large) | | 4,500.00 | 3,375.00 | 2,250.00 |
| | | | CAT B - Importers/Wholesalers (Medium) | | 2,500.00 | 1,875.00 | 1,250.00 |
| | | | CAT B - Sales Outlets (Large) | | 2,200.00 | 1,650.00 | 1,100.00 |
| | | | CAT C - Sales Outlets (Small-Medium) | | 1,500.00 | 1,125.00 | 750.00 |
| | | | CAT D - Tricycles Only | | 1000 | 750.00 | 500.00 |
| | | | CAT E - Bicycles Only | | 650.00 | 480.00 | 325.00 |
| 57 | | 1422010 | Bicycles/Tricycles/Motorcycle Dealers (Used) | Per Annum | | | |
| | | | CAT A - Large Scale | | 1,600.00 | 1,200.00 | 800.00 |
| | | | CAT B - Medium Scale | | 1,100.00 | 825.00 | 550.00 |
| | | | CAT C - Small Scale | | 650.00 | 480.00 | 325.00 |
| 58 | | 1422010 | Bicycles/Tricycles/Motorcycles Parts Sales | Per Annum | | | |
| | | | CAT A - Multiple Products | | 800.00 | 600.00 | 400.00 |
| | | | CAT B - Motorcycle/Tricycle with Parts | | 650.00 | 480.00 | 325.00 |
| | | | CAT C - Motorcycle/Tricycles | | 550.00 | 410.00 | 275.00 |
| | | | CAT D - Bicycle with Parts | | 450.00 | 330.00 | 225.00 |
| | | | CAT E - Bicycles | | 350.00 | 260.00 | 175.00 |
| 59 | | 1422010 | Bicycle Tricycle/ Motorcycle Repairers | Per Annum | | | |
| | | | CAT A - Multiple Repairs | | 300.00 | 225.00 | 150.00 |
| | | | CAT B - Tricycle only | | 200.00 | 150.00 | 100.00 |
| | | | CAT C - Motorcycle only | | 110.00 | 80.00 | 55.00 |
| | | | CAT D - Bicycle only | | 50.00 | 37.00 | 25.00 |
| | | *** | CASH CROP TRADING BUSINESSES | | | | |
| 60 | | 1422059 | Cocoa Residue Buying Companies | Per Annum | | | |
| | | | CAT A - Large Scale | | 1,600.00 | 1,200.00 | 800.00 |
| | | | CAT B - Medium Scale | | 700.00 | 525.00 | 350.00 |
| | | | CAT C - Small Scale | | 550.00 | 412.50 | 275.00 |
| 61 | | 1422188 | Cocoa/ Shea Nut/Cotton Buying Companies | Per Annum | | | |
| | | | CAT A - Large Scale (Mother Company) | | 10,000.00 | 7,500.00 | 5,000.00 |
| | | | CAT B - Medium Scale (Mother Company) | | 5,500.00 | 4,125.00 | 2,750.00 |
| | | | CAT C - Medium Scale (Agent) | | 2,700.00 | 2,025.00 | 1,350.00 |
| | | | CAT D - Small Scale (Agent) | | 1,600.00 | 1,200.00 | 800.00 |
| 62 | | 1422189 | Coconut Oil Production/Sales | Per Annum | | | |
| | | | CAT A - Company (Large Scale) | | 2,200.00 | 1,650.00 | 1,100.00 |
| | | | CAT B - Company (Medium Scale) | | 1,200.00 | 900.00 | 600.00 |
| | | | CAT C - Company (Small Scale) | | 550.00 | 410.00 | 275.00 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | | | CAT D - Individuals | | 160.00 | 120.00 | 80.00 |
| 63 | | 1422190 | Coffee/Cashew Buying Companies | Per Annum | | | |
| | | | CAT A - Large Scale (Mother Company) | | 4,000.00 | 3,000.00 | 2,000.00 |
| | | | CAT B - Medium Scale (Mother Company) | | 1,200.00 | 900.00 | 600.00 |
| | | | CAT C - Small Scale (Agent) | | 400.00 | 300.00 | 200.00 |
| 64 | | 1422192 | Cola Nut Buying Companies | Per Annum | | | |
| | | | CAT A - Large Scale | | 300.00 | 225.00 | 150.00 |
| | | | CAT B - Medium Scale | | 220.00 | 165.00 | 110.00 |
| | | | CAT C - Small Scale | | 150.00 | 112.50 | 75.00 |
| 65 | | 1422193 | Commercialised State Companies/ Corporations | Per Annum | | | |
| | | | CAT A - Head Offices | | 66,000.00 | 49,500.00 | 33,000.00 |
| | | | CAT B - Regional Offices | | 63,000.00 | 47,250.00 | 31,500.00 |
| | | | CAT C - Branch Offices | | 42,000.00 | 31,500.00 | 21,000.00 |
| | | | CAT D - District Offices | | 35,000.00 | 26,250.00 | 17,500.00 |
| | | | CAT E - Local Offices | | 10,000.00 | 7,500.00 | 5,000.00 |
| | | *** | CONSTRUCTION & BUILDING RELATED BUSINESSES | | | | |
| 66 | | 1422176 | Building Material Dealers | Per Annum | | | |
| | A | | Hardware (Distributor/ Wholesaler) | | | | |
| | | | CAT A - Distributor/Wholesaler (Large) | | 11,000.00 | 8,250.00 | 5,500.00 |
| | | | CAT B - Distributor/Wholesaler (Medium) | | 4,500.00 | 3,375.00 | 2,250.00 |
| | | | CAT C - Wholesaler (Large) | | 3,600.00 | 2,700.00 | 1,800.00 |
| | | | CAT C - Wholesaler (Medium) | | 2,000.00 | 1,500.00 | 1,000.00 |
| | | | CAT D - Wholesaler (Small) | | 1,000.00 | 750.00 | 500.00 |
| | B | | Finishing/Retail | | | | |
| | | | Foreign Doors Dealers | | | | |
| | | | CAT A - Large Scale | | 4,500.00 | 3,375.00 | 2,250.00 |
| | | | CAT B- Medium Scale | | 3,000.00 | 2,250.00 | 1,500.00 |
| | | | CAT C - Small Scale | | 2,000.00 | 1,500.00 | 1,000.00 |
| | C. | | General/Other Products Dealers | | | | |
| | | | CAT A - Large Scale | | 6,500.00 | 4,875.00 | 3,250.00 |
| | | | CAT B - Medium Scale | | 3,500.00 | 2,625.00 | 1,750.00 |
| | | | CAT C - Small Scale | | 2,000.00 | 1,500.00 | 1,000.00 |
| | | | CAT D - Corner Shop | | 400.00 | 300.00 | 200.00 |
| 67 | | 1422176 | Paint Dealers | Per Annum | | | |
| | | | CAT A - Large Scale | | 4,000.00 | 3,000.00 | 2,000.00 |
| | | | CAT B - Medium Scale | | 2,000.00 | 1,500.00 | 1,000.00 |
| | | | CAT C - Small Scale | | 1,000.00 | 750.00 | 500.00 |
| 68 | | 1422176 | Roofing Material Dealers | Per Annum | | | |
| | | | CAT A - Manufacture/Sales (Large Scale) | | 6,500.00 | 4,875.00 | 3,250.00 |
| | | | CAT B - Manufacture/Sales (Medium Scale) | | 5,000.00 | 3,750.00 | 2,500.00 |
| | | | CAT C - Sales & Installation | | 3,200.00 | 2,400.00 | 1,600.00 |
| | | | CAT D - Sales (Medium) | | 1,600.00 | 1,200.00 | 800.00 |
| | | | CAT E - Sales (Small) | | 800.00 | 600.00 | 400.00 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 69 | | 1422053 | Blocks & Concrete Producers | Per Annum | | | |
| | | | CAT A - Concrete Mixtures and Wares (Large Scale) | | 8,200.00 | 6,150.00 | 4,100.00 |
| | | | CAT B - Concrete Mixtures and Wares (Medium Scale) | | 3,500.00 | 2,625.00 | 1,750.00 |
| | | | CAT C - Concrete Mixtures and Wares (Small Scale) | | 2,100.00 | 1,575.00 | 1,050.00 |
| | | | CAT D - Machine and Manual for design blocks (Large Scale) | | 2,200.00 | 1,650.00 | 1,100.00 |
| | | | CAT E - Machine and Manual for design blocks (Medium Scale) | | 2,000.00 | 1,500.00 | 1,000.00 |
| | | | CAT F - Machine for blocks only (Medium Scale) | | 1,500.00 | 1,125.00 | 750.00 |
| | | | CAT G - Manual blocks only (Small Scale) | | 1000.00 | 750.00 | 500.00 |
| | | | CAT H - Manual design blocks/columns only | | 800.00 | 600.00 | 400.00 |
| | | | CAT I - Tiles/Pavement Blocks and Terrazzo Works (Chipping) | | 500.00 | 375.00 | 250.00 |
| 70 | | 1422183 | Cement & Limestone Factories | Per Annum | | | |
| | A. | | Factories/Manufacturers | | | | |
| | | | CAT A - Large Scale | | 190,000.00 | 142,500.00 | 95,000.00 |
| | | | CAT B - Medium Scale | | 150,000.00 | 112,500.00 | 75,000.00 |
| | | | CAT C - Small Scale | | 58,000.00 | 43,500.00 | 29,000.00 |
| | B. | 1422183 | Distributors | | | | |
| | | | CAT A - Large Scale | | 2,500.00 | 1,875.00 | 1,250.00 |
| | | | CAT B - Medium Scale | | 1,700.00 | 1,275.00 | 850.00 |
| | | | CAT C - Small Scale | | 1,300.00 | 975.00 | 650.00 |
| | C. | 1422183 | Retailers | | | | |
| | | | CAT A - Large Scale | | 1,600.00 | 1,200.00 | 800.00 |
| | | | CAT B - Medium Scale | | 800.00 | 600.00 | 400.00 |
| | | | CAT C - Small Scale | | 550.00 | 412.50 | 275.00 |
| 71 | | | Construction Companies | Per Annum | | | |
| | | | CAT A - International Companies Large | | 32,000.00 | 24,000.00 | 16,000.00 |
| | | | CAT B - National Large | | 16,000.00 | 12,000.00 | 8,000.00 |
| | | | CAT C - National Medium | | 8,000.00 | 6,000.00 | 4,000.00 |
| | | | CAT D - National Small | | 4,000.00 | 3,000.00 | 2,000.00 |
| 72 | | | Contractors | Per Annum | | | |
| | | | CAT A - Works (Medium) | | 5,000.00 | 3,750.00 | 2,500.00 |
| | | | CAT B - Works (Small) | | 2,500.00 | 1,875.00 | 1,250.00 |
| | | | CAT C - Services (Medium) | | 4,000.00 | 3,000.00 | 2,000.00 |
| | | | CAT D - Services (Small) | | 1,500.00 | 1,125.00 | 750.00 |
| 73 | | 1422128 | Terrazzo Making | Per Annum | | | |
| | | | CAT A - Two machines and above | | 1,600.00 | 1,200.00 | 800.00 |
| | | | CAT B - One Machine | | 1000.00 | 750.00 | 500.00 |
| 74 | | 1422117 | Courier Services | Per Annum | | | |
| | | | CAT A - International Companies | | 13,000.00 | 9,750.00 | 6,500.00 |
| | | | CAT B - National Companies | | 8,000.00 | 6,000.00 | 4,000.00 |
| | | | CAT C - Small Companies | | 5,000.00 | 3,750.00 | 2,500.00 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | | | CAT D - Others | | 2,200.00 | 1,650.00 | 1,100.00 |
| | | *** | COOKING MATERIALS BUSINESSES | | | | |
| 75 | | 1422196 | Cooking/Household Utensil Sales | Per Annum | | | |
| | | | CAT A - Large Scale | | 800.00 | 600.00 | 400.00 |
| | | | CAT B - Medium Scale | | 600.00 | 450.00 | 300.00 |
| | | | CAT C - Small Scale | | 300.00 | 225.00 | 150.00 |
| 76 | | 1422290 | Gas Cylinder/ Stoves & Accessory Dealers | Per Annum | | | |
| | | | CAT A - Large Scale | | 500.00 | 375.00 | 250.00 |
| | | | CAT B - Medium Scale | | 350.00 | 260.00 | 175.00 |
| | | | CAT C - Small Scale | | 200.00 | 150.00 | 100.00 |
| 77 | | 1422139 | Wood Fuel Sales | Per Annum | | | |
| | | | CAT A - Charcoal Producers | | 600.00 | 450.00 | 300.00 |
| | | | CAT B - Firewood Sellers (Large) | | 600.00 | 450.00 | 300.00 |
| | | | CAT C - Firewood Sellers (Medium) | | 300.00 | 225.00 | 150.00 |
| | | | CAT D - Firewood Sellers (Small) | | 150.00 | 110.00 | 75.00 |
| | | | CAT E - Charcoal Sellers | | 150.00 | 110.00 | 75.00 |
| | | *** | DIGITAL & GRAPHIC DESIGN BUSINESSES | | | | |
| 78 | | 1422147 | Digital Embroidery Companies | Per Annum | | | |
| | | | CAT A - Corporate & Professional Apparel (Medium) | | 5,700.00 | 4,275.00 | 2,850.00 |
| | | | CAT B - Corporate & Professional Apparel (Small) | | 2,000.00 | 1,500.00 | 1,000.00 |
| | | | CAT C - Fashion & Retail (Medium) | | 4,000.00 | 3,000.00 | 2,000.00 |
| | | | CAT D - Fashion & Retail (Small) | | 2,500.00 | 1,875.00 | 1,250.00 |
| | | | CAT E - Sports Teams & Clubs/Souvenir & Gift Items (Medium) | | 3,200.00 | 2,400.00 | 1,600.00 |
| | | | CAT F - Sports Teams & Clubs/Souvenir & Gift Items (Small) | | 1,300.00 | 975.00 | 650.00 |
| 79 | | 1422147 | Embossment Centres | Per Annum | | | |
| | | | CAT A - Vehicle Embossment Company | | 3,500.00 | 2,625.00 | 1,750.00 |
| | | | CAT B - Stickers for vehicles and temporary structures - Medium | | 1,200.00 | 900.00 | 600.00 |
| | | | CAT C - Stickers for vehicles and temporary structures - Small | | 350.00 | 260.00 | 175.00 |
| 80 | | 1422221 | Graphic Design Companies | Per Annum | | | |
| | | | CAT A - Large Scale | | 10,000.00 | 7,500.00 | 5,000.00 |
| | | | CAT B - Medium Scale | | 4,500.00 | 3,375.00 | 2,250.00 |
| | | | CAT C - Small Scale | | 2,500.00 | 1,875.00 | 1,250.00 |
| | | | CAT D - Individuals | | 1000.00 | 750.00 | 500.00 |
| 81 | | 1422254 | Signage Makers | Per Annum | | | |
| | | | CAT A - Digital | | 2,300.00 | 1,725.00 | 1,150.00 |
| | | | CAT B - Non-digital | | 2,000.00 | 1,500.00 | 1,000.00 |
| 82 | | 1422254 | Signage Writers | Per Annum | | | |
| | | | CAT A - Electronic | | 2,000.00 | 1,500.00 | 1,000.00 |
| | | | CAT B - Manual | | 1000.00 | 750.00 | 500.00 |
| | | *** | DRINKS & LIQUOR RELATED BUSINESSES | | | | |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 83 | | 1422032 | Akpeteshie (liquor) Dealers | Per Annum | | | |
| | i. | | Manufacturers (Distillers) | | | | |
| | | | CAT A - Large Scale | | 1,500.00 | 1,125.00 | 750.00 |
| | | | CAT B - Medium Scale | | 650.00 | 480.00 | 325.00 |
| | | | CAT C - Small Scale | | 350.00 | 260.00 | 175.00 |
| | ii. | | Distributors | | | - | - |
| | | | CAT A - Large scale | | 1,500.00 | 1,125.00 | 750.00 |
| | | | CAT B - Medium Scale | | 650.00 | 480.00 | 325.00 |
| | | | CAT C - Small Scale | | 320.00 | 240.00 | 160.00 |
| | iii. | | Home Based/Farm Site | | | - | - |
| | | | CAT A - Pito (daily brewing) | | 220.00 | 165.00 | 110.00 |
| | | | CAT B - Palm Wine Tappers | | 150.00 | 112.50 | 75.00 |
| | iv. | | Akpeteshie Sellers Only | | 300.00 | 225.00 | 150.00 |
| 84 | | 1402067 | Alcoholic and Non-Alcoholic Beverages | Per Annum | | - | - |
| | | | CAT A - Depots | | 5,000.00 | 3,750.00 | 2,500.00 |
| | | | CAT B - Wholesale & Retail | | 4,500.00 | 3,375.00 | 2,250.00 |
| | | | CAT C - Wholesale | | 3,500.00 | 2,625.00 | 1,750.00 |
| | | | CAT D - Retail (Large) | | 1,600.00 | 1,200.00 | 800.00 |
| | | | CAT E - Retail (Medium) | | 1000.00 | 750.00 | 500.00 |
| | | | CAT F - Retail (Small) | | 500.00 | 375.00 | 250.00 |
| 85 | | 1422001 | Breweries | Per Annum | | - | - |
| | | | CAT 'A' – Large-scale International | | 98,000.00 | 73,500.00 | 49,000.00 |
| | | | CAT 'B' - Large scale – National | | 45,000.00 | 33,750.00 | 22,500.00 |
| | | | CAT 'C' - Medium scale | | 27,000.00 | 20,250.00 | 13,500.00 |
| | | | CAT 'D' - Small scale | | 16,000.00 | 12,000.00 | 8,000.00 |
| | | *** | DRILLING & EXCAVATION BUSINESSES | | | | |
| 86 | | 1422119 | Drilling Companies | Per Annum | | | |
| | i. | | Mining | | | | |
| | | | CAT A - Exploration & Prospecting - (Large) | | 82,000.00 | 61,500.00 | 41,000.00 |
| | | | CAT B - Exploration & Prospecting - (Small) | | 57,000.00 | 42,750.00 | 28,500.00 |
| | | | CAT C - Ancillary Services | | 49,000.00 | 36,750.00 | 24,500.00 |
| | ii. | | Oil/Gas | | | | |
| | | | CAT A - Exploration & Prospecting - (Large) | | 420,000.00 | 315,000.00 | 210,000.00 |
| | | | CAT B - Exploration & Prospecting - (Medium) | | 147,000.00 | 110,250.00 | 73,500.00 |
| | | | foreign Curriculum Operators | | 11,500.00 | 8,600.00 | 5,750.00 |
| | | | CAT C - Ancillary Services | | 200,000.00 | 150,000.00 | 100,000.00 |
| | iii. | | Water (Borehole) | | | | |
| | | | CAT A - Large Scale | | 16,000.00 | 12,000.00 | 8,000.00 |
| | | | CAT B - Medium Scale | | 12,000.00 | 9,000.00 | 6,000.00 |
| | | | CAT C - Small Scale | | 4,500.00 | 3,300.00 | 2,250.00 |
| | | | CAT D - Wells | | 650 | 480.00 | 325.00 |
| 87 | | 1422233 | Mineral Marketing Companies | Per Annum | | | |
| | | | CAT 'A' | | 46,000.00 | 34,500.00 | 23,000.00 |
| | | | CAT 'B' | | 27,000.00 | 20,000.00 | 13,500.00 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | | | CAT 'C' | | 16,000.00 | 12,000.00 | 8,000.00 |
| 88 | | 1422079 | Mining/Oil/Gas/Quarry Administrative offices | Per Annum | | | |
| | | | CAT 'A' | | 10,000.00 | 7,500.00 | 5,000.00 |
| | | | CAT 'B' | | 6,500.00 | 4,800.00 | 3,250.00 |
| | | | CAT 'C' | | 3,200.00 | 2,400.00 | 1,600.00 |
| 89 | | | Mining Equipment Sales | Per Annum | | | |
| | | | CAT A - Large Scale | | 70000 | 52,500.00 | 35,000.00 |
| | | | CAT B - Medium Scale | | 50000 | 37,500.00 | 25,000.00 |
| | | | CAT C - Small Scale | | 30000 | 22,500.00 | 15,000.00 |
| 90 | | 1422079 | Mining Operating Licence | Per Annum | | - | - |
| | | | CAT A - Large Scale | | 114,000.00 | 85,500.00 | 57,000.00 |
| | | | CAT B - Medium Scale | | 65,000.00 | 48,750.00 | 32,500.00 |
| | | | CAT C - Small Scale | | 16,000.00 | 12,000.00 | 8,000.00 |
| | | | CAT D - Salt Mining | | 8,200.00 | 6,150.00 | 4,100.00 |
| 91 | | 1422234 | Mining Sub-Contractors | Per Annum | | | |
| | | | CAT A - Exploration etc. | | 57,000.00 | 42,750.00 | 28,500.00 |
| | | | CAT B - Haulage etc. | | 21,000.00 | 15,750.00 | 10,500.00 |
| | | | CAT C - Automobile, Heavy Duty Equipment (Large) | | 27,000.00 | 20,250.00 | 13,500.00 |
| | | | CAT D - Automobile, Heavy Duty Equipment (Medium) | | 18,000.00 | 13,500.00 | 9,000.00 |
| | | | CAT E - Automobile, Heavy Duty Equipment (Small) | | 11,000.00 | 8,250.00 | 5,500.00 |
| | | | CAT F - Petroleum Services | | 14,000.00 | 10,500.00 | 7,000.00 |
| | | | CAT G - Mechanical Services (Large) | | 24,000.00 | 18,000.00 | 12,000.00 |
| | | | CAT H - Mechanical Services (Medium) | | 15,000.00 | 11,250.00 | 7,500.00 |
| | | | CAT I - Mechanical Services (Small) | | 11,400.00 | 8,550.00 | 5,700.00 |
| | | | CAT J - Medical Services, Consultants, Technicians etc. | | 5,000.00 | 3,750.00 | 2,500.00 |
| | | | CAT K - Transport & Catering Services | | 7,000.00 | 5,250.00 | 3,500.00 |
| | | | CAT L - Other Professional Services | | 5,000.00 | 3,750.00 | 2,500.00 |
| 92 | | 1422013 | Quarry/Sand Operators | Per Annum | | | |
| | | | CAT A - Mechanised Quarry (Large) | | 20,000.00 | 15,000.00 | 10,000.00 |
| | | | CAT B - Mechanised Quarry (Medium) | | 10,000.00 | 7,500.00 | 5,000.00 |
| | | | CAT C - Mechanised Quarry (Small) | | 5,000.00 | 3,750.00 | 2,500.00 |
| | | | CAT D - Sand Winning | | 1,500.00 | 1,125.00 | 750.00 |
| | | | CAT E - Stone, Laterite & Gravels Contractors | | 1,200.00 | 900.00 | 600.00 |
| | | | CAT F - Manual Stone Crackers/Labourers | | 200.00 | 150.00 | 100.00 |
| | | *** | EDUCATION RELATED BUSINESSES | | | | |
| 93 | | 1422024 | Educational Institutions – Private | Per Annum | | | |
| | A. | 1422024 | Day Care Centres (Early Childhood Development Centres) | | | | |
| | | | CAT A - Grade A | | 5,000.00 | 3,750.00 | 2,500.00 |
| | | | CAT B - Grade B | | 1,700.00 | 1,275.00 | 850.00 |
| | | | CAT C - Grade C | | 1,100.00 | 825.00 | 550.00 |
| | B. | 1422024 | Pre-Tertiary Schools | | | | |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | i. | | Basic School (KG/Primary/Junior High Schools) | | | | |
| | - | | Foreign Curriculum Operators | | | | |
| | | | CAT A - KG/Primary/Junior High Schools | | 82,000.00 | 61,500.00 | 41,000.00 |
| | | | CAT B - KG/Primary | | 82,000.00 | 61,500.00 | 41,000.00 |
| | - | | National Curriculum Operators | | | | |
| | | | CAT A - KG/Primary/Junior High Schools (Large) | | 8,200.00 | 6,150.00 | 4,100.00 |
| | | | CAT B - KG/Primary/Junior High Schools (Medium) | | 5,000.00 | 3,750.00 | 2,500.00 |
| | | | CAT C - KG/Primary/Junior High Schools (Small) | | 2,000.00 | 1,500.00 | 1,000.00 |
| | | | CAT D - KG/Primary (Large) | | 1,500.00 | 1,125.00 | 750.00 |
| | | | CAT E - KG/Primary (Medium) | | 800.00 | 600.00 | 400.00 |
| | | | CAT F - KG/Primary (Small) | | 400.00 | 300.00 | 200.00 |
| | ii. | | Secondary Level (Senior High/Technical/ Vocational Schools) | | | | |
| | | | CAT A - Large | | 8,200.00 | 6,150.00 | 4,100.00 |
| | | | CAT B - Medium | | 4,500.00 | 3,300.00 | 2,250.00 |
| | | | CAT C - Small | | 3,500.00 | 2,600.00 | 1,750.00 |
| | iii. | | Basic to Secondary School | | | | |
| | | | CAT A - Large | | 11,000.00 | 8,250.00 | 5,500.00 |
| | | | CAT B - Medium | | 10,000.00 | 7,500.00 | 5,000.00 |
| | iv. | | Specialised Schools (Remedial School) | | | - | - |
| | | | CAT 'A' | | 3,500.00 | 2,625.00 | 1,750.00 |
| | | | CAT 'B' | | 1,600.00 | 1,200.00 | 800.00 |
| | C. | 1422024 | Tertiary Schools | | | | |
| | | | CAT A - Chartered Universities (Own Conferred Degrees) | | 27,000.00 | 20,000.00 | 13,500.00 |
| | | | CAT B - University colleges/Nursing & Midwifery Training Colleges (affiliated) | | 16,000.00 | 12,000.00 | 8,000.00 |
| | | | CAT C - Tutorial Colleges (Professional Exams e.g.. ACCA, SAT etc.) | | 6,500.00 | 4,800.00 | 3,250.00 |
| | | | CAT D - Academy (Training in Special fields e.g.. Football, Dance etc.) | | 4,500.00 | 3,300.00 | 2,250.00 |
| | D. | 1422024 | Training & Vocational Institutions (Media, Construction, Fashion, Floral, Catering, Cosmetology & Wellness, etc.) | | | | |
| | | | CAT 'A' | | 3,600.00 | 2,700.00 | 1,800.00 |
| | | | CAT 'B' | | 2,300.00 | 1,725.00 | 1,150.00 |
| | | | CAT 'C' | | 2,000.00 | 1,500.00 | 1,000.00 |
| | | | CAT 'D' | | 1,500.00 | 1,125.00 | 750.00 |
| | | | CAT 'E' | | 650.00 | 480.00 | 325.00 |
| | E. | 1422024 | Other Educational & Training Centres | | | | |
| | i. | | Computer Schools/ Training Centre | | | | |
| | | | CAT A - International | | 5,000.00 | 3,750.00 | 2,500.00 |
| | | | CAT B - Local (Large) | | 3,000.00 | 2,250.00 | 1,500.00 |
| | | | CAT C - Local (Small) | | 150.00 | 110.00 | 75.00 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | ii. | | Private Library | | 450.00 | 330.00 | 225.00 |
| 94 | | 1422202 | Driving Schools | Per Annum | | | |
| | | | CAT A - Above 10 Vehicles | | 3,200.00 | 2,400.00 | 1,600.00 |
| | | | CAT B - Above 6 Vehicles | | 2,100.00 | 1,575.00 | 1,050.00 |
| | | | CAT C - 4 - 6 Vehicles | | 1,500.00 | 1,125.00 | 750.00 |
| | | | CAT D - 1 - 3 Vehicles | | 650.00 | 480.00 | 325.00 |
| | | *** | ELECTRICAL APPLIANCE RELATED BUSINESSES | | | | |
| 95 | | 1402205 | Electrical Appliances (New & Second-hand) | Per Annum | | | |
| | | | CAT A - Importers/Wholesalers | | 11,500.00 | 8,625.00 | 5,750.00 |
| | | | CAT B - Wholesalers/Retailers | | 8,200.00 | 6,150.00 | 4,100.00 |
| | | | CAT C – Wholesalers | | 5,000.00 | 3,750.00 | 2,500.00 |
| | | | CAT D - Retailers (Large) | | 3,700.00 | 2,775.00 | 1,850.00 |
| | | | CAT E - Retailers - (Medium) | | 1,200.00 | 900.00 | 600.00 |
| | | | CAT F - Retailers (Small) | | 600.00 | 450.00 | 300.00 |
| 96 | | 1422021 | Cable Manufacturers | Per Annum | | | |
| | | | CAT A – Large-scale – International | | 26,000.00 | 19,500.00 | 13,000.00 |
| | | | CAT B – Large Scale - National | | 20,000.00 | 15,000.00 | 10,000.00 |
| | | | CAT C – Mid-Large Scale | | 18,000.00 | 13,500.00 | 9,000.00 |
| | | | CAT D – Medium Scale | | 16,000.00 | 12,000.00 | 8,000.00 |
| | | | CAT 'E' – Small Scale | | 11,500.00 | 8,625.00 | 5,750.00 |
| | | *** | ELECTRONIC APPLIANCE RELATED BUSINESSES | | | | |
| 97 | | 1422207 | Electronic/Home Appliances/Shops (New & Second Hand) | Per Annum | | | |
| | | | CAT A - Importers/Wholesalers (Large) | | 12,000.00 | 9,000.00 | 6,000.00 |
| | | | CAT B - Importers/Wholesalers (Small) | | 10,000.00 | 7,500.00 | 5,000.00 |
| | | | CAT C - Wholesalers cum Retailers (Large) | | 8,200.00 | 6,150.00 | 4,100.00 |
| | | | CAT D - Wholesalers cum Retailers (Medium) | | 6,500.00 | 4,875.00 | 3,250.00 |
| | | | CAT E - Wholesalers cum Retailers (Small) | | 5,700.00 | 4,275.00 | 2,850.00 |
| | | | CAT F - Retailers (Shops and Containers - Large) | | 4,200.00 | 3,150.00 | 2,100.00 |
| | | | CAT G - Retailers (Shops and Containers - Medium) | | 2,800.00 | 2,100.00 | 1,400.00 |
| | | | CAT H - Retailers (Shops and Containers - Small) | | 1,600.00 | 1,200.00 | 800.00 |
| 98 | | 1422207 | Electronic/Home Appliance Parts Dealers | Per Annum | | | |
| | | | CAT A – Large Scale | | 1000.00 | 750.00 | 500.00 |
| | | | CAT B – Medium Scale | | 750.00 | 562.50 | 375.00 |
| | | | CAT C – Small Scale | | 450.00 | 337.50 | 225.00 |
| 99 | | 1422052 | Refrigerator/Air Condition Mechanics | Per Annum | | | |
| | | | CAT A – Large Scale | | 1,500.00 | 1,125.00 | 750.00 |
| | | | CAT B – Medium Scale | | 1,200.00 | 900.00 | 600.00 |
| | | | CAT C – Small Scale | | 500.00 | 375.00 | 250.00 |
| 100 | | 1422052 | TV & Radio Repairers | Per Annum | | | |
| | | | CAT A – Large Scale | | 800.00 | 600.00 | 400.00 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | | | CAT B – Medium Scale | | 570.00 | 427.50 | 285.00 |
| | | | CAT C – Small Scale | | 300.00 | 225.00 | 150.00 |
| | | *** | ENERGY RELATED BUSINESSES | | | | |
| 101 | | 1422247 | Power & Energy Dealers | Per Annum | | | |
| | | | CAT A - Production - Large Scale | | 246,000.00 | 184,500.00 | 123,000.00 |
| | | | CAT B - Production - Medium Scale | | 200,000.00 | 150,000.00 | 100,000.00 |
| | | | CAT C- Production - Small Scale | | 110,000.00 | 82,500.00 | 55,000.00 |
| | | | CAT D - Distribution | | 164,000.00 | 123,000.00 | 82,000.00 |
| | | | CAT E - Retailers Large Scale | | 98,400.00 | 73,800.00 | 49,200.00 |
| | | | CAT F - Retailers Medium Scale | | 16,400.00 | 12,300.00 | 8,200.00 |
| | | | CAT G - Retailers Small Scale | | 8,200.00 | 6,150.00 | 4,100.00 |
| 102 | | 1422247 | Solar Energy Accessory Dealers | Per Annum | | | |
| | | | CAT A - Importers | | 8,200.00 | 6,150.00 | 4,100.00 |
| | | | CAT B - Manufacturers | | 5,700.00 | 4,275.00 | 2,850.00 |
| | | | CAT C - Retailers | | 2,800.00 | 2,100.00 | 1,400.00 |
| | | | CAT D - Technicians | | 1,600.00 | 1,200.00 | 800.00 |
| 103 | | 1422211 | Engineering Laboratories | Per Annum | | | |
| | | | CAT A - Geological Services | | 11,500.00 | 8,625.00 | 5,750.00 |
| | | | CAT B - Industrial Services | | 6,500.00 | 4,875.00 | 3,250.00 |
| | | | CAT C - Other Services | | 4,500.00 | 3,375.00 | 2,250.00 |
| | | *** | FINANCIAL RELATED BUSINESSES | | | | |
| 104 | | 1422044 | Financial Institutions (Banking) | Per Annum | | | |
| | A. | | Central Bank | | 148,000.00 | 111,000.00 | 74,000.00 |
| | B. | | Development Banks | | 82,000.00 | 61,500.00 | 41,000.00 |
| | C. | | Universal Banks | | | | |
| | | | CAT A - Bank with Capital Market operations | | 57,000.00 | 42,750.00 | 28,500.00 |
| | | | CAT B - Head Office | | 49,000.00 | 36,750.00 | 24,500.00 |
| | | | CAT C - Branch Office | | 32,000.00 | 24,000.00 | 16,000.00 |
| | | | CAT D - Agency | | 10,000.00 | 7,500.00 | 5,000.00 |
| | D. | 1 | Special Deposit Taking Institutions (SDIs) | | | | |
| | i. | | Savings and Loans Companies & Finance Houses | | | | |
| | | | CAT A - Head Office | | 9,000.00 | 6,750.00 | 4,500.00 |
| | | | CAT B - Branch | | 5,000.00 | 3,750.00 | 2,500.00 |
| | | | CAT C - Agency | | 3,000.00 | 2,250.00 | 1,500.00 |
| | | | CAT D - Mobilisation Centre | | 1,200.00 | 900.00 | 600.00 |
| | | | CAT E - Loan/Business Centre | | 650.00 | 487.50 | 325.00 |
| | ii. | | Leasing & Mortgage Finance Companies | | | | |
| | | | CAT A - Head Office | | 5,800.00 | 4,350.00 | 2,900.00 |
| | | | CAT B - Branch | | 4,000.00 | 3,000.00 | 2,000.00 |
| | E. | | Other Financial Institutions | | | | |
| | i. | | Microfinance Companies (Deposit Taking) | | | | |
| | | | CAT A - Head Office | | 4,000.00 | 3,000.00 | 2,000.00 |
| | | | CAT B - Branch | | 1,640.00 | 1,230.00 | 820.00 |
| | ii. | | Microcredit/Money Lenders/Credit Union | | | | |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | | | CAT A - Head Office | | 4,100.00 | 3,075.00 | 2,050.00 |
| | | | CAT B - Branch | | 1,600.00 | 1,200.00 | 800.00 |
| | | | CAT C - Tier 4 Operators | | 800.00 | 600.00 | 400.00 |
| | iii. | | Rural & Community Banks | | | | |
| | | | CAT A - Head Office | | 2,500.00 | 1,875.00 | 1,250.00 |
| | | | CAT B - Branch | | 1,200.00 | 900.00 | 600.00 |
| | | | CAT C - Agency | | 800.00 | 600.00 | 400.00 |
| | | | CAT D - Mobilisation Centre | | 400.00 | 300.00 | 200.00 |
| | iv. | | Financial NGOs | | | | |
| | | | CAT A - Head Office | | 1,300.00 | 975.00 | 650.00 |
| | | | CAT B - Branch | | 800.00 | 600.00 | 400.00 |
| | F. | | Forex Bureaus | | | | |
| | | | CAT A - Head Office | | 1,600.00 | 1,200.00 | 800.00 |
| | | | CAT B - Branch | | 800.00 | 600.00 | 400.00 |
| | G. | | Financial Technology Companies (FINTECH) | | | | |
| | | | CAT A - Dedicated Electronic Money Issuer | | 16,000.00 | 12,000.00 | 8,000.00 |
| | | | CAT B Mobile Money Vendor Large | | 1,600.00 | 1,200.00 | 800.00 |
| | | | CAT C Mobile Money Vendor Medium | | 800.00 | 600.00 | 400.00 |
| | | | CAT D Mobile Money Vendor Small | | 500.00 | 375.00 | 250.00 |
| | | | CAT E - Payment Service Provider (Enhanced) | | 8,200.00 | 6,150.00 | 4,100.00 |
| | | | CAT F - Payment Service Provider (Medium) | | 5,000.00 | 3,750.00 | 2,500.00 |
| | | | CAT G - Payment Service Provider (Standard) | | 800.00 | 600.00 | 400.00 |
| | | | CAT H - Payment & Financial Technology Service Provider (PFTSP) | | 2,500.00 | 1,875.00 | 1,250.00 |
| | H. | | Stand Alone ATMs | | 1,600.00 | 1,200.00 | 800.00 |
| 105 | | 1422044 | Financial Institutions (Insurance) | Per Annum | | | |
| | | | Re-insurance | | 50,000.00 | 37,500.00 | 25,000.00 |
| | | | Non-Life Insurance | | | | |
| | | | CAT A - Head Office | | 24,600.00 | 18,450.00 | 12,300.00 |
| | | | CAT B - Branch Office | | 16,000.00 | 12,000.00 | 8,000.00 |
| | | | CAT C - Agency Office Large | | 5,000.00 | 3,750.00 | 2,500.00 |
| | | | Life Insurance | | | | |
| | | | CAT A - Head Office | | 20,000.00 | 15,000.00 | 10,000.00 |
| | | | CAT B - Branch Office | | 8,200.00 | 6,150.00 | 4,100.00 |
| | | | CAT C - Agency Office Large | | 2,000.00 | 1,500.00 | 1,000.00 |
| | | | Brokers | | | | |
| | | | CAT A - Main Office | | 8,200.00 | 6,150.00 | 4,100.00 |
| | | | CAT B - Branch Office | | 3,200.00 | 2,400.00 | 1,600.00 |
| 106 | | 1422044 | Capital Market Companies | Per Annum | | | |
| | | | CAT A - Financial Holding Companies | | 13,000.00 | 9,750.00 | 6,500.00 |
| | | | CAT B - Security Exchangers | | 13,000.00 | 9,750.00 | 6,500.00 |
| | | | CAT C - Fund Managers (Head Office) | | 6,500.00 | 4,875.00 | 3,250.00 |
| | | | CAT D - Fund Managers (Branch Office) | | 3,200.00 | 2,400.00 | 1,600.00 |
| | | | CAT E - Broker Dealers | | 2,500.00 | 1,875.00 | 1,250.00 |
| | | | CAT F - Investment Advisors | | 800.00 | 600.00 | 400.00 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 107 | | 422044 | Bullion Service Companies | Per Annum | | | |
| | | | CAT A - 10 vans & Above | | 10,000.00 | 7,500.00 | 5,000.00 |
| | | | CAT B - 5 to 9 Vans | | 8,000.00 | 6,000.00 | 4,000.00 |
| | | | CAT C - Below 5 Vans | | 6,000.00 | 4,500.00 | 3,000.00 |
| | | | CAT D - Up to 2 Vans | | 4,000.00 | 3,000.00 | 2,000.00 |
| | | | FLORAL & DÉCOR RELATED BUSINESSES | | | | |
| 108 | | 1422063 | Floral and Allied Products Dealers | Per Annum | | | |
| | | | CAT A - Natural (Large Scale) | | 1,500.00 | 1,125.00 | 750.00 |
| | | | CAT B - Natural (Medium Scale) | | 1,200.00 | 900.00 | 600.00 |
| | | | CAT C - Natural (Small Scale) | | 1000.00 | 750.00 | 500.00 |
| | | | CAT D - Natural/Artificial | | 1,200.00 | 900.00 | 600.00 |
| | | | CAT E - Artificial (Medium Scale) | | 550.00 | 410.00 | 275.00 |
| | | | CAT E - Artificial (Small Scale) | | 300.00 | 225.00 | 150.00 |
| 109 | | 1422224 | Interior/Event Decorators | Per Annum | | | |
| | | | CAT A - Companies (Large) | | 2,300.00 | 1,725.00 | 1,150.00 |
| | | | CAT B - Companies (Medium) | | 1,200.00 | 900.00 | 600.00 |
| | | | CAT C - Individuals | | 650.00 | 480.00 | 325.00 |
| 110 | | 1422125 | Landscapers/Horticulturalists | Per Annum | | | |
| | | | CAT A - Large Scale | | 550.00 | 410.00 | 270.00 |
| | | | CAT B - Medium Scale | | 400.00 | 300.00 | 200.00 |
| | | | CAT C - Small Scale | | 300.00 | 225.00 | 150.00 |
| | | | CAT D - Seed Multiplication Unit (Seed and Seedling) | | 200.00 | 150.00 | 100.00 |
| | | *** | FOREIGN TRADE RELATED BUSINESSES | | | | |
| 111 | | 1422091 | Foreign Trade Goods Dealers) | Per Annum | | | |
| | A. | 1422091 | Exporters of General Goods | | | | |
| | | | CAT A - Timber | | 27,000.00 | 20,000.00 | 13,500.00 |
| | | | CAT B - Cash Crops | | 20,000.00 | 15,000.00 | 10,000.00 |
| | | | CAT C - Food Crops | | 15,000.00 | 11,250.00 | 7,500.00 |
| | | | CAT D - African Clothing/Ornaments | | 10,000.00 | 7,500.00 | 5,000.00 |
| | | | CAT E - Cosmetic Products | | 4,500.00 | 3,300.00 | 2,250.00 |
| | | | CAT F - Footwear | | 3,500.00 | 2,600.00 | 1,750.00 |
| | | | CAT G - Combination of C, D, E & F | | 5,700.00 | 4,200.00 | 2,850.00 |
| | B. | 1422091 | Importers of General Goods | | | | |
| | | | CAT A - Food Crops | | 24,600.00 | 18,450.00 | 12,300.00 |
| | | | CAT B - Clothing | | 21,000.00 | 15,750.00 | 10,500.00 |
| | | | CAT C - African Clothing/Ornaments | | 16,400.00 | 12,300.00 | 8,200.00 |
| | | | CAT D - Cosmetic Products | | 11,000.00 | 8,250.00 | 5,500.00 |
| | | | CAT E - Footwear | | 6,500.00 | 4,800.00 | 3,250.00 |
| | | | CAT F - Combination of A to E | | 3,200.00 | 2,400.00 | 1,600.00 |
| | | *** | FOOTWEAR & LEATHER WORKS BUSINESSES | | | | |
| 112 | | 1422286 | Footwear Dealers | Per Annum | | | |
| | i. | | Footwear Producers | | | | |
| | | . | CAT A - Industrial/Handmade (Large) | | 1,000.00 | 750.00 | 500.00 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | | | CAT B - Industrial/Handmade (Medium) | | 700.00 | 525.00 | 350.00 |
| | | | CAT C - Handmade Only (Medium) | | 500.00 | 375.00 | 250.00 |
| | | | CAT D - Handmade Only (Small) | | 200.00 | 150.00 | 100.00 |
| | ii. | | Footwear Sales - New | | | - | - |
| | | | CAT A – Large Scale | | 500.00 | 375.00 | 250.00 |
| | | | CAT B – Medium Scale | | 300.00 | 225.00 | 150.00 |
| | | | CAT C – Small Scale | | 250.00 | 180.00 | 125.00 |
| | iii. | | Footwear Sales - Used | | | | |
| | | | CAT A – Large Scale | | 300.00 | 225.00 | 150.00 |
| | | | CAT B – Medium Scale | | 250.00 | 180.00 | 125.00 |
| | | | CAT C – Small Scale | | 130.00 | 97.00 | 65.00 |
| | iv. | | Footwear Accessory Sales | | | | |
| | | | CAT A – Large Scale | | 360.00 | 270.00 | 180.00 |
| | | | CAT B – Medium Scale | | 300.00 | 225.00 | 150.00 |
| | | | CAT C – Small Scale | | 150.00 | 110.00 | 75.00 |
| | v. | | Footwear Repairers (Cobblers) | | | | |
| | | | CAT A – Medium Scale | | 220.00 | 165.00 | 110.00 |
| | | | CAT B – Small Scale | | 100.00 | 75.00 | 50.00 |
| 113 | | 1422286 | Leather Works Dealers (Other Non-footwear products) | Per Annum | | | |
| - | | | CAT A - Producers (Donkey Skin) | | 21,000.00 | 15,750.00 | 10,500.00 |
| | | | CAT B - Producers (Industrial) | | 2,700.00 | 2,000.00 | 1,350.00 |
| - | | | CAT C - Producers (Handmade) | | 1000.00 | 750.00 | 500.00 |
| | | | CAT D - Sales (Medium) | | 300.00 | 225.00 | 150.00 |
| | | | CAT E - Sales (Small) | | 250.00 | 180.00 | 125.00 |
| | | *** | FUNERAL RELATED BUSINESSES | | | | |
| 114 | | 1422123 | Funeral Administrative Office | Per Annum | | | |
| | | | CAT A – Medium Scale | | 4,000.00 | 3,000.00 | 2,000.00 |
| | | | CAT B – Small Scale | | 2,000.00 | 1,500.00 | 1,000.00 |
| 115 | A. | 1422123 | Burial Grounds/Funeral Homes/Mortuaries - Private | Per Annum | | | |
| | i. | | Burial Grounds | | 8,200.00 | 6,150.00 | 4,100.00 |
| | ii. | | Funeral Homes | | | | |
| | | | CAT A - Advanced Activities: Cold Storage room + Preparation of body for burial, Autopsy and Others (Large Scale) | | 30,000.00 | 22,500.00 | 15,000.00 |
| | | | CAT B - Advanced Activities: Cold Storage room + Preparation of body for burial, Autopsy and Others (Medium Scale) | | 25,000.00 | 18,750.00 | 12,500.00 |
| | | | CAT C - Basic Activities: Cold Storage room + Preparation of body for burial (Large Scale) | | 16,000.00 | 12,000.00 | 8,000.00 |
| | | | CAT D - Basic Activities: Cold Storage room + Preparation of body for burial (Medium Scale) | | 8,200.00 | 6,150.00 | 4,100.00 |
| | iii. | | Mortuaries | | | | |
| | | | CAT A - Cold Storage for Remains (Level 3 Mortuary) | | 8,200.00 | 6,150.00 | 4,100.00 |
| | | | CAT B - Cold Storage for Remains (Level 2 Mortuary) | | 5,000.00 | 3,750.00 | 2,500.00 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | | | CAT C - Cold Storage for Remains (Level 1 Mortuary) | | 2,000.00 | 1,500.00 | 1,000.00 |
| | B. | 1422123 | Funeral – Undertaker's Licence | | 2,000.00 | 1,500.00 | 1,000.00 |
| 116 | | 1422151 | Hearse Service Providers | Per Annum | | | |
| | | | CAT A - Above 5 Vehicles | | 1,300.00 | 975.00 | 650.00 |
| | | | CAT B - 3-5 Vehicles | | 650.00 | 480.00 | 320.00 |
| | | | CAT C - 1-2 Vehicles | | 300.00 | 225.00 | 150.00 |
| | | *** | FISHING TRADE RELATED BUSINESSES | | | | |
| 117 | | 1422021 | Boat/Canoe Dealers (Manufacturers) | Per Annum | | | |
| | | | CAT A - Importers (Canoe & Accessories) | | 500.00 | 375.00 | 250.00 |
| | | | CAT B - Wood Producers (Local - Medium) | | 400.00 | 300.00 | 200.00 |
| | | | CAT C - Fibre Producers (Local - Medium) | | 320.00 | 240.00 | 160.00 |
| | | | CAT D - Local Producers (Small Scale) | | 150.00 | 112.50 | 75.00 |
| 118 | | 1422174 | Boat/Canoe Operators | Per Annum | | | |
| | | | CAT A - Large Scale | | 820.00 | 615.00 | 410.00 |
| | | | CAT B - Medium Scale | | 570.00 | 420.00 | 280.00 |
| | | | CAT C - Small Scale | | 350.00 | 260.00 | 175.00 |
| 119 | | 1422215 | Fishing Nets and Accessories Dealers | Per Annum | | | |
| | | | CAT A - Importers/Wholesalers | | 2,800.00 | 2,100.00 | 1,400.00 |
| | | | CAT B - Wholesalers | | 2,300.00 | 1,725.00 | 1,150.00 |
| | | | CAT C - Retailers Large | | 1000.00 | 750.00 | 500.00 |
| | | | CAT D - Retailers Medium | | 650.00 | 480.00 | 325.00 |
| | | | CAT E - Retailers Small | | 400.00 | 300.00 | 200.00 |
| | | *** | FOOD PRODUCTION & SALES BUSINESSES | | | | |
| 120 | | 1422111 | Abattoir (Private) | Per Annum | | | |
| | | | CAT A - Industrial setting (Large) | | 3,000.00 | 2,250.00 | 1,500.00 |
| | | | CAT B - Industrial Setting (Medium) | | 2,200.00 | 1,650.00 | 1,100.00 |
| | | | CAT C - Industrial Setting (Small) | | 1,700.00 | 1,200.00 | 850.00 |
| | | | CAT D - Slaughter House (Large) | | 1,200.00 | 900.00 | 600.00 |
| | | | CAT E - Slaughter House (Medium) | | 800.00 | 600.00 | 400.00 |
| | | | CAT F - Slaughter House (Small) | | 600.00 | 450.00 | 300.00 |
| | | | CAT G - Others | | 300.00 | 225.00 | 150.00 |
| 121 | | 1422009 | Bakeries | Per Annum | | | |
| | A. | | Industrial Dealers | | | | |
| | | | CAT A - Large Scale | | 3,300.00 | 2,500.00 | 1,650.00 |
| | | | CAT B - Medium Scale | | 3,300.00 | 2,500.00 | 1,650.00 |
| | | | CAT C - Small Scale | | 1,700.00 | 1,200.00 | 850.00 |
| | B. | | Non-Industrial Dealers | | | | |
| | | | CAT A - Large Scale | | 1,300.00 | 975.00 | 650.00 |
| | | | CAT B - Medium Scale | | 1,000.00 | 750.00 | 500.00 |
| | | | CAT C - Small Scale | | 450.00 | 330.00 | 225.00 |
| 122 | | 1422181 | Contracted Caterers (e.g. School Feeding) | Per Annum | | | |
| | | | CAT A - Above 1,000 pupils | | 1,200.00 | 900.00 | 600.00 |
| | | | CAT B - Above 500 to 1,000 pupils | | 1,000.00 | 750.00 | 500.00 |
| | | | CAT C - Up to 500 pupils | | 650.00 | 480.00 | 325.00 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | | | CAT D - Below 500 Pupils | | 650.00 | 480.00 | 325.00 |
| 123 | | 1422024 | Egg Dealers | Per Annum | | | |
| | | | CAT A - Wholesale | | 600.00 | 450.00 | 300.00 |
| | | | CAT B - Retail Shops | | 350.00 | 260.00 | 175.00 |
| | | | CAT C - Mobile Retail | | 300.00 | 225.00 | 150.00 |
| 124 | | | Food/Health Supplement Dealers | Per Annum | | | |
| | | | CAT A - Importers & Wholesalers | | 6,500.00 | 4,800.00 | 3,250.00 |
| | | | CAT B - Wholesalers | | 4,000.00 | 3,000.00 | 2,000.00 |
| | | | CAT C - Retailers | | 2,000.00 | 1,500.00 | 1,000.00 |
| 125 | | 1422291 | Grain Distributors | Per Annum | | | |
| | | | CAT A - Wholesale | | 2,000.00 | 1,500.00 | 1,000.00 |
| | | | CAT B - Retail (Medium) | | 1,300.00 | 970.00 | 650.00 |
| | | | CAT C - Retail (Scale) | | 800.00 | 600.00 | 400.00 |
| 126 | | 1422223 | Ice Cream/Yoghurt Dealers | Per Annum | | | |
| | | | CAT A - Manufacturers (Large Scale) | | 22,000.00 | 16,500.00 | 11,000.00 |
| | | | CAT B - Manufacturers (Medium Scale - Local Producers) | | 15,000.00 | 11,250.00 | 7,500.00 |
| | | | CAT C - Manufacturers (Small Scale - Local Producers) | | 6,000.00 | 4,500.00 | 3,000.00 |
| | | | CAT D - Wholesale/Depot | | 4,300.00 | 3,225.00 | 2,150.00 |
| | | | CAT E - Retail Medium | | 1,700.00 | 1,200.00 | 850.00 |
| | | | CAT 'F' - Retail Small | | 800.00 | 600.00 | 400.00 |
| 127 | | 1422051 | Milling Businesses (For Food) | Per Annum | | | |
| | | | CAT A - Above 3 Machines | | 450.00 | 330.00 | 225.00 |
| | | | CAT B - 2-3 Machines | | 300.00 | 225.00 | 150.00 |
| | | | CAT C - 1 Machine Only | | 150.00 | 110.00 | 75.00 |
| 128 | | 1422115 | Cold Storage Facilities | Per Annum | | | |
| | i. | | Importers with Own/Rented Cold Storage Facilities | | | | |
| | | | CAT A - Above 2500 Metric Tonnes | | 16,500.00 | 12,300.00 | 8,250.00 |
| | | | CAT B - 2001 to 2500 Metric Tonnes | | 14,500.00 | 10,800.00 | 7,250.00 |
| | | | CAT C - 1501 to 2000 Metric Tonnes | | 10,000.00 | 7,500.00 | 5,000.00 |
| | | | CAT D - 1001 to 1500 Metric Tonnes | | 8,200.00 | 6,150.00 | 4,100.00 |
| | | | CAT E - 501 to 1000 Metric Tonnes | | 6,000.00 | 4,500.00 | 3,000.00 |
| | | | CAT F - Up to 500 Metric Tonnes | | 4,000.00 | 3,000.00 | 2,000.00 |
| | ii. | | Non-Importers with Rented Cold Storage Facilities (Local) | | | | |
| | | | CAT A - Above 1000 Metric Tonnes | | 4,200.00 | 3,150.00 | 2,100.00 |
| | | | CAT B - 501 to 1000 Metric Tonnes | | 3,700.00 | 2,700.00 | 1,850.00 |
| | | | CAT C - Up to 500 Metric Tonnes | | 2,800.00 | 2,100.00 | 1,400.00 |
| | iii. | | Non-Importers with Containerised Cold Storage Facilities (Local) | | | | |
| | | | CAT A - 40 Footer Container | | 4,000.00 | 3,000.00 | 2,000.00 |
| | | | CAT B - 20 Footer Container | | 1,500.00 | 1,125.00 | 750.00 |
| | | | CAT C - Below 20 Footer Container | | 1,000.00 | 750.00 | 500.00 |
| | | | CAT D - Fabricated facility (Retail Large) | | 650.00 | 480.00 | 325.00 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | | | CAT E - Fabricated facility (Retail Medium) | | 350.00 | 260.00 | 175.00 |
| | | | CAT F - Fabricated facility (Retail Small) | | 200.00 | 150.00 | 100.00 |
| | | | CAT G - Deep Freezer | | 130.00 | 97.00 | 65.00 |
| 129 | | 1422137 | Private Meat Van | Per Annum | 300.00 | 225.00 | 150.00 |
| | | *** | GAMES & ENTERTAINMENT RELATED BUSINESSES | | | | |
| 130 | | 1422133 | Bet & Game Centres | Per Annum | | | |
| | A. | 1422133 | Casino Operations | | | | |
| | | | Main | | 15,000.00 | 11,250.00 | 7,500.00 |
| | | | Annex | | 6,500.00 | 4,800.00 | 3,250.00 |
| | B. | 1422133 | Sports Betting Operations | | | | |
| | | | CAT A - Online Betting | | 12,000.00 | 9,000.00 | 6,000.00 |
| | | | CAT B - Online + Brick & Mortar/Land Base | | 10,500.00 | 7,800.00 | 5,250.00 |
| | | | CAT C - Brick and Mortar/ Land Base | | 8,200.00 | 6,150.00 | 4,100.00 |
| | C. | 1422133 | Route Operations (Console/consul Games) | | | | |
| | | | CAT 'A' | | 11,500.00 | 8,600.00 | 5,750.00 |
| | | | CAT 'B' | | 10,000.00 | 7,500.00 | 5,000.00 |
| | | | CAT C (Per Machine) | | 1,200.00 | 900.00 | 600.00 |
| 131 | | 1422160 | Game Viewing/Commercial TV Viewing Centres | Per Annum | | | |
| | | | CAT A - Large Scale | | 1,700.00 | 1,200.00 | 850.00 |
| | | | CAT B - Medium Scale | | 1,200.00 | 900.00 | 600.00 |
| | | | CAT C - Small Scale | | 650.00 | 480.00 | 325.00 |
| 132 | | 1422016 | Lottery Business Operators | Per Annum | | | |
| | | | CAT A - National Lotto Authority | | 50,000.00 | 37,500.00 | 25,000.00 |
| | | | CAT B - National Marketing Companies/Agents | | 1,000.00 | 750.00 | 500.00 |
| | | | CAT C - Private Operators | | 4,600.00 | 3,450.00 | 2,300.00 |
| | | | CAT D - Lotto Receiver | | 2,000.00 | 1,500.00 | 1,000.00 |
| 133 | | 1422138 | Private Recreational Parks | Per Annum | | | |
| | | | CAT A - Large Scale | | 3,500.00 | 2,600.00 | 1,750.00 |
| | | | CAT B - Medium Scale | | 2,700.00 | 2,000.00 | 1,350.00 |
| | | | CAT C - Small Scale | | 2,000.00 | 1,500.00 | 1,000.00 |
| | | *** | GENERAL TRADE RELATED BUSINESSES | | | | |
| 134 | | 1422279 | Bags and Suitcases Dealers | Per Annum | | | |
| | | | CAT A - Large Scale | | 1,200.00 | 900.00 | 600.00 |
| | | | CAT B - Medium Scale | | 650.00 | 480.00 | 325.00 |
| | | | CAT C - Small Scale | | 350.00 | 260.00 | 175.00 |
| 135 | | 1422289 | Beads Dealers | Per Annum | | | |
| | | | CAT A - Producers/Wholesalers/ Retailers | | 300.00 | 225.00 | 150.00 |
| | | | CAT B - Producers Only | | 250.00 | 180.00 | 125.00 |
| | | | CAT C – Wholesalers/Retailers | | 170.00 | 130.00 | 85.00 |
| | | | CAT C - Retailers Only | | 100.00 | 75.00 | 50.00 |
| 136 | | | Bedding & Towel Dealers (e.g. Bedsheet, duvet, towels, etc.) | Per Annum | | | |
| | | | CAT A - New Products (Medium) | | 1,200.00 | 900.00 | 600.00 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | | | CAT B - New Products (Small) | | 800.00 | 600.00 | 400.00 |
| | | | CAT C - Used Products (Medium) | | 500.00 | 370.00 | 250.00 |
| | | | CAT D - Used Products (Small) | | 250.00 | 180.00 | 125.00 |
| 137 | | 1422198 | Curtains/Carpets etc. Sales | Per Annum | | | |
| | | | CAT A – Large Scale | | 600.00 | 450.00 | 300.00 |
| | | | CAT B – Medium Scale | | 350.00 | 260.00 | 175.00 |
| | | | CAT C – Small Scale | | 230.00 | 170.00 | 115.00 |
| 138 | | 1422187 | Cigarette Dealers | Per Annum | | | |
| | | | CAT A - Importers/Wholesalers | | 15,000.00 | 11,250.00 | 7,500.00 |
| | | | CAT B - Distributors | | 4,500.00 | 3,300.00 | 2,250.00 |
| | | | CAT C - Retailers (Medium) | | 3,000.00 | 2,250.00 | 1,500.00 |
| | | | CAT D - Retailers (Small) | | 1,700.00 | 1,200.00 | 850.00 |
| 139 | | 1422045 | Disposable Product Dealers (including tissue, diapers, food packs) | Per Annum | | | |
| | | | CAT A - Wholesalers/Retailers | | 1,000.00 | 750.00 | 500.00 |
| | | | CAT B - Retailers (Medium) | | 600.00 | 450.00 | 300.00 |
| | | | CAT C - Retailers (Small) | | 250.00 | 180.00 | 125.00 |
| 140 | | 1422218 | General Goods - Sales (e.g. Generator, Water pump, Chain saw, etc.) | Per Annum | | | |
| | | | CAT A – Large-scale International | | 8,200.00 | 6,150.00 | 4,100.00 |
| | | | CAT B – Large Scale National | | 4,500.00 | 3,300.00 | 2,250.00 |
| | | | CAT C – Large Scale Regional | | 2,300.00 | 1,700.00 | 1,150.00 |
| | | | CAT D – Medium Scale | | 1,800.00 | 1,350.00 | 900.00 |
| | | | CAT 'E' – Small Scale | | 1,000.00 | 750.00 | 500.00 |
| 141 | | 1422219 | Gift Shops | Per Annum | | | |
| | | | CAT A - Large Scale | | 1,000.00 | 750.00 | 500.00 |
| | | | CAT B - Medium Scale | | 600.00 | 450.00 | 300.00 |
| | | | CAT C - Small Scale | | 230.00 | 170.00 | 115.00 |
| 142 | | 1422220 | Glass Sellers (Tinted /Plain) | Per Annum | | | |
| | | | CAT A - Large Scale | | 2,800.00 | 2,100.00 | 1,400.00 |
| | | | CAT B - Medium Scale | | 2,300.00 | 1,700.00 | 1,150.00 |
| | | | CAT C - Small Scale | | 1,500.00 | 1,125.00 | 750.00 |
| 143 | | 1422207 | Hire Purchase Trading Enterprises | Per Annum | | | |
| | | | CAT A - Large Scale | | 1,700.00 | 1,200.00 | 850.00 |
| | | | CAT B - Medium Scale | | 1,300.00 | 970.00 | 650.00 |
| | | | CAT C - Small Scale | | 650.00 | 480.00 | 325.00 |
| 144 | | 1422136 | Paper Product Companies | Per Annum | | | |
| | | | CAT A - Large Scale | | 3,000.00 | 2,250.00 | 1,500.00 |
| | | | CAT B - Medium Scale | | 2,300.00 | 1,700.00 | 1,150.00 |
| | | | CAT C - Small Scale | | 1,500.00 | 1,100.00 | 750.00 |
| 145 | | 1422045 | Mother Care Shops | Per Annum | | | |
| | A. | | Wholesale | | | | |
| | | | CAT A - Wholesale/Retail | | 5,000.00 | 3,750.00 | 2,500.00 |
| | | | CAT B - Wholesale only | | 3,300.00 | 2,400.00 | 1,650.00 |
| | B. | | Retail | | | | |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | | | CAT A - Large Scale | | 2,000.00 | 1,500.00 | 1,000.00 |
| | | | CAT B - Medium Scale | | 800.00 | 600.00 | 400.00 |
| | | | CAT C - Small Scale | | 350.00 | 260.00 | 175.00 |
| | | *** | GROCERY SALES RELATED BUSINESSES | | | | |
| 146 | | 1422045 | Commercial Houses/Departmental Stores | Per Annum | | | |
| | | | CAT A - Mall (Large) | | 160,000.00 | 120,000.00 | 80,000.00 |
| | | | CAT B - Mall (Medium) | | 65,000.00 | 48,750.00 | 32,500.00 |
| | | | CAT C - Mall (Small) | | 35,000.00 | 26,250.00 | 17,500.00 |
| | | | CAT D - Branches of A or B | | 11,000.00 | 8,250.00 | 5,500.00 |
| | | | CAT E - Supermarkets (Large) | | 10,000.00 | 7,500.00 | 5,000.00 |
| | | | CAT F - Supermarkets (Medium) | | 6,000.00 | 4,500.00 | 3,000.00 |
| | | | CAT G - Supermarkets (Small) | | 2,300.00 | 1,725.00 | 1,150.00 |
| | | | CAT H - Neighbourhood Shops (Large) | | 1000.00 | 750.00 | 500.00 |
| | | | CAT I - Neighbourhood Shops (Medium) | | 800.00 | 600.00 | 400.00 |
| | | | CAT J - Neighbourhood Shops (Small) | | 300.00 | 225.00 | 150.00 |
| 147 | | 1422194 | Condiments/Confectioneries (e.g. Biscuits, toffees and spices) | Per Annum | | | |
| | | | CAT A - Wholesale | | 1,200.00 | 900.00 | 600.00 |
| | | | CAT B - Retail (Medium) | | 550.00 | 410.00 | 275.00 |
| | | | CAT C - Retail (Small) | | 300.00 | 225.00 | 150.00 |
| | | *** | HEALTH CARE RELATED BUSINESSES | | | | |
| 148 | | 1422151 | Ambulance Service Providers | Per Annum | | | |
| | | | CAT A - Large Scale (Above 5 Vehicles) | | 800 | 600.00 | 400.00 |
| | | | CAT B - Medium Scale (3-5 Vehicles) | | 300 | 225.00 | 150.00 |
| | | | CAT C - Small Scale (1-2 Vehicles) | | 150 | 110.00 | 75.00 |
| 149 | | 1422026 | Health Facilities – Private | Per Annum | | | |
| | | A. | Hospitals | | | | |
| | | | CAT A - Secondary | | 4,000.00 | 3,000.00 | 2,000.00 |
| | | | CAT B - Primary | | 3,600.00 | 2,700.00 | 1,800.00 |
| | | B. | Clinics | | | | |
| | | | CAT A- General Clinics | | 1,200.00 | 900.00 | 600.00 |
| | | | CAT B - Specialists Clinics | | 2,500.00 | 1,800.00 | 1,250.00 |
| | | | CAT C - Dental Clinics | | 750.00 | 560.00 | 375.00 |
| | | | CAT D - Eye Clinics | | 750.00 | 560.00 | 375.00 |
| | | C. | Oncology | | | | |
| | | | CAT A - Radio Therapy | | 2,500.00 | 1,800.00 | 1,250.00 |
| | | | CAT B - Nuclear Medicine Centres | | 2,500.00 | 1,800.00 | 1,250.00 |
| | | D. | Health Centres | | | | |
| | | | CAT A - Specialist Health Centres | | 1,200.00 | 900.00 | 600.00 |
| | | | CAT B - General Health Centres | | 12,200.00 | 9,150.00 | 6,100.00 |
| | | E. | Maternity Homes | | | | |
| | | | CAT A - Maternity Homes/CHPS with Mid wives | | 400.00 | 300.00 | 200.00 |
| | | | CAT B - Maternity Homes and Clinic providing OPD Services | | 200.00 | 150.00 | 100.00 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | | | CAT C - Maternity Homes with Clinic | | 100.00 | 75.00 | 50.00 |
| | | F. | Diagnostic Centre (Medical Laboratory & Imaging) | | - | - | - |
| | | | CAT A - Tertiary | | 2,000.00 | 1,500.00 | 1,000.00 |
| | | | CAT C - Secondary | | 1,500.00 | 1,100.00 | 750.00 |
| | | | CAT D - Primary | | 1,000.00 | 750.00 | 500.00 |
| | | | CAT D - Basic | | 600.00 | 450.00 | 300.00 |
| | | G. | Medical Laboratory | | | | |
| | | | CAT A - Tertiary ((RDT/ Strips, Microbiology, Haematology, Chemistry, Virology, DNA profile, Hormonal Profile, Pathology, Immunological test) | | 2,000.00 | 1,500.00 | 1,000.00 |
| | | | Cat B - Secondary (RDT/ Strips, Microbiology, Haematology, Chemistry, Virology, DNA profile, Hormonal Profile) | | 1,500.00 | 1,100.00 | 750.00 |
| | | | CAT C - Primary (RDT/ Strips, Microbiology, Haematology, Chemistry) | | 1,000.00 | 750.00 | 500.00 |
| | | | CAT D - (RDT and Strips only) | | 600.00 | 450.00 | 300.00 |
| | | | COVID-19 Test Centre Only | | 2,500.00 | 1,800.00 | 1,250.00 |
| | | H. | Imaging Centre | | | | - |
| | | | CAT A - Tertiary (UG/DOPPLER, X-RAY, CT Scan, MRI and Interventional imaging (Biopsy, endoscopy, fluoroscopy, catheterization etc.) | | 2,000.00 | 1,500.00 | 1,000.00 |
| | | | CAT B - Secondary (USG/DOPPLER, ROENTGENOGRAM (X-RAY), CT Scan, MRI) | | 1,500.00 | 1,100.00 | 750.00 |
| | | | CAT C - Primary ( ROENTGENOGRAM (X-RAY), CT Scan, MRI) | | 1,000.00 | 750.00 | 500.00 |
| | | | CAT D - Basic (Ultrasonography/DOPPLER) | | 600.00 | 450.00 | 300.00 |
| | | I. | Rehabilitation Centre (Physio, Prosthetics, Gym, Orthotics, Med-SPA) | | 1,200.00 | 900.00 | 600.00 |
| | | J. | Optometry/Optical Centre | | 700.00 | 525.00 | 350.00 |
| | | | Optical Centres | | 500.00 | 370.00 | 250.00 |
| | | K. | Nursing Homes | | 1,200.00 | 900.00 | 600.00 |
| | | L. | Occupational Clinics/Infirmary | | 1,200.00 | 900.00 | 600.00 |
| 150 | | | Licenced Traditional Medicine | Per Annum | | | |
| | | A. | Foreign Practice Premise | | | | |
| | | | CAT A - Foreign Shops | | 4,592.00 | 3,444.00 | 2,296.00 |
| | | | CAT B - Foreign Hospitals | | 5,740.00 | 4,305.00 | 2,870.00 |
| | | | CAT C - Foreign Clinics | | 4,592.00 | 3,444.00 | 2,296.00 |
| | | | CAT D - Foreign Centres | | 2,460.00 | 1,845.00 | 1,230.00 |
| | | | CAT E - Shrines/Temples | | 1,640.00 | 1,230.00 | 820.00 |
| | | B. | Local Practice Premise | | | | |
| | | | CAT A - Hospital | | 2,788.00 | 2,091.00 | 1,394.00 |
| | | | CAT B - Clinic | | 1,148.00 | 861.00 | 574.00 |
| | | | CAT C - Centres | | 820.00 | 615.00 | 410.00 |
| | | C. | Local Product/Shop | | | | |
| | | | CAT A - Retail Shop only | | 656.00 | 492.00 | 328.00 |
| | | | CAT B - Wholesale Shop only | | 984.00 | 738.00 | 492.00 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | | | CAT C - Wholesale & Retail Shops | | 1,312.00 | 984.00 | 656.00 |
| | | | CAT D - Raw Material Dealers (Stationery) | | 410.00 | 307.50 | 205.00 |
| | | D. | Local Production Facility | | | | |
| | | | CAT A - Large Scale | | 2,296.00 | 1,722.00 | 1,148.00 |
| | | | CAT B - Medium Scale | | 1,476.00 | 1,107.00 | 738.00 |
| | | | CAT C - Small Scale | | 492.00 | 369.00 | 246.00 |
| 151 | | 1422241 | Pharmaceutical Companies | Per Annum | | | |
| | A | | Pharmacies | | | | |
| | | | CAT A - Manufacture / Wholesale | | 14,500.00 | 10,875.00 | 7,250.00 |
| | | | CAT B - Wholesale (in CBD) | | 6,500.00 | 4,875.00 | 3,250.00 |
| | | | CAT C - Wholesale (out of CBD) | | 4,500.00 | 3,375.00 | 2,250.00 |
| | | | CAT D - Wholesale & Retail (in CBD) | | 8,200.00 | 6,150.00 | 4,100.00 |
| | | | CAT E - Wholesale & Retail (out of CBD) | | 5,500.00 | 4,125.00 | 2,750.00 |
| | | | CAT F - Retail (in CBD) | | 4,500.00 | 3,375.00 | 2,250.00 |
| | | | CAT G - Retail (out of CBD) | | 3,200.00 | 2,400.00 | 1,600.00 |
| | | | CAT H - Compounding Pharmacy | | 8,200.00 | 6,150.00 | 4,100.00 |
| | | | CAT I - Pharmaceutical Raw Material Suppliers | | 8,200.00 | 6,150.00 | 4,100.00 |
| | B | 1422241 | Over the Counter Medicine Sellers (OTCMs) (Licenced Chemical Shops) - | | | | |
| | | | CAT A- Within the CBD/Prime Areas | | 656.00 | 492.00 | 328.00 |
| | | | CAT B - Out of the CBD/Prime Area | | 492.00 | 369.00 | 246.00 |
| | | | CAT C - Other areas | | 328.00 | 246.00 | 164.00 |
| 152 | | 1422230 | Medical Supply Companies | Per Annum | | | |
| | | | CAT A - Large Scale | | 4,920.00 | 3,608.00 | 2,460.00 |
| | | | CAT B - Medium Scale | | 2,460.00 | 1,968.00 | 1,230.00 |
| | | | CAT C - Small Scale | | 1,476.00 | 984.00 | 738.00 |
| | | | JANITORIAL & LAUNDRY BUSINESSES | | | | |
| 153 | | 1422054 | Cleaning Companies | Per Annum | | | |
| | | | CAT A - Household/Office (Large) | | 6,500.00 | 4,875.00 | 3,250.00 |
| | | | CAT B - Household/Office (Medium) | | 4,200.00 | 3,150.00 | 2,100.00 |
| | | | CAT C - Household/Office (Small) | | 2,300.00 | 1,725.00 | 1,150.00 |
| | | | CAT D - Household/Office (Very Small) | | 1,200.00 | 900.00 | 600.00 |
| 154 | | 1422054 | Laundry Services | Per Annum | | | |
| | | | CAT A - Large Scale | | 2,500.00 | 1,875.00 | 1,250.00 |
| | | | CAT B - Medium Scale | | 1,500.00 | 1,125.00 | 750.00 |
| | | | CAT C - Small Scale | | 350.00 | 260.00 | 175.00 |
| 155 | | 1422227 | Key Cutting Operations | Per Annum | | | |
| | A. | | Automotive Key Cutters/Programming | | | | |
| | | | CAT 'A' | | 5,000.00 | 3,750.00 | 2,500.00 |
| | | | CAT 'B' | | 3,300.00 | 2,475.00 | 1,650.00 |
| | B. | | Traditional Key Cutters/Technicians | | | | |
| | | | CAT 'A' | | 450.00 | 330.00 | 225.00 |
| | | | CAT 'B' | | 200.00 | 150.00 | 100.00 |
| | | *** | MINERAL & JEWELLERY RELATED BUSINESSES | | | | |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 156 | | 1422143 | Gold/Diamond Dealers | Per Annum | | | |
| | | | CAT A - Refinery | | 15,000.00 | 11,250.00 | 7,500.00 |
| | | | CAT B - Merchants | | 8,200.00 | 6,150.00 | 4,100.00 |
| | | | CAT C - Agents | | 5,700.00 | 4,275.00 | 2,850.00 |
| | | | CAT D - Goldsmith | | 3,500.00 | 2,600.00 | 1,750.00 |
| | | | CAT E - Silversmith | | 500.00 | 375.00 | 250.00 |
| 157 | | 1422225 | Jewellery Shops | Per Annum | | | |
| | | | CAT.A - Retail (Large) | | 4,500.00 | 3,300.00 | 2,250.00 |
| | | | CAT B - Retail (Medium) | | 1,600.00 | 1,200.00 | 800.00 |
| | | | CAT C - Retail (Small) | | 1000.00 | 750.00 | 500.00 |
| 158 | | 1422226 | Jewellery Repairers (watches/bracelets, etc.) | Per Annum | | | |
| | | | CAT 'A' | | 450.00 | 330.00 | 225.00 |
| | | | CAT 'B' | | 220.00 | 165.00 | 110.00 |
| 159 | | | Heavy Equipment Hiring Services | Per Annum | | | |
| | | | CAT A - Mining Equipment (Large) | | 27,000.00 | 20,250.00 | 13,500.00 |
| | | | CAT B - Mining Equipment (Small) | | 10,000.00 | 7,500.00 | 5,000.00 |
| | | | CAT C - Construction Equipment (Road & Building - Large) | | 21,000.00 | 15,750.00 | 10,500.00 |
| | | | CAT D - Construction Equipment (Road & Building - Small) | | 5,000.00 | 3,750.00 | 2,500.00 |
| | | | CAT E - Scaffolding Equipment (Large scale) | | 2,300.00 | 1,725.00 | 1,150.00 |
| | | | CAT F - Scaffolding Equipment (Medium Scale) | | 1,700.00 | 1,275.00 | 850.00 |
| | | | CAT G - Scaffolding Equipment (Small Scale) | | 1,300.00 | 975.00 | 650.00 |
| 160 | | 1423053 | Licenced Arms & Ammunition Dealers | Per Annum | | | |
| | | | CAT 'A' | | 27,000.00 | 20,250.00 | 13,500.00 |
| | | | CAT 'B' | | 14,000.00 | 10,500.00 | 7,000.00 |
| | | *** | MACHINE SHOPS | | | | |
| 161 | | 1422292 | Machine Shops (manufacture or repairing) | Per Annum | | | |
| | | | CAT A - Large Scale | | 1,300.00 | 975.00 | 650.00 |
| | | | CAT B - Medium Scale | | 800.00 | 600.00 | 400.00 |
| | | | CAT C - Small Scale | | 500.00 | 375.00 | 250.00 |
| 161 | | 1422293 | Machine Sharpening Operators | Per Annum | | | |
| | | | CAT A - Stationed with shops | | 160.00 | 120.00 | 80.00 |
| | | | CAT B - Mobile | | 120.00 | 90.00 | 60.00 |
| 162 | | 1422294 | Rubber Cutting Machine Operators | Per Annum | | | |
| | | | CAT 'A' | | 250.00 | 180.00 | 125.00 |
| | | | CAT 'B' | | 160.00 | 120.00 | 80.00 |
| | | *** | MANUFACTURING/PROCESSING BUSINESSES | | | | |
| 163 | | 1422021 | Manufacturing/Processing Companies | Per Annum | | | |
| | | | CAT A - International (Large Scale) | | 131,000.00 | 98,250.00 | 65,500.00 |
| | | | CAT B - International (Medium Scale) | | 98,000.00 | 73,500.00 | 49,000.00 |
| | | | CAT C - International (Small Scale) | | 80,000.00 | 60,000.00 | 40,000.00 |
| | | | CAT D - National (Large Scale) | | 63,000.00 | 47,250.00 | 31,500.00 |
| | | | CAT E - National (Medium Scale) | | 42,000.00 | 31,500.00 | 21,000.00 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | | | CAT F - National (Small Scale) | | 27,000.00 | 20,250.00 | 13,500.00 |
| | | | CAT G - Local (Large Scale) | | 24,000.00 | 18,000.00 | 12,000.00 |
| | | | CAT H - Local (Medium Scale) | | 22,000.00 | 16,500.00 | 11,000.00 |
| | | | CAT I - Local (Small Scale) | | 16,000.00 | 12,000.00 | 8,000.00 |
| 164 | | 1422239 | Palm/Kernel Oil Extraction Companies | Per Annum | | | |
| | | | CAT A - Large Scale | | 45,000.00 | 33,750.00 | 22,500.00 |
| | | | CAT B - Medium Scale | | 22,000.00 | 16,500.00 | 11,000.00 |
| | | | CAT C - Small Scale | | 3,000.00 | 2,250.00 | 1,500.00 |
| | | | CAT D - Individuals | | 650.00 | 480.00 | 325.00 |
| | | | MATTRESS/FOAM BUSINESSEES | | | | |
| 165 | | 1422050 | Mattress/Foam Products Manufacturers | Per Annum | | | |
| | | | CAT A - Large Scale | | 24,000.00 | 18,000.00 | 12,000.00 |
| | | | CAT B - Medium Scale | | 16,000.00 | 12,000.00 | 8,000.00 |
| | | | CAT C - Small Scale | | 11,000.00 | 8,250.00 | 5,500.00 |
| 166 | | 1422050 | Mattress/Foam Products Sales | Per Annum | | | |
| | | | CAT A - Wholesalers (Large Scale) | | 8,200.00 | 6,150.00 | 4,100.00 |
| | | | CAT B - Wholesalers (Medium Scale) | | 5,000.00 | 3,750.00 | 2,500.00 |
| | | | CAT C - Wholesalers (Small Scale) | | 2,800.00 | 2,100.00 | 1,400.00 |
| | | | CAT D - Retailers (Large Scale) | | 2,000.00 | 1,500.00 | 1,000.00 |
| | | | CAT E - Retailers (Medium Scale) | | 1,200.00 | 900.00 | 600.00 |
| | | | CAT F - Retailers (Small Scale) | | 650.00 | 480.00 | 325.00 |
| 167 | | 1422050 | Mattress/Foam Repairers | Per Annum | 80.00 | 60.00 | 40.00 |
| | | *** | WATER RELATED BUSINESSES | | | | |
| 168 | | 1422231 | Mineral Water Producers | Per Annum | | | |
| | | | CAT A - Bottled, Sachet & Filtered Water | | 6,000.00 | 4,500.00 | 3,000.00 |
| | | | CAT B - Bottled & Sachet Water | | 4,500.00 | 3,300.00 | 2,250.00 |
| | | | CAT C - Sachet Water (Medium) | | 2,200.00 | 1,650.00 | 1,100.00 |
| | | | CAT D Sachet Water(Small) | | 800.00 | 600.00 | 400.00 |
| | | | CAT E - Accessory Shop (Medium) | | 650.00 | 480.00 | 325.00 |
| | | | CAT F – Accessory Shop (Small) | | 400.00 | 300.00 | 200.00 |
| 167 | | 1422232 | Mineral Water Distribution/Sales | Per Annum | | | |
| | | | CAT A - Depot | | 2,200.00 | 1,650.00 | 1,100.00 |
| | | | CAT B - Wholesale | | 1,500.00 | 1,125.00 | 750.00 |
| | | | CAT C - Retail (Large) | | 650.00 | 480.00 | 325.00 |
| | | | CAT D - Retail (Medium) | | 270.00 | 202.50 | 135.00 |
| | | | CAT E - Retail (Small) | | 120.00 | 90.00 | 60.00 |
| 168 | | | Sachet Water Producers & Retailers | Per Annum | | | |
| | | | CAT 'A' | | 3,200.00 | 2,400.00 | 1,600.00 |
| | | | CAT 'B' | | 1,600.00 | 1,200.00 | 800.00 |
| 169 | | 1422232 | Commercial Water Tanker Suppliers | Per Annum | | | |
| | | | CAT A - Water Tanker Suppliers (Large - above 10 Vehicles) | | 1,600.00 | 1,200.00 | 800.00 |
| | | | CAT B - Water Tankers Suppliers (Medium - 5 to 10 Vehicles) | | 1,200.00 | 900.00 | 600.00 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | | | CAT C - Water Tanker Suppliers (Small - below 5 vehicles) | | 800.00 | 600.00 | 400.00 |
| | | | CAT D - Mobile Water tank Suppliers (Large) | | 400.00 | 300.00 | 200.00 |
| | | | CAT E - Mobile Water tank Suppliers (Medium) | | 250.00 | 180.00 | 125.00 |
| | | | CAT F - Mobile Water tank Suppliers (Small) | | 160.00 | 120.00 | 80.00 |
| 170 | | 1422232 | Retail of borehole water | Per Annum | | | |
| | | | CAT A – Large water tanks serving communities - 500/annum | | 300.00 | 225.00 | 150.00 |
| | | | CAT B - Medium sized water tanks - 200/annum | | 200.00 | 150.00 | 100.00 |
| | | *** | MOBILE PHONE RELATED BUSINESSES | | | | |
| 171 | | 1422235 | Mobile Phone & Accessories Sales/Assembling/Repairs | Per Annum | | | |
| | | | CAT A - Import/Assembling Wholesale/Retail/Repairs | | 6,500.00 | 4,800.00 | 3,250.00 |
| | | | CAT B - Import/Wholesale/Retail/Repairs | | 4,500.00 | 3,375.00 | 2,250.00 |
| | | | CAT C - Retail/Repairs | | 1,500.00 | 1,125.00 | 750.00 |
| | | | CAT D - Retail Only | | 650.00 | 480.00 | 325.00 |
| | | | CAT E - Repairs Only (Medium) | | 570.00 | 420.00 | 285.00 |
| | | | CAT F - Repairs Only (Small) | | 400.00 | 300.00 | 200.00 |
| 172 | | 1422236 | Mobile Phone Cards Sales | Per Annum | | | |
| | | | CAT A - Distribution/Retail | | 1,500.00 | 1,100.00 | 750.00 |
| | | | CAT B - Distribution Only | | 1000.00 | 750.00 | 500.00 |
| | | | CAT C - Retail Only (Medium) | | 300.00 | 225.00 | 150.00 |
| | | | CAT D - Retail Only (Small) | | 170.00 | 120.00 | 85.00 |
| | | *** | MUSICAL EQUIPMENT RELATED BUSINESSES | | | | |
| 173 | | 1422237 | Musical Equipment | Per Annum | | | |
| | A. | 1422237 | Musical Instrument Sales | | | | |
| | | | CAT A - Wholesale/Retail | | 450.00 | 330.00 | 225.00 |
| | | | CAT B - Retail (Medium) | | 350.00 | 260.00 | 175.00 |
| | | | CAT C - Retail (Small) | | 270.00 | 200.00 | 135.00 |
| | B. | 1422237 | Musical Speaker Manufacturers & Sales | | | | |
| | | | CAT A - Large Scale | | 1,000.00 | 750.00 | 500.00 |
| | | | CAT B - Medium Scale | | 600.00 | 450.00 | 300.00 |
| | | | CAT C - Small Scale | | 300.00 | 225.00 | 150.00 |
| 174 | | | Network Marketing Businesses | Per Annum | 6,500.00 | 4,800.00 | 3,250.00 |
| 175 | | 1422127 | Non-Governmental Institutions (Renewal) | Per Annum | | | |
| | | | CAT A - International NGOs/CSOs /FBOs | | 600.00 | 450.00 | 300.00 |
| | | | CAT B - Local NGOs/CSOs/ FBOs | | 450.00 | 330.00 | 225.00 |
| | | | CAT C - Community NGOs/CSOs /FBOs | | 200.00 | 150.00 | 100.00 |
| | | *** | OFFICE SUPPLIES & SUPPORT RELATED BUSINESSES | | | | |
| 176 | | 1422280 | Book, Stationery, Office Equipment, Computer & Accessory, etc. Shops | Per Annum | | | |
| | | | CAT A - Book Shops, Stationeries, Office Equipment, Computer & Accessories | | 14,500.00 | 10,500.00 | 7,250.00 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | | | CAT B – Computer & Accessories, Office Equipment, Stationery | | 8,200.00 | 6,150.00 | 4,100.00 |
| | | | CAT C - Computer & Accessories, Office Equipment | | 5,700.00 | 2,600.00 | 2,850.00 |
| | | | CAT D - Medium size of CAT C | | 3,500.00 | 2,625.00 | 1,750.00 |
| | | | CAT E - Book Shops, Stationeries | | 4,500.00 | 3,300.00 | 2,250.00 |
| | | | CAT F - Stationeries, Office Equipment | | 3,500.00 | 2,600.00 | 1,750.00 |
| | | | CAT G - Medium size of CAT E | | 2,000.00 | 1,500.00 | 1,000.00 |
| | | | CAT H - Office Equipment Only | | 2,200.00 | 1,650.00 | 1,100.00 |
| | | | CAT I - Stationery Only | | 1,200.00 | 900.00 | 600.00 |
| | | | CAT J - Books Only | | 450.00 | 330.00 | 225.00 |
| | | | CAT K - Table Top/Truck Pusher | | 200.00 | 150.00 | 100.00 |
| | | | CAT L - Mobile Vans | | 650.00 | 480.00 | 325.00 |
| 177 | | 1422008 | Business Centres | Per Annum | | | |
| | | | CAT A - Internet, Word Processing, Printing and Copying Services plus above 20 Work stations with Internet Service Retailing | | 14,000.00 | 10,500.00 | 7,000.00 |
| | | | CAT B - Internet, Word Processing, Printing and Copying Services plus above 20 Work stations | | 6,500.00 | 4,800.00 | 3,250.00 |
| | | | CAT C - Internet, Word Processing, Printing and Copying Services plus 11-20 Work stations | | 2,700.00 | 2,000.00 | 1,350.00 |
| | | | CAT D - Internet, Word Processing, Printing and Copying Services plus below 11 Work stations | | 650.00 | 480.00 | 325.00 |
| | | | CAT E - Secretarial Services (Word Processing, Printing and Copying Services) - Medium | | 450.00 | 330.00 | 225.00 |
| | | | CAT F - Secretarial Services (Word Processing, Printing and Copying Services) - Small | | 250.00 | 180.00 | 125.00 |
| 178 | | 1422066 | Commissioner of Oath/Letter Writers | Per Annum | | | |
| | | | CAT 'A' | | 270.00 | 200.00 | 135.00 |
| | | | CAT 'B' | | 200.00 | 150.00 | 100.00 |
| 179 | | 1422052 | Computer/Accessories/ Office Equipment Repairs | Per Annum | | | |
| | | | CAT A - Large Scale | | 2,700.00 | 2,000.00 | 1,350.00 |
| | | | CAT B - Medium Scale | | 1,500.00 | 1,100.00 | 750.00 |
| | | | CAT C - Small Scale | | 550.00 | 410.00 | 275.00 |
| | | | CAT D - Home Used Only | | 250.00 | 180.00 | 125.00 |
| 180 | | 1422250 | Rubber Stamp Makers | Per Annum | 200.00 | 150.00 | 100.00 |
| 190 | | 1422135 | Online Trading/Service Providers | Per Annum | | | |
| | | | CAT A - Multiple Services | | 8,200.00 | 6,150.00 | 4,100.00 |
| | | | CAT B - Trade/Warehouse | | 5,700.00 | 4,200.00 | 2,850.00 |
| | | | CAT C - Transport | | 4,000.00 | 3,000.00 | 2,000.00 |
| | | | CAT D - Courier | | 2,500.00 | 1,800.00 | 1,250.00 |
| | | | CAT E – Other Service | | 2,000.00 | 1,500.00 | 1,000.00 |
| | | *** | PERSONAL CARE/GROOMING BUSINESSES | | | | |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 191 | | 1422168 | Barbering Shop (floor area & number of points) | Per Annum | | | |
| | | | CAT A - Barbering & Grooming Services | | 1,600.00 | 1,200.00 | 800.00 |
| | | | CAT B - Large Shop (above 5 points) | | 1000.00 | 750.00 | 500.00 |
| | | | CAT C - Medium Shop (3-5 points) | | 650.00 | 480.00 | 325.00 |
| | | | CAT D - Small Shop (1-2 points) | | 300.00 | 225.00 | 150.00 |
| | | | CAT E - Mobile Operators | | 120.00 | 90.00 | 60.00 |
| | | | CAT F- Barbering accessory shop | | 300.00 | 225.00 | 150.00 |
| 192 | | 1422113 | Bridal Homes | Per Annum | | | |
| | | | CAT A - Large Scale | | 4,500.00 | 3,300.00 | 2,250.00 |
| | | | CAT B - Medium Scale | | 3,500.00 | 2,600.00 | 1,750.00 |
| | | | CAT C - Small Scale | | 800 | 600.00 | 400.00 |
| 193 | | 1422021 | Cosmetics Production | Per Annum | | | |
| | | | CAT 'A' | | 6,500.00 | 4,800.00 | 3,250.00 |
| | | | CAT 'B' | | 3,500.00 | 2,600.00 | 1,750.00 |
| 194 | | 1422197 | Cosmetic/Personal Care/Hair Product Sales | Per Annum | | | |
| | | | CAT A - Wholesale and Retail | | 4,500.00 | 3,300.00 | 2,250.00 |
| | | | CAT B - Wholesale Only | | 3,500.00 | 2,600.00 | 1,750.00 |
| | | | CAT C - Retail | | 1,500.00 | 1,100.00 | 750.00 |
| | | | CAT D - Table top | | 270.00 | 200.00 | 135.00 |
| 195 | | 1422222 | Hair & Beauty Service Providers (Braiding/Weaving/Pedicure/Make Up/Nails) | Per Annum | | | |
| | A. | | Multiple Service Providers | | | | |
| | | | CAT A – A very large-scale operation | | 5,500.00 | 4,125.00 | 2,750.00 |
| | | | CAT B – Large Scale | | 3,500.00 | 2,600.00 | 1,750.00 |
| | | | CAT C – Medium Scale | | 2,700.00 | 2,000.00 | 1,350.00 |
| | | | CAT D – Small Scale | | 1,600.00 | 1,200.00 | 800.00 |
| | B. | | Single Service Providers | | | | |
| | | | CAT A – Large Scale | | 1,600.00 | 1,200.00 | 800.00 |
| | | | CAT B – Medium Scale | | 1000.00 | 750.00 | 500.00 |
| | | | CAT C – Small Scale | | 650.00 | 480.00 | 325.00 |
| | | *** | PET RELATED BUSINESSES | | | | |
| 196 | | 1422267 | Animal Health Care (Veterinary Facilities Clinic/Hospital) | Per Annum | | | |
| | | | CAT A - Vet, Lab and Shop | | 2,200.00 | 1,600.00 | 1,100.00 |
| | | | CAT B - Vet and Shop | | 1,600.00 | 1,200.00 | 800.00 |
| | | | CAT C - Vet Only | | 1,200.00 | 900.00 | 600.00 |
| | | | CAT D - Shop Only | | 1000.00 | 750.00 | 500.00 |
| 197 | | 1422199 | Dog Licence | Per Annum | 50.00 | 37.00 | 25.00 |
| 198 | | 1422199 | Dog Breeding & Sales Licence | Per Annum | | | |
| | | | CAT A - Registered Breeders - With Association | | 3,200.00 | 2,400.00 | 1,600.00 |
| | | | CAT B- Registered Breeders - Non-Association Members | | 1,600.00 | 1,200.00 | 800.00 |
| | | | CAT C - Exotic & Local | | 1,200.00 | 900.00 | 600.00 |
| | | | CAT D - Exotic Only | | 1000.00 | 750.00 | 500.00 |
| | | | CAT E - Local Only | | 450.00 | 330.00 | 225.00 |

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|---|---|---|---|---|---|---|---|
| | | *** | PETROLEUM RELATED BUSINESSES | | | | |
| 199 | | 1422240 | Petrochemical Companies (Storage & Supply Outlets) | Per Annum | | | |
| | | | CAT A - Gas Storage Plants | | 200,000.00 | 150,000.00 | 100,000.00 |
| | | | CAT B - Gas Processing Plants | | 100,000.00 | 75,000.00 | 50,000.00 |
| | | | CAT C - Oil Refineries | | 140,000.00 | 105,000.00 | 70,000.00 |
| | | | CAT D - Oil Import/Storage | | | | |
| | | | CAT D - Bulk Oil Storage (Terminal) | | 42,000.00 | 31,500.00 | 21,000.00 |
| | | | CAT E - Bulk Distribution Co. (Transport) Above 20 vehicles | | 42,000.00 | 31,500.00 | 21,000.00 |
| | | | CAT E - Bulk Distribution Co. (Transport) 9-20 Vehicles | | 35,000.00 | 26,000.00 | 17,500.00 |
| | | | CAT E - Bulk Distribution Co. (Transport) Up to 8 Vehicles | | 20,000.00 | 15,000.00 | 10,000.00 |
| | | | Retail Outlets (Service/Filling Stations) | | | | |
| 200 | | 1422015 | Service/Filling Stations | Per Annum | | | |
| | | | CAT A - Multi Purpose - Large (e.g. Fuel, Shopping Centre, Vulcanising, Washing bay ,etc.) | | 20,000.00 | 15,000.00 | 10,000.00 |
| | | | CAT B – Multi Purpose - Medium (e.g. Fuel, Shopping Centre, Vulcanising, Washing Bay) | | 16,500.00 | 12,000.00 | 8,250.00 |
| | | | CAT C - Fuel and Shopping Centres | | 15,000.00 | 11,000.00 | 7,500.00 |
| | | | CAT D - Fuel, and Washing Bay | | 12,000.00 | 9,000.00 | 6,000.00 |
| | | | CAT E - Fuel Only | | 11,500.00 | 8,600.00 | 5,750.00 |
| | | | CAT F - Surface Tank Points | | 1,600.00 | 1,200.00 | 800.00 |
| | | | CAT G - Sale of Lubricants | | 1000.00 | 750.00 | 500.00 |
| | | | CAT H - Sale of Kerosene | | 450.00 | 330.00 | 225.00 |
| | | | CAT I - LPG Retail Points (Large) | | 5,700.00 | 4,200.00 | 2,850.00 |
| | | | CAT J - LPG Retail Points (Medium) | | 2,700.00 | 2,000.00 | 1,350.00 |
| | | | CAT K - LPG Only (Large) | | 3,200.00 | 2,400.00 | 1,600.00 |
| | | | CAT K - LPG Retail Points Only (Small) | | 2,200.00 | 1,600.00 | 1,100.00 |
| | | *** | PLASTIC RELATED BUSINESSES | | | | |
| 201 | | 1422243 | Plastic/ Bottle Dealers - Used | Per Annum | | | |
| | | | CAT A – Large Scale | | 2,200.00 | 1,600.00 | 1,100.00 |
| | | | CAT B – Medium Scale | | 1,200.00 | 900.00 | 600.00 |
| | | | CAT C – Small Scale | | 450.00 | 330.00 | 225.00 |
| 202 | | 1422021 | Plastic Processing and Manufacturing Companies | Per Annum | | | |
| | | | CAT A - Bulk Product Lines (e.g. tanks, pipelines) | | 6,500.00 | 4,800.00 | 3,250.00 |
| | | | CAT B - Light product lines (e.g Plastic chairs) | | 5,700.00 | 4,200.00 | 2,850.00 |
| | | | CAT C - Others (Household wares) | | 4,200.00 | 3,100.00 | 2,100.00 |
| | | | CAT D - Polyethylene | | 1,500.00 | 1,100.00 | 750.00 |
| 203 | | 1422243 | Plastic Product Sales (Including Water tanks) | Per Annum | | | |
| | | | CAT A - Wholesale (Large) | | 1,600.00 | 1,200.00 | 800.00 |
| | | | CAT B - Wholesale (Small) | | 1,200.00 | 900.00 | 600.00 |
| | | | CAT C - Retail (Large) | | 650.00 | 480.00 | 325.00 |

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|---|---|---|---|---|---|---|---|
| | | | CAT D - Retail (Medium) | | 350.00 | 260.00 | 175.00 |
| | | | CAT E - Retail (Small) | | 270.00 | 200.00 | 135.00 |
| | | | CAT F - Polyethylene Sellers (Medium) | | 220.00 | 160.00 | 110.00 |
| | | | CAT G - Polyethylene Sellers (Small) | | 160.00 | 120.00 | 80.00 |
| | | *** | PROFESSIONALS & FIRMS | | | | |
| 204 | | 1422025 | Professional Firms/Individuals | Per Annum | | | |
| | A. | | (Architectural, Auditing, Accounting, Engineering, Legal Firms etc.) | | | | |
| | | | CAT A - International | | 10,000.00 | 7,500.00 | 5,000.00 |
| | | | CAT B - National | | 6,500.00 | 4,800.00 | 3,250.00 |
| | | | CAT C - Regional | | 5,700.00 | 4,200.00 | 2,850.00 |
| | | | CAT D - Local | | 4,500.00 | 3,300.00 | 2,250.00 |
| | | | CAT E - Partnership | | 3,500.00 | 2,600.00 | 1,750.00 |
| | | | CAT F - Solo | | 2,200.00 | 1,600.00 | 1,100.00 |
| | B. | | Draughtsmanship Business | | | | |
| | | | CAT A – Large Scale | | 1,000.00 | 750.00 | 500.00 |
| | | | CAT B – Medium Scale | | 550.00 | 400.00 | 275.00 |
| | | | CAT C – Small Scale | | 320.00 | 240.00 | 160.00 |
| 205 | | 1422164 | Auctioning Firms / Agencies / Auctioneers | Per Annum | | | |
| | | | CAT A – Large Scale | | 4,100.00 | 3,000.00 | 2,050.00 |
| | | | CAT B – Mid-large Scale | | 3,500.00 | 2,600.00 | 1,750.00 |
| | | | CAT C – Medium Scale | | 2,200.00 | 1,600.00 | 1,100.00 |
| | | | CAT D – Small Scale | | 1000.00 | 750.00 | 500.00 |
| 206 | | 1422124 | Job Placement Agencies | Per Annum | | | |
| | | | CAT A – Large Scale | | 5,700.00 | 4,200.00 | 2,850.00 |
| | | | CAT B – Medium Scale | | 2,200.00 | 1,600.00 | 1,100.00 |
| | | | CAT C – Small Scale | | 1000.00 | 750.00 | 500.00 |
| 207 | | | Licenced Chainsaw Operators | Per Annum | 300.00 | 225.00 | 150.00 |
| | | | PROPERTY MANAGEMENT BUSINESSES | | | | |
| 208 | | 1422126 | Markets & Other Facilities' Management Companies | Per Annum | | | |
| | | | CAT A - International | | 46,000.00 | 34,500.00 | 23,000.00 |
| | | | CAT B - National | | 24,000.00 | 18,000.00 | 12,000.00 |
| | | | CAT C - Regional | | 29,500.00 | 22,000.00 | 14,750.00 |
| | | | CAT D - Local | | 11,000.00 | 8,200.00 | 5,500.00 |
| | | | CAT E – Small scale | | 5,000.00 | 3,750.00 | 2,500.00 |
| 209 | | 1422248 | Real Estate Operators | Per Annum | | | |
| | i. | | Agents | | | | |
| | | | CAT A - Large Scale | | 10,000.00 | 7,500.00 | 5,000.00 |
| | | | CAT B - Medium Scale | | 5,700.00 | 4,200.00 | 2,850.00 |
| | | | CAT C - Small Scale | | 2,800.00 | 2,100.00 | 1,400.00 |
| | ii. | | Developers | | | | |
| | | | CAT A - Large Scale | | 44,000.00 | 33,000.00 | 22,000.00 |
| | | | CAT B - Medium Scale | | 36,000.00 | 27,000.00 | 18,000.00 |
| | | | CAT C - Small Scale | | 30,000.00 | 22,500.00 | 15,000.00 |

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| | iii. | | Property Managers | | | | |
| | | | CAT A - Large Scale (International) | | 16,500.00 | 12,000.00 | 8,250.00 |
| | | | CAT B - Medium Scale (National) | | 5,800.00 | 4,300.00 | 2,900.00 |
| | | | CAT C - Small Scale (Local) | | 1,500.00 | 1,100.00 | 750.00 |
| | | *** | PUBLICATION & MEDIA BUSINESSES | | | | |
| 210 | | 1422229 | Media Houses | Per Annum | | | |
| | A. | 1422229 | Electronic Media (Radio) Operators | | | | |
| | | | CAT A - National & Inter-Regional | | 10,000.00 | 7,500.00 | 5,000.00 |
| | | | CAT B - Regional | | 8,200.00 | 6,150.00 | 4,100.00 |
| | | | CAT C - District | | 5,700.00 | 4,200.00 | 2,850.00 |
| | | | CAT D - Community | | 2,300.00 | 1,700.00 | 1,150.00 |
| | | | CAT E - Recordlng Studlos (Large) | | 2,300.00 | 1,700.00 | 1,150.00 |
| | | | CAT F - Recording Studios (Medium) | | 1,300.00 | 970.00 | 650.00 |
| | | | CAT G - Recording Studios (Small) | | 220.00 | 165.00 | 110.00 |
| | | | CAT H - Information Centres (Urban) | | 650.00 | 480.00 | 325.00 |
| | | | CAT I - Information Centres (Rural) | | 450.00 | 330.00 | 225.00 |
| | | | CAT J - Stand Alone Radio/TV Satellite | | 5,700.00 | 4,200.00 | 2,850.00 |
| | B. | 1422229 | Electronic Media (Television) Operators | | | | |
| | | | CAT A - A very large-scale operation | | 20,000.00 | 15,000.00 | 10,000.00 |
| | | | CAT B - Large Scale | | 16,000.00 | 12,000.00 | 8,000.00 |
| | | | CAT C - Medium Scale | | 11,000.00 | 8,250.00 | 5,500.00 |
| | | | CAT D - Small Scale | | 5,800.00 | 4,300.00 | 2,900.00 |
| 211 | | 1422229 | Printing Houses | Per Annum | | | |
| | | | CAT A - Large Scale | | 11,000.00 | 8,250.00 | 5,500.00 |
| | | | CAT B - Medium Scale | | 10,000.00 | 7,500.00 | 5,000.00 |
| | | | CAT C - Small Scale | | 4,500.00 | 3,375.00 | 2,250.00 |
| | | | CAT D - Binders | | 2,300.00 | 1,725.00 | 1,150.00 |
| | | | CAT E - Others | | 1000.00 | 750.00 | 500.00 |
| | | | CAT F - Newspaper/Periodicals Vendors | | 220.00 | 160.00 | 110.00 |
| 212 | | 1422138 | Publishing Houses | Per Annum | | | |
| | | | CAT A - Publishing Cum Wholesale | | 10,000.00 | 7,500.00 | 5,000.00 |
| | | | CAT B - Publishing and Retail Outlets | | 8,200.00 | 6,150.00 | 4,100.00 |
| | | | CAT C - Publishing Only (Medium) | | 4,500.00 | 3,300.00 | 2,250.00 |
| | | | CAT D - Publishing Only (Small) | | 1,500.00 | 1,125.00 | 750.00 |
| | | *** | RECYCLING BUSINESSES | | | | |
| 213 | | 1422249 | Recycling Plants/Companies | Per Annum | | | |
| | | | CAT A – A very large-scale operation | | 10,000.00 | 7,500.00 | 5,000.00 |
| | | | CAT B – Large Scale | | 6,500.00 | 4,800.00 | 3,250.00 |
| | | | CAT C – Medium Scale | | 5,700.00 | 4,275.00 | 2,850.00 |
| | | | CAT D – Small Scale | | 4,300.00 | 3,225.00 | 2,150.00 |
| 214 | | | Recycling Collection Points (Plastics/Metals) | Per Annum | | | |
| | | | CAT A - Large | | 2,000.00 | 1,500.00 | 1,000.00 |
| | | | CAT B - Medium | | 1,300.00 | 970.00 | 650.00 |
| | | | CAT C - Small | | 320.00 | 240.00 | 160.00 |

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|---|---|---|---|---|---|---|---|
| 215 | | 1422141 | Scrap Metal Dealers | Per Annum | | | |
| | | | CAT A - Exporter (Large Scale) | | 6,500.00 | 4,875.00 | 3,250.00 |
| | | | CAT B - Exporters (Medium Scale) | | 5,000.00 | 3,750.00 | 2,500.00 |
| | | | CAT C - Depot (Medium Scale) | | 2,500.00 | 1,875.00 | 1,250.00 |
| | | | CAT D - Depot (Small Scale) | | 1,600.00 | 1,200.00 | 800.00 |
| | | | CAT D - Collection Points (Medium) | | 1000.00 | 750.00 | 500.00 |
| | | | CAT D - Collection Points (Small) | | 400.00 | 300.00 | 200.00 |
| | | *** | SAFETY GOODS BUSINESSES | | | | |
| 216 | | 1422251 | Safety Goods/Accessories | Per Annum | | | |
| | A. | 1422251 | Protective Wears (e.g. PPEs) | | | | |
| | | | CAT A - Health & Workplace (Large) | | 4,000.00 | 3,000.00 | 2,000.00 |
| | | | CAT B - Health & Workplace (Medium) | | 2,800.00 | 2,100.00 | 1,400.00 |
| | | | CAT C - Health & Workplace (Small) | | 1,600.00 | 1,200.00 | 800.00 |
| | | | CAT D - Health Items only | | 2,300.00 | 1,725.00 | 1,150.00 |
| | | | CAT E - Workplace Items only (Medium) | | 1,200.00 | 900.00 | 600.00 |
| | | | CAT F - Workplace Items only (Small) | | 650.00 | 480.00 | 325.00 |
| | | | CAT G - Producers only | | 450.00 | 330.00 | 225.00 |
| | B. | 1422251 | Fire Extinguisher Dealers | | | | |
| | | | CAT 'A' | | 1,200.00 | 900.00 | 600.00 |
| | | | CAT 'B' | | 550.00 | 410.00 | 275.00 |
| 217 | | 1422210 | Satellite TV/Dish Installation Dealers | Per Annum | | | |
| | | | CAT A - Large Scale | | 2,300.00 | 1,725.00 | 1,150.00 |
| | | | CAT B - Medium Scale | | 1,500.00 | 1,125.00 | 750.00 |
| | | | CAT C - Small Scale | | 650.00 | 480.00 | 325.00 |
| | | *** | SANITARY FACILITIES BUSINESSES | | | | |
| 218 | | | Private Sanitary Amenities' | Per Annum | | | |
| | A. | 1422169 | Bath House Operators | | | | |
| | | | CAT A - Above 12 Showers (including toilet facility) | | 800.00 | 600.00 | 400.00 |
| | | | CAT B - 9 -12 showers (including toilet facility) | | 650.00 | 480.00 | 325.00 |
| | | | CAT C - Up to 8 showers (including toilet facility) | | 550.00 | 410.00 | 275.00 |
| | | | CAT D - 13 showers and above | | 550.00 | 410.00 | 275.00 |
| | | | CAT E - 9-12 Showers | | 450.00 | 330.00 | 225.00 |
| | | | CAT F - 8 Showers and below | | 350.00 | 260.00 | 175.00 |
| | B. | 1422169 | Toilet Operators | | | | |
| | | | CAT A - Above 24 Seater | | 1,500.00 | 1,125.00 | 750.00 |
| | | | CAT B - Up to 24 Seater | | 1000.00 | 750.00 | 500.00 |
| | | | CAT C - 9-16 Seater | | 450.00 | 330.00 | 225.00 |
| | | | CAT D - Up to 8 Seater | | 350.00 | 260.00 | 175.00 |
| | C. | 1422169 | Urinal Operators | | | | |
| | | | CAT A - Large Scale | | 450.00 | 330.00 | 225.00 |
| | | | CAT B - Medium Scale | | 300.00 | 225.00 | 150.00 |
| | | | CAT C - Small Scale | | 220.00 | 160.00 | 110.00 |
| | | | SECURITY RELATED BUSINESSES | | | | |

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|---|---|---|---|---|---|---|---|
| 219 | | 1422028 | Security Service Companies | Per Annum | | | |
| | | | CAT 'A' | | 12,300.00 | 9,225.00 | 6,150.00 |
| | | | CAT 'B' | | 1,000.00 | 750.00 | 500.00 |
| | | | CAT 'C' | | 5,700.00 | 4,275.00 | 2,850.00 |
| | | | CAT 'D' | | 3,800.00 | 2,850.00 | 1,900.00 |
| | | | CAT 'E' | | 3,800.00 | 2,850.00 | 1,900.00 |
| 220 | | 1422206 | Security Fencing Companies | Per Annum | | | |
| | | | CAT A - Large Scale | | 1,700.00 | 1,275.00 | 850.00 |
| | | | CAT B - Medium Scale | | 1,300.00 | 970.00 | 650.00 |
| | | | CAT C - Small Scale | | 800.00 | 600.00 | 400.00 |
| 221 | | 1422256 | Software Development/ Software Support Companies | Per Annum | | | |
| | | | CAT A - International Companies | | 35,000.00 | 26,250.00 | 17,500.00 |
| | | | CAT B - National Large | | 23,000.00 | 17,250.00 | 11,500.00 |
| | | | CAT C - National Medium | | 15,000.00 | 11,250.00 | 7,500.00 |
| | | | CAT D - National Small | | 5,800.00 | 4,350.00 | 2,900.00 |
| | | | CAT E - Individual Developers | | 2,300.00 | 1,725.00 | 1,150.00 |
| | | *** | SHIPPING RELATED BUSINESSES | | | | |
| 222 | | 1422186 | Chandlery (shipping supplies) Services | Per Annum | | | |
| | | | CAT A - International Companies | | 15,000.00 | 11,250.00 | 7,500.00 |
| | | | CAT B - National Large | | 10,000.00 | 7,500.00 | 5,000.00 |
| | | | CAT C - National Medium | | 2,800.00 | 2,100.00 | 1,400.00 |
| | | | CAT D - National Small | | 1,500.00 | 1,125.00 | 750.00 |
| | | | CAT E - Individual Operators | | 800.00 | 600.00 | 400.00 |
| 223 | | 1422121 | Freight Forwarding Operators/Clearing Agents | Per Annum | | | |
| | | | CAT A - Integrated Logistics Providers (Medium | | 110,000.00 | 82,500.00 | 55,000.00 |
| | | | CAT B - Integrated Logistics Providers (Small) | | 65,000.00 | 48,750.00 | 32,500.00 |
| | | | CAT C - Custom House Brokers (Medium) | | 42,000.00 | 31,500.00 | 21,000.00 |
| | | | CAT D - Custom House Brokers (Small) | | 27,000.00 | 20,250.00 | 13,500.00 |
| | | | CAT E - Specialised Project Cargo Handlers | | 22,000.00 | 16,500.00 | 11,000.00 |
| | | | CAT F - Non-Vessel Operating Common Carriers (NVOCCs) - Medium | | 15,000.00 | 11,250.00 | 7,500.00 |
| | | | CAT G - Non-Vessel Operating Common Carriers (NVOCCs) - Small | | 11,000.00 | 8,250.00 | 5,500.00 |
| | | | CAT H - Custom House Agents (Large) | | 7500 | 5,625.00 | 3,750.00 |
| | | | CAT I - Custom House Agents (Medium) | | 4000 | 3,000.00 | 2,000.00 |
| | | | CAT J - Custom House Agents (Small) | | 1800 | 1,350.00 | 900.00 |
| 224 | | 1422144 | Harbours | Per Annum | | | |
| | | | CAT A - Merchandise Harbours | | 328,000.00 | 246,000.00 | 164,000.00 |
| | | | CAT B - Fishing Harbours | | 35,000.00 | 26,250.00 | 17,500.00 |
| 225 | | 1422145 | Haulage/Stevedoring/ Cargo Handlers | Per Annum | | | |
| | | | CAT 'A' | | 18,000.00 | 13,500.00 | 9,000.00 |
| | | | CAT 'B' | | 11,000.00 | 8,250.00 | 5,500.00 |
| | | | CAT 'C' | | 9,000.00 | 6,750.00 | 4,500.00 |
| | | | CAT 'D' | | 7,000.00 | 5,250.00 | 3,500.00 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | | | CAT 'E' | | 3,500.00 | 2,600.00 | 1,750.00 |
| | | | CAT 'F' | | 2,500.00 | 1,800.00 | 1,250.00 |
| | | | CAT 'G' | | 1,600.00 | 1,200.00 | 800.00 |
| 226 | | | Shipping Companies/Port services | Per Annum | | | |
| | | | CAT 'A' | | 278,000.00 | 208,500.00 | 139,000.00 |
| | | | CAT 'B' | | 200,000.00 | 150,000.00 | 100,000.00 |
| | | | CAT 'C' | | 150,000.00 | 112,500.00 | 75,000.00 |
| | | | CAT 'D' | | 100,000.00 | 75,000.00 | 50,000.00 |
| | | | CAT 'E' | | 78,000.00 | 58,500.00 | 39,000.00 |
| | | | CAT 'F' | | 50,000.00 | 37,500.00 | 25,000.00 |
| | | | CAT 'G' | | 42,000.00 | 31,500.00 | 21,000.00 |
| | | | CAT 'H' | | 35,000.00 | 26,000.00 | 17,500.00 |
| | | | CAT 'I' | | 25,000.00 | 18,750.00 | 12,500.00 |
| 227 | | 1422253 | Ship Maintenance/Repair Companies | Per Annum | | | |
| | | | CAT A - International Companies | | 25,000.00 | 18,750.00 | 12,500.00 |
| | | | CAT B - National Large | | 20,000.00 | 15,000.00 | 10,000.00 |
| | | | CAT C - National Medium | | 15,000.00 | 11,250.00 | 7,500.00 |
| | | | CAT D - National Small | | 10,000.00 | 7,500.00 | 5,000.00 |
| | | | CAT E - National Very Small | | 6,000.00 | 4,500.00 | 3,000.00 |
| | | *** | TELECOM RELATED BUSINESSES | | | | |
| 228 | | 1422159 | Communication Mast Operating Licence | Per Annum /per mast | | | |
| | | | CAT A - 1-10 Masts | | 3,500.00 | 2,600.00 | 1,750.00 |
| | | | CAT B - 11-20 Masts | | 3,000.00 | 2,250.00 | 1,500.00 |
| | | | CAT C - 21-30 Masts | | 2,500.00 | 1,875.00 | 1,250.00 |
| | | | CAT D - 31-40 Masts | | 1,600.00 | 1,800.00 | 800.00 |
| | | | CAT E - Above 40 Masts | | 1,200.00 | 900.00 | 600.00 |
| 229 | | 1422128 | Telecommunication Companies | Per Annum | | | |
| | A. | 1422128 | Internet (Data) Services Providers | | | | |
| | | | CAT 'A' | | 15,000.00 | 11,250.00 | 7,500.00 |
| | | | CAT 'B' | | 6,500.00 | 4,800.00 | 3,250.00 |
| | | | CAT 'C' | | 2,800.00 | 2,100.00 | 1,400.00 |
| | | | CAT 'D' | | 1,700.00 | 1,200.00 | 850.00 |
| | B. | 1422128 | Phone and Internet Services Providers | | | | |
| | | | CAT A - Head Office | | 60,000.00 | 45,000.00 | 30,000.00 |
| | | | CAT B - Regional/Municipal/District Offices | | 57,000.00 | 42,750.00 | 28,500.00 |
| | | | CAT C - Service Centres (Retail Shops) | | 43,000.00 | 32,250.00 | 21,500.00 |
| | | | CAT D - Outsourced Service Centres (Retail Shops) | | 28,000.00 | 21,000.00 | 14,000.00 |
| | | | CAT E - Warehouses | | 35,000.00 | 26,000.00 | 17,500.00 |
| | C. | 1422128 | Tower Infrastructure & Other Service Providers | | 28,000.00 | 21,000.00 | 14,000.00 |
| | | *** | TENT & EVENT HIRING RELATED BUSINESSES | | | | |
| 230 | | 1422021 | Canopy Producers | Per Annum | | | |
| | | | CAT A - Tarpaulin Fabric Sewing and metal Fabricators | | 800.00 | 600.00 | 400.00 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | | | CAT B - Metal Fabricators | | 500.00 | 375.00 | 250.00 |
| | | | CAT C - Fabric Sewing | | 170.00 | 127.00 | 85.00 |
| 231 | | 1422185 | Ceremonial Hiring Services | Per Annum | | | |
| | | | CAT A - Multi Services (Large) | | 16,500.00 | 12,300.00 | 8,250.00 |
| | | | CAT B - Multi Services (Medium) | | 8,200.00 | 6,150.00 | 4,100.00 |
| | | | CAT C - Multi Services (Small) | | 5,000.00 | 3,750.00 | 2,500.00 |
| | | | CAT D - Canopies, Chairs, Tables, cutlery, Glasses, Plates, Serving Trays (Medium) | | 2,800.00 | 2,100.00 | 1,400.00 |
| | | | CAT E - Canopies, Chairs, Tables, cutlery, Glasses, Plates, Serving Trays (Small) | | 2,000.00 | 1,500.00 | 1,000.00 |
| | | | CAT F - Canopies, Chairs, Tables | | 1,500.00 | 1,125.00 | 750.00 |
| | | | CAT G - Single Item of above | | 300.00 | 225.00 | 150.00 |
| | | | CAT H - Spinners (Medium) | | 580.00 | 430.00 | 290.00 |
| | | | CAT I - Spinners (Small) | | 300.00 | 225.00 | 150.00 |
| | | | CAT J - Live Band | | 1,200.00 | 900.00 | 600.00 |
| | | | CAT K - Musical/Dance Groups (Medium) | | 800.00 | 600.00 | 400.00 |
| | | | CAT L - Musical/Dance Groups (Small) | | 320.00 | 240.00 | 160.00 |
| | | | TOURISM RELADTED BUSINESSSS | | | | |
| 232 | | 1422283 | Tourism Licenced Facilities | Per Annum | | | |
| | A. | 1422283 | Accommodation Facilities | | | | |
| | i. | | Hotels/ Beach Resorts/ Motels/ Apartments | | | | |
| | | | CAT A - Five Star | | 23,000.00 | 17,250.00 | 11,500.00 |
| | | | CAT B - Four Star | | 21,000.00 | 15,750.00 | 10,500.00 |
| | | | CAT C - Three Star | | 6,500.00 | 4,800.00 | 3,250.00 |
| | | | CAT D - Two Star | | 2,300.00 | 1,725.00 | 1,150.00 |
| | | | CAT E - One Star | | 2,000.00 | 1,500.00 | 1,000.00 |
| | ii. | | Guest Houses (4-9 Rooms) | | | | |
| | | | CAT A - 4-9 Rooms | | 1,600.00 | 1,200.00 | 800.00 |
| | | | CAT B - Luxury Guest House | | 2,000.00 | 1,500.00 | 1,000.00 |
| | iii. | | Budget Hotels | | | | |
| | | | CAT A - 21Rooms & above | | 2,500.00 | 1,800.00 | 1,250.00 |
| | | | CAT B - 11 to 20 Rooms | | 1,600.00 | 1,200.00 | 800.00 |
| | | | CAT C - 4-10 Rooms | | 1,200.00 | 900.00 | 600.00 |
| | iv. | | Short-Term Rentals (Air B&B Apartments) | | | | |
| | | | CAT A – Large Scale | | 12,000.00 | 9,000.00 | 6,000.00 |
| | | | CAT B – Medium Scale | | 8,200.00 | 6,150.00 | 4,100.00 |
| | | | CAT C – Small scale | | 5,800.00 | 4,350.00 | 2,900.00 |
| | v. | | Hostels (Private): | | | | |
| | | | CAT A - Executive | | 4,500.00 | 3,300.00 | 2,250.00 |
| | | | CAT B - Standard | | 3,500.00 | 2,600.00 | 1,750.00 |
| | | | CAT C - Basic | | 2,800.00 | 2,100.00 | 1,400.00 |
| | B. | 1422283 | Beach Recreational Facilities | | | | |
| | | | CAT 'A' | | 2,800.00 | 2,100.00 | 1,400.00 |
| | | | CAT 'B' | | 1,200.00 | 900.00 | 600.00 |
| | C. | 1422283 | Body Building Gyms | | | | |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | | | CAT A - Large Scale (Club Setting) | | 3,300.00 | 2,400.00 | 1,650.00 |
| | | | CAT B - Medium Scale | | 1,700.00 | 1,200.00 | 850.00 |
| | | | CAT C - Small Scale | | 800.00 | 600.00 | 400.00 |
| | D. | 1422283 | Food & Beverage (Eating/Catering Houses) | | | | |
| | i. | | Formal Catering Services | | | | |
| | - | | Restaurants | | | | |
| | | | CAT A - Grade 1 | | 6,000.00 | 4,500.00 | 3,000.00 |
| | | | CAT B - Grade 2 | | 2,600.00 | 1,950.00 | 1,300.00 |
| | | | CAT C - Grade 3 | | | | |
| | - | | Fast Food | | | | |
| | | | CAT A - Grade 1 | | 4,400.00 | 3,300.00 | 2,200.00 |
| | | | CAT B - Grade 2 | | 2,600.00 | 1,950.00 | 1,300.00 |
| | | | CAT C - Grade 3 | | 1,300.00 | 970.00 | 650.00 |
| | - | | Coffee Shop | | | | |
| | | | CAT A - Grade 1 | | 2,000.00 | 1,500.00 | 1,000.00 |
| | | | CAT B - Grade 2 | | 1,500.00 | 1,125.00 | 750.00 |
| | | | CAT C - Grade 3 | | 650.00 | 480.00 | 325.00 |
| | - | | Salad Bars | | | | |
| | | | CAT A - Grade 1 | | 1,300.00 | 970.00 | 650.00 |
| | | | CAT B - Grade 2 | | 800.00 | 600.00 | 400.00 |
| | | | CAT C - Grade 3 | | 450.00 | 330.00 | 225.00 |
| | - | | Highway Rest Stops | | | | |
| | | | CAT A - Grade 1 | | 4,500.00 | 330.00 | 2,250.00 |
| | | | CAT B - Grade 2 | | 4,500.00 | 3,375.00 | 2,250.00 |
| | | | CAT C - Grade 3 | | 2,600.00 | 1,950.00 | 1,300.00 |
| | ii. | | Informal Catering Services | | | | |
| | - | | Traditional Catering Establishments (chop bars/eating houses) | | | | |
| | | | CAT A - Grade 1 | | 3,300.00 | 2,400.00 | 1,650.00 |
| | | | CAT B - Grade 2 | | 2,000.00 | 1,500.00 | 1,000.00 |
| | | | CAT C - Grade 3 | | 1,200.00 | 900.00 | 600.00 |
| | - | | Drinking Bars | | | | |
| | | | CAT A - Grade 1 | | 4,000.00 | 3,000.00 | 2,000.00 |
| | | | CAT B - Grade 2 | | 2,300.00 | 1,700.00 | 1,150.00 |
| | | | CAT C - Grade 3 | | 1,700.00 | 1,200.00 | 850.00 |
| | - | | Snack Bars | | | | |
| | | | CAT A - Grade 1 | | 2,000.00 | 1,500.00 | 1,000.00 |
| | | | CAT B - Grade 2 | | 650.00 | 480.00 | 325.00 |
| | - | | Outdoor Catering Establishments | | | | |
| | | | CAT A - Grade 1 | | 800.00 | 600.00 | 400.00 |
| | | | CAT B - Grade 2 | | 280.00 | 210.00 | 140.00 |
| | - | | Local Fast Food Vendors | | | | |
| | | | CAT A - Grade 1 | | 650.00 | 480.00 | 325.00 |
| | | | CAT B - Grade 2 | | 400.00 | 300.00 | 200.00 |
| | E. | 1422283 | Multi-Purpose Facilities | | | | |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | i. | | Conference Centre | | | | |
| | | | CAT A - Grade 1 | | 2,500.00 | 1,800.00 | 1,250.00 |
| | | | CAT B - Grade 2 | | 1,600.00 | 1,200.00 | 800.00 |
| | | | CAT C -Grade 3 | | 800.00 | 600.00 | 400.00 |
| | ii. | | Event Centre | | | | |
| | | | CAT A - Grade 1 | | 4,500.00 | 3,300.00 | 2,250.00 |
| | | | CAT B - Grade 2 | | 3,300.00 | 2,400.00 | 1,650.00 |
| | | | CAT C - Grade 3 | | 2,500.00 | 1,800.00 | 1,250.00 |
| | iii. | | Convention/Exhibition Centre | | | | |
| | | | CAT A - Grade 1 | | 2,500.00 | 1,800.00 | 1,250.00 |
| | | | CAT B - Grade 2 | | 1,600.00 | 1,200.00 | 800.00 |
| | | | CAT C - Grade 3 | | 800.00 | 600.00 | 400.00 |
| | iv. | | Banquet Facilities | | | | |
| | | | CAT A - Grade 1 | | 2,500.00 | 1,800.00 | 1,250.00 |
| | | | CAT B - Grade 2 | | 1,700.00 | 1,200.00 | 850.00 |
| | | | CAT C - Grade 3 | | 800.00 | 600.00 | 400.00 |
| | F. | 1422283 | Nightclubs and Theatres | | | | |
| | i. | | Nightclub | | | | |
| | | | CAT A - Grade 1 | | 6,500.00 | 4,800.00 | 3,250.00 |
| | | | CAT B - Grade 2 | | 5,200.00 | 3,900.00 | 2,600.00 |
| | | | CAT C - Grade 3 | | 2,300.00 | 1,700.00 | 1,150.00 |
| | ii. | | Pub | | | | |
| | | | CAT A - Grade 1 | | 2,800.00 | 2,100.00 | 1,400.00 |
| | | | CAT B - Grade 2 | | 2,200.00 | 1,650.00 | 1,100.00 |
| | iii. | | Movie House | | | | |
| | | | CAT A - Grade 1 | | 4,000.00 | 3,000.00 | 2,000.00 |
| | | | CAT B - Grade 2 | | 2,300.00 | 1,700.00 | 1,150.00 |
| | iv. | | Theatre | | | | |
| | | | CAT A - Grade 1 | | 16,500.00 | 12,300.00 | 8,250.00 |
| | | | CAT B - Grade 2 | | 8,200.00 | 6,150.00 | 4,100.00 |
| | v. | | Spa | | | | |
| | | | CAT A - Spa with more than 3 add-on services | | 5,700.00 | 4,275.00 | 2,850.00 |
| | | | CAT B - Spa with 2 -3 add-on services | | 4,500.00 | 3,300.00 | 2,250.00 |
| | | | CAT C - Spa Only | | 1,500.00 | 1,125.00 | 750.00 |
| | H. | 1422283 | Travel Trade Enterprises | | | | |
| | i. | | Travel and Tour Operators | | | | |
| | | | CAT A - With I.A.T.A. Licence | | 1,600.00 | 1,200.00 | 800.00 |
| | | | CAT B - Without I.A.T.A. Licence | | 1,500.00 | 1,125.00 | 750.00 |
| | | | CAT C - Tour Operators | | 1,200.00 | 900.00 | 600.00 |
| | ii. | | Car Hiring/Rental Services | | | | |
| | | | CAT A - Large Scale | | 2,800.00 | 2,100.00 | 1,400.00 |
| | | | CAT B - Medium Scale | | 2,000.00 | 1,500.00 | 1,000.00 |
| | | | CAT C - Small Scale | | 1000.00 | 750.00 | 500.00 |
| | I. | 1422283 | Site Attractions | | | | |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | | | CAT A - Man-made purposefully built for tourists (H) | | 23,000.00 | 17,250.00 | 11,500.00 |
| | | | CAT B - Man-made not purposefully built for tourists (P) | | 13,000.00 | 9,750.00 | 6,500.00 |
| | | | CAT C - Natural Sites (N) | | 5,000.00 | 3,750.00 | 2,500.00 |
| 233 | | 1422265 | Utility Vendors | Per Annum | | | |
| | | | CAT A – Large scale | | 800.00 | 600.00 | 400.00 |
| | | | CAT B – Medium scale | | 570.00 | 420.00 | 285.00 |
| | | | CAT C – Small scale | | 220.00 | 160.00 | 110.00 |
| | | *** | VEHICLE & TRANSPORT BUSINESSES | | | | |
| 234 | | | Private Car Park Operators | Per Annum | | | |
| | | | CAT A - 151-200 Capacity | | 6,000.00 | 4,500.00 | 3,000.00 |
| | | | CAT B - 101-150 Capacity | | 4,500.00 | 3,300.00 | 2,250.00 |
| | | | CAT C - Capacity of 71-100 Capacity | | 3,500.00 | 2,600.00 | 1,750.00 |
| | | | CAT D - 51-70 Capacity | | 2,500.00 | 1,800.00 | 1,250.00 |
| | | | CAT-E - 21-50 Capacity | | 1,500.00 | 1,125.00 | 750.00 |
| | | | CAT F - 1-20 Capacity | | 1,000.00 | 750.00 | 500.00 |
| 235 | | | Ferry Operators | Per Annum | | | |
| | | | CAT A - Large Scale | | 50,000.00 | 37,500.00 | 25,000.00 |
| | | | CAT B - Medium Scale | | 35,000.00 | 26,250.00 | 17,500.00 |
| | | | CAT C - Small Scale | | 20,000.00 | 15,000.00 | 10,000.00 |
| 236 | | 1422129 | Road Operators | Per Annum | | | |
| | | | CAT A - With own Terminal (Large) | | 23,000.00 | 17,250.00 | 11,500.00 |
| | | | CAT B - With own Terminal (Medium) | | 16,500.00 | 12,300.00 | 8,250.00 |
| | | | CAT C - With own Terminal (Small) | | 13,000.00 | 9,750.00 | 6,500.00 |
| | | | CAT D - Operating from Publicly Owned Terminal (Large) | | 20,000.00 | 15,000.00 | 10,000.00 |
| | | | CAT E - Operating from Publicly Owned Terminal (Medium) | | 13,000.00 | 9,750.00 | 6,500.00 |
| | | | CAT F - Operating from Publicly Owned Terminal (Small) | | 6,500.00 | 4,800.00 | 3,250.00 |
| 237 | | | Rail Operators | Per Annum | | | |
| | | | CAT 'A' | | 11,500.00 | 8,600.00 | 5,750.00 |
| | | | CAT 'B' | | 3,000.00 | 2,250.00 | 1,500.00 |
| 2368 | | 1422129 | Towing Companies | | | | |
| | | | CAT 'A' - Heavy/Light duty trucks (Large) | | 14,500.00 | 10,800.00 | 7,250.00 |
| | | | CAT 'B' - Heavy/Light duty trucks (Medium) | | 11,000.00 | 8,250.00 | 5,500.00 |
| | | | CAT 'C' - Light Trucks/Small Motor Vehicles (Large) | | 7,200.00 | 5,400.00 | 3,600.00 |
| | | | CAT 'D' - Light Trucks/Small Motor Vehicles (Medium) | | 1,800.00 | 1,350.00 | 900.00 |
| 239 | | 1422130 | Transport Charges - (Commercial Vehicles & Parks) | Per Annum | | | |
| | A. | | Transport Unions (Lorry Park Operations) | | | | |
| | | | CAT A – A very large-scale operation | | 5,800.00 | 4,300.00 | 2,900.00 |
| | | | CAT B – Large scale | | 4,000.00 | 3,000.00 | 2,000.00 |
| | | | CAT C – Medium scale | | 3,000.00 | 2,250.00 | 1,500.00 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | | | CAT D – Small Scale | | 1,700.00 | 1,200.00 | 850.00 |
| | B. | | Route Operating Permit | | | | |
| | | | Type A Permit (Transport Entities) | | 800.00 | 600.00 | 400.00 |
| | | | Main Route Permit | | 800.00 | 600.00 | 400.00 |
| | | | CAT A | | 1,300.00 | 970.00 | 650.00 |
| | | | CAT B | | 800.00 | 600.00 | 400.00 |
| | | | CAT C | | 500.00 | 370.00 | 250.00 |
| | | | Additional Route/Route Extension Permit | | 500.00 | 370.00 | 250.00 |
| | | *** | WAREHOUSE BUSINESSES | Per Annum | | | |
| 240 | | 1402268 | Customs Bonded Warehouse/Container Depot | | | | |
| | | | CAT 'A' | | 22,000.00 | 16,500.00 | 11,000.00 |
| | | | CAT 'B' | | 19,000.00 | 14,250.00 | 9,500.00 |
| | | | CAT 'C' | | 14,000.00 | 10,500.00 | 7,000.00 |
| | | | CAT 'D' | | 11,000.00 | 8,250.00 | 5,500.00 |
| | | | CAT 'E' | | 6,500.00 | 4,800.00 | 3,250.00 |
| | | | CAT 'F' | | 4,500.00 | 3,300.00 | 2,250.00 |
| 241 | | 1402268 | Un-bonded Warehouse | Per Annum | | | |
| | | | CAT A - 100m x 70m | | 28,000.00 | 21,000.00 | 14,000.00 |
| | | | CAT B - 80m x 50m | | 15,000.00 | 11,250.00 | 7,500.00 |
| | | | CAT C - 60m x 30m | | 6,000.00 | 4,500.00 | 3,000.00 |
| | | | CAT D - 20m x 10m | | 4,000.00 | 3,000.00 | 2,000.00 |
| | | | CAT E - Below CAT D Dimension | | 1,700.00 | 1,200.00 | 850.00 |
| | | *** | WASTE MANGEMENT RELATED BUSINESSES | | | | |
| 242 | | 1422132 | Waste Treatment Plants | Per Annum | | | |
| | | | CAT A - E-Waste | | 49,000.00 | 36,750.00 | 24,500.00 |
| | | | CAT B - Sewage | | 32,000.00 | 24,000.00 | 16,000.00 |
| | | | CAT C - Others | | 3,200.00 | 2,400.00 | 1,600.00 |
| 243 | | 1422288 | Dislodging Companies | Per Annum | | | |
| | | | CAT 'A' | | 1,700.00 | 1,200.00 | 850.00 |
| | | | CAT 'B' | | 1,200.00 | 900.00 | 600.00 |
| 244 | | 1422288 | Mine Waste Companies | Per Annum | | | |
| | | | CAT 'A' | | 65,000.00 | 48,750.00 | 32,500.00 |
| | | | CAT 'B' | | 49,000.00 | 36,750.00 | 24,500.00 |
| 245 | | 1422288 | Refuse Collection Companies | Per Annum | | | |
| | | | CAT 'A' | | 33,000.00 | 24,750.00 | 16,500.00 |
| | | | CAT 'B' | | 11,500.00 | 8,600.00 | 5,750.00 |
| | | | CAT 'C' | | 2,000.00 | 1,500.00 | 1,000.00 |
| | | | CAT 'D' | | 1,200.00 | 900.00 | 600.00 |
| 246 | | 1422288 | Refuse Dump Container Depots | Per Annum | | | |
| | | | CAT A – Large scale | | 1,200.00 | 900.00 | 600.00 |
| | | | CAT B – Medium scale | | 1000.00 | 750.00 | 500.00 |
| | | | CAT C – Small scale | | 580.00 | 430.00 | 290.00 |
| | | *** | WOODWORKS RELATED BUSINESSES | | | | |
| 247 | | 1422245 | Bamboo Dealers | Per Annum | | | |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | | | CAT 'A' | | 450.00 | 330.00 | 225.00 |
| | | | CAT 'B' | | 220.00 | 160.00 | 110.00 |
| 248 | | 1422179 | Carpentry Workshops | Per Annum | | | |
| | | | CAT A - Furniture Large Scale | | 1,600.00 | 1,200.00 | 800.00 |
| | | | CAT B - Furniture Medium Scale | | 580.00 | 430.00 | 290.00 |
| | | | CAT C - Furniture (plus upholstery - Medium) | | 450.00 | 330.00 | 225.00 |
| | | | CAT D - Furniture (plus upholstery -Small) | | 280.00 | 210.00 | 140.00 |
| | | | CAT E - Minor Works | | 200.00 | 150.00 | 100.00 |
| | | | CAT F - Showrooms | | 800.00 | 600.00 | 400.00 |
| 249 | | 1422191 | Casket & Coffin Dealers | Per Annum | | | |
| | | | CAT A - Importers | | 5,800.00 | 4,350.00 | 2,900.00 |
| | | | CAT B - Industrial (Manufacture & Sale) | | 3,500.00 | 2,625.00 | 1,750.00 |
| | | | CAT C - Manual (Manufacture & Sale) | | 800.00 | 600.00 | 400.00 |
| | | | CAT D - Sales Outlets | | 350.00 | 260.00 | 175.00 |
| | | | CAT E - Manufacturers Only | | 280.00 | 210.00 | 140.00 |
| 250 | | 1422217 | Furniture Showroom | Per Annum | | | |
| | | | CAT A - Large Scale (Including Manufacturing) | | 10,000.00 | 7,500.00 | 5,000.00 |
| | | | CAT B - Medium Scale (Including Manufacturing) | | 6,500.00 | 4,800.00 | 3,250.00 |
| | | | CAT C - Medium Scale (Showroom only) | | 4,500.00 | 3,300.00 | 2,250.00 |
| | | | CAT D - Small Scale (Showroom only) | | 2,500.00 | 1,800.00 | 1,250.00 |
| 251 | | 1422021 | Plywood Manufacturers | Per Annum | 10,000.00 | 7,500.00 | 5,000.00 |
| 252 | | 1422245 | Plywood Sellers | Per Annum | | | |
| | | | CAT A – A very large-scale operation | | 2,300.00 | 1,700.00 | 1,150.00 |
| | | | CAT B – Large scale | | 1,500.00 | 1,100.00 | 750.00 |
| | | | CAT C – Medium scale | | 1000 | 750.00 | 500.00 |
| | | | CAT D – Small scale | | 650 | 480.00 | 325.00 |
| 253 | | 1422019 | Lumber Business (Including Saw Mill) | | | | |
| | | | CAT A – A very large-scale operation | | 28,000.00 | 21,000.00 | 14,000.00 |
| | | | CAT B – Large scale | | 14,000.00 | 10,500.00 | 7,000.00 |
| | | | CAT C – Medium scale | | 9,000.00 | 6,750.00 | 4,500.00 |
| | | | CAT D – Small scale | | 4,500.00 | 3,300.00 | 2,250.00 |
| 254 | | 1422019 | Timber Products Retail Outlets | Per Annum | | | |
| | | | CAT A - Large scale | | 2,800.00 | 2,100.00 | 1,400.00 |
| | | | CAT B - Medium scale | | 1,600.00 | 1,200.00 | 800.00 |
| | | | CAT C - Small Scale | | 1,200.00 | 900.00 | 600.00 |
| 255 | | 1422166 | Upholstery Dealers | Per Annum | | | |
| | | | CAT A - Production & Sales | | 1,600.00 | 1,200.00 | 800.00 |
| | | | CAT B - Sales | | 1,300.00 | 970.00 | 650.00 |
| | | | CAT C - Production | | 800.00 | 600.00 | 400.00 |

## 6.1.2 PERMITS

| Main Item | Sub Item | CoA Code | Item Description | Frequency/ Measure | Rate GH¢ (Upper Limit) | | |
|---|---|---|---|---|---|---|---|
| | | | | | Metro | Municipal | District |
| | | | **DEVELOPMENT /PLANNING PERMITS** | **Per Project** | | | |
| 1 | | 1412004 | **FORMS** | | | | |
| | i. | | **Development Permit Application Form/Jacket** | | 250.00 | 250.00 | 250.00 |
| | ii. | | **Planning Permit Application Form** | | 250.00 | 250.00 | 250.00 |
| 2 | | 1412032 | **DEVELOPMENT PERMIT APPLICATION FEE (Non-Refundable Processing Fee)** | **Per Case** | | | |
| | i. | | **RESIDENTIAL** | | | | |
| | | | Single storey residential development | | 400.00 | 300.00 | 200.00 |
| | | | 2 storey residential development | | 600.00 | 450.00 | 300.00 |
| | | | 3 storey residential development (below a gross floor area of 450m²) | | 700.00 | 525.00 | 350.00 |
| | | | 3 storey and above residential development (Above gross floor area of 450m²) | | 650+30% of 650 per gross floor area of 450m³ | | |
| | | | Apartments | Per Unit | 650.00 | 480.00 | 325.00 |
| | | | 1 Bedroom Unit | | 300.00 | 225.00 | 150.00 |
| | | | 2 Bedroom Unitt | | 500.00 | 375.00 | 250.00 |
| | | | 3 Bedroom & above | | 650.00 | 480.00 | 325.00 |
| | ii. | | **COMMERCIAL** | | | | |
| | - | | **Filling Station / Gas Station** | | 3,000.00 | 2,250.00 | 1,500.00 |
| | - | | **Shops** | | | | |
| | | | Up to 2 storey shops development | | 650.00 | 480.00 | 325.00 |
| | | | Shops development (below a gross floor area of 450m²) | | 700.00 | 525.00 | 350.00 |
| | | | Shops development (above gross floor area of 450m²) | | 700 + 30% of 700 per gross floor area of 450m² | | |
| | - | | **Hotels** | | | | |
| | | | 1 Storey Hotel building | | 1,000.00 | 750.00 | 500.00 |
| | | | 2 Storey Hotel building | | 1,200.00 | 900.00 | 600.00 |
| | | | 3 Storey Hotel building | | 1,500.00 | 1,125.00 | 750.00 |
| | | | Building (above a gross floor area of 450m²) | | 1500 + 30% of 1500 per gross floor area of 450m² | | |
| | - | | **Restaurants** | | | | |
| | | | 1 storey restaurant | | 900.00 | 680.00 | 450.00 |
| | | | 2 storey restaurant | | 1,000.00 | 750.00 | 500.00 |
| | | | 3 storey restaurant | | 1,300.00 | 975.00 | 650.00 |
| | | | Building with gross floor area above 450m² | | 1300 + 30% of 1300 per gross floor area of 450m² | | |
| | - | | **Multi-storey parking facility** | | | | |
| | | | 1 storey parking facility | | 1,000.00 | 750.00 | 500.00 |
| | | | 2 storey parking facility | | 1,500.00 | 1,125.00 | 750.00 |
| | | | 3 storey parking facility | | 1,600.00 | 1,200.00 | 800.00 |
| | | | Parking facility (above gross floor area of 450m²) | | 1650 + 30% of 1650 per gross floor area of 450m² | | |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | - | | **Banking hall** | | | | |
| | | | 1 storey Banking hall | | 1,100.00 | 825.00 | 550.00 |
| | | | 2 storey Banking hall | | 1,700.00 | 1,275.00 | 850.00 |
| | | | 3 storey Banking hall | | 2,500.00 | 1,875.00 | 1,250.00 |
| | | | Banking hall with a gross floor area above 450m² | | 25000 + 30% of 25000 per gross floor area of 450m² | | |
| | - | | **Radio/TV station building** | | | | |
| | | | 1 storey building | | 1,200.00 | 900.00 | 600.00 |
| | | | 2 storey building | | 1,700.00 | 1,275.00 | 850.00 |
| | | | 3 storey building | | 2,000.00 | 1,500.00 | 1,000.00 |
| | | | Building with gross floor area above 450m² | | 2000 + 30% of 2000 per gross floor area of 450m² | | |
| | - | | **Telecommunication Mast** | | 10,660.00 | 10,660.00 | 10,660.00 |
| | - | | **Printing houses** | | | | |
| | | | 1 storey printing house | | 800.00 | 600.00 | 400.00 |
| | | | 2 storey printing house | | 1,000.00 | 750.00 | 500.00 |
| | | | 3 Storey printing house | | 1,500.00 | 1,875.00 | 750.00 |
| | | | Building with gross floor area above 450m² | | 1500+ 30% of 1500 per gross floor area of 450m² | | |
| | - | | **Funeral home** | | | | |
| | | | 1 storey funeral home | | 800.00 | 600.00 | 400.00 |
| | | | 2 storey funeral home | | 1,00.00 | 750.00 | 500.00 |
| | | | 3 storey funeral home | | 1,500.00 | 1,125.00 | 750.00 |
| | | | Funeral home building with gross floor area above 450m² | | 1500 + 30% of 1500 per gross floor area of 450m² | | |
| | iii. | | **CIVIC AND CULTURAL** | | | | |
| | - | | **Offices** | | | | |
| | | | 1 storey office | | 450.00 | 330.00 | 225.00 |
| | | | 2 storey office | | 600.00 | 450.00 | 300.00 |
| | | | 3 storey office | | 850.00 | 600.00 | 420.00 |
| | | | Building with gross floor area above 450m² | | 1400 + 30% of 1400 per gross floor area of 450m² | | |
| | | | **Churches/mosque/Shrines** | | | | |
| | | | 1 storey Churches/mosque/shrines | | 800.00 | 600.00 | 400.00 |
| | | | 2 storey Churches/mosque/shrines | | 1,000.00 | 750.00 | 500.00 |
| | | | 3 storey Churches/mosque/shrines | | 1,300.00 | 975.00 | 650.00 |
| | | | Building with gross floor area above 450m² | | 1300 + 30% of 1300 per gross floor area of 450m² | | |
| | - | | **Hospital** | | | | |
| | | | 1 storey Hospital | | 1000.00 | 750.00 | 500.00 |
| | | | 2 storey Hospital | | 1,500.00 | 1,125.00 | 750.00 |
| | | | 3 storey Hospital | | 1,800.00 | 1,350.00 | 900.00 |
| | | | Building with gross floor area above 450m² | | 1800+ 30% of 1800 per gross floor area of 450m² | | |
| | - | | **Clinic** | | | | |
| | | | 1 Storey Clinic | | 750.00 | 560.00 | 375.00 |
| | | | 2 Storey Clinic | | 1,100.00 | 825.00 | 550.00 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | | | 3 Storey Clinic | | 1,500.00 | 1,125.00 | 750.00 |
| | - | | **Laboratory** | | | | |
| | | | 1 Storey Lab | | 500.00 | 375.00 | 250.00 |
| | | | 2 Storey Lab | | 750 | 560.00 | 370.00 |
| | | | Building with gross floor area above 450m² | | 1800 + 30% of 1800 per gross floor area of 450m² | | |
| | iv. | | **FACTORIES/INDUSTRIAL BUILDINGS** | | | | |
| | - | | **Ware house (storage only)** | | | | |
| | | | 1 storey Ware house (storage only) | | 1,500.00 | 1,250.00 | 750.00 |
| | | | 2 storey Ware house (storage only) | | 1,800.00 | 1,350.00 | 900.00 |
| | | | 3 storey Ware house (storage only) | | 2,500.00 | 1,870.00 | 1,250.00 |
| | | | Building with gross floor area above 450m² | | 2500 + 30% of 2500 per gross floor area 450m² | | |
| | - | | **Ware house and Office** | | | | |
| | | | 1 storey Ware house and Office | | 2,000.00 | 1,250.00 | 1,000.00 |
| | | | 2 storey Ware house and Office | | 2,800.00 | 2,100.00 | 1,400.00 |
| | | | 3 storey Ware house and Office | | 3,400.00 | 2,550.00 | 1,700.00 |
| | | | Building with gross floor area above 450m² | | 2800 + 30% of 2800 per gross floor area of 450m² | | |
| | - | | **Ware house and Residence** | | | | |
| | | | 1 storey Warehouse & Residence | | 1,800.00 | 1,350.00 | 900.00 |
| | | | 2 storey Warehouse & Residence | | 2,500.00 | 1,870.00 | 1,250.00 |
| | | | 3 storey Warehouse & Residence | | 3,000.00 | 2,250.00 | 1,500.00 |
| | | | Building with gross floor area above 450m² | | 3000+ 30% of 3,000 per gross floor area of 450m² | | |
| | - | | **Factories** | | | | |
| | | | **Single Storey** | | 1,800.00 | 1,350.00 | 900.00 |
| | | | 2 storey factory | | 2,500.00 | 1,800.00 | 1,250.00 |
| | | | 3 storey factory | | 3,000.00 | 2,250.00 | 1,500.00 |
| | | | Factory with gross floor area above 450m² | | 3000 + 30% of 3000 per gross floor area of 450m² | | |
| | - | | **Industrial complex** | | | | |
| | | | Up to 2 storey industrial complex | | 3,000.00 | 2,250.00 | 1,500.00 |
| | | | Up to 3 storey industrial complex | | 3,500.00 | 2,600.00 | 1,750.00 |
| | | | Industrial Complex with gross floor area above 450m² | | 3500 + 30% of 3500 per gross floor area of 450m² | | |
| | v. | | **EDUCATION (PRIVATE)** | | | | |
| | - | | **Pre-school** | | | | |
| | | | 1 storey pre-school | | 650.00 | 480.00 | 325.00 |
| | | | 2 storey pre-school | | 800.00 | 600.00 | 400.00 |
| | | | 3 storey pre-school | | 1,000.00 | 750.00 | 500.00 |
| | | | Building with gross floor area above 450m² | | 1000 + 30% of 1000 per gross floor area of 450m² | | |
| | - | | **Basic School** | | | | |
| | | | 1 storey basic school | | 800.00 | 600.0 | 40.00 |
| | | | 2 storey basic school | | 1,200.00 | 900.00 | 600.00 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | | | 3 storey basic school | | 1,600.00 | 1,200.00 | 800.00 |
| | | | Building with gross floor area above 450m² | | 1600 + 30% of 1600 per gross floor area of 450m² | | |
| | - | | **Second Cycle School** | | | | |
| | | | 1 storey second cycle school | | 1,600.00 | 1,200.00 | 800.00 |
| | | | 2 storey second cycle school | | 2,000.00 | 1,250.00 | 1,000.00 |
| | | | 3 storey second cycle school | | 2,500.00 | 1,800.00 | 1,250.00 |
| | | | Building with gross floor area above 450m² | | 2500+ 30% of 2500 per gross floor area of 450m² | | |
| | - | | **Basic and second cycle** | | | | |
| | | | 1 storey basic and second cycle school | | 2,500.00 | 1,800.00 | 1,250.00 |
| | | | 2 storey basic and second cycle school | | 3,000.00 | 2,250.00 | 1,500.00 |
| | | | 3 storey basic and second cycle school | | 3,500.00 | 2,600.00 | 1,750.00 |
| | | | Building with gross floor area above 450m² | | 3500 + 30% of 3500 p er gross floor area of 450m² | | |
| | - | | **Vocational/Technical** | | | | |
| | | | 1 storey vocational/technical school | | 2,500.00 | 1,800.00 | 1,250.00 |
| | | | 2 storey vocational/technical school | | 3,000.00 | 2,250.00 | 1,500.00 |
| | | | 3 storey vocational/technical school | | 3,500.00 | 2,600.00 | 1,750.00 |
| | | | Building with gross floor area above 450m² | | 3500 + 30% of 3500 per gross floor area of 450m² | | |
| | - | | **Tertiary** | | | | |
| | | | 1 storey private tertiary school building | | 4,000.00 | 3,000.00 | 2,000.00 |
| | | | 2 storey private tertiary school building | | 5,000.00 | 3,750.00 | 2,500.00 |
| | | | 3 storey private tertiary school building | | 6,500.00 | 4,800.00 | 3,250.00 |
| | | | Building with gross floor area above 450m² | | 6500 + 30% of 65000 per gross floor area of 450m² | | |
| | - | | **Driving Schools** | | | | |
| | | | 1 storey private driving school | | 2,500.00 | 1,800.00 | 1,250.00 |
| | | | 2 storey private driving school | | 3,000.00 | 2,250.00 | 1,500.00 |
| | | | 3 storey private driving school | | 3,500.00 | 2,600.00 | 1,750.00 |
| | | | Building with gross floor area above 450m² | | 3500 + 30% of 3500 per gross floor area of 450m² | | |
| | vi. | | **OPEN SPACE & RECREATIONAL DEVELOPMENT** | | | | |
| | | | Sports complex | | 4,000.00 | 3,000.00 | 2,000.00 |
| | | | Events centre | | 3,000.00 | 2,250.00 | 1,500.00 |
| | | | Waterfront resorts | | 3,300.00 | 2,400.00 | 1,650.00 |
| | vii | | **OTHER DEVELOPMENTS** | | | | |
| | - | | **Mixed Use** | | 4,500.00 | 3,300.00 | 2,200.00 |
| | - | | **Renovation/Rehabilitation/Refurbishment** | | 3,500.00 | 2,600.00 | 1,750.00 |
| | - | | **Fence Wall Only** | | 1,200.00 | 900.00 | 600.00 |
| **3** | | | **PLANNING PERMIT APPLICATION FEE (Non-Refundable Processing Fee)** | | | | |
| | **A.** | | **Hoarding** | | 1,200.00 | 900.00 | 600.00 |
| | **B.** | | **Demolition** | | 2,300.00 | 1,700.00 | 1,150.00 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | C. | | **Validation of Spatial Data** | **Per Request** | | | |
| | - | | Local Plan | | 4,000.00 | 4,000.00 | 4,000.00 |
| | - | | Structure Plan | | 4,000.00 | 4,000.00 | 4,000.00 |
| | - | | Spatial Development Framework | | 4,000.00 | 4,000.00 | 4,000.00 |
| | D. | | **Certificate of Habitation/Occupancy** | | 700.00 | 520.00 | 350.00 |
| | E. | | **Temporary Structures** | | 300.00 | 225.00 | 150.00 |
| 4 | | 1412033 | **DEVELOPMENT PERMIT FEE** | | | | |
| | A. | 1412033 | **New Development** | | | | |
| | i. | | Building/Permanent Structure | Cost of construction | 0.01 | 0.01 | 0.01 |
| | ii. | | Fence Wall Permit (only) | Cost of construction | 0.01 | 0.01 | 0.01 |
| | iii. | | Mast Permit (Installation) | | 53,300.00 | 53,300.00 | 53,300.00 |
| | B. | 1412033 | **Building Permit Renewal (upon expiration of original permit/extension of time)** | per case | 30% of the cost of current permit as renewal for another 5 years | | |
| | C. | 1412033 | **Permit to repair/renovate/ rehabilitate/ refurbish** | | | | |
| | i. | | Telecommunication Mast | Per Installation | 11,500.00 | 11,500.00 | 11,500.00 |
| | ii. | | Permanent Structures | Cost of activity | 0.004 | 0.004 | 0.004 |
| | D. | 1412033 | **OTHER CHARGES** | | | | |
| | i. | | Certified True Copy | Per Request | Cost of reproducing new documents +500 | Cost of reproducing new documents +500 | Cost of reproducing new documents +500 |
| | ii. | | **Permit For Construction:** | | | | |
| | | | Swimming Pool | | 1,600.00 | 1,200.00 | 800.00 |
| | | | Fountain/Water Falls | | 1,500.00 | 1,250.00 | 750.00 |
| | | | Tennis Court/Volley Ball/Basket Ball | | 1,500.00 | 1,250.00 | 750.00 |
| | | | Football Pitch | | 4,920.00 | 3,280.00 | 1,640.00 |
| | iii. | | **Road Crossing (Cutting/Sawing) Permit** | Per Meter | | | |
| | - | | Asphalt Roads | | 500.00 | 500.00 | 500.00 |
| | - | | Paved/Surfaced Dressed Road | | 250.00 | 250.00 | 250.00 |
| | - | | Along Road | | 5.00 | 5.00 | 5.00 |
| | iv. | | **Thrust Boring** | Per Meter | | | |
| | - | | Asphalt Pavement/Surface Dressed Road | | 90.00 | 90.00 | 90.00 |
| | v. | | **Permit For Construction of Tanks** | | | | |
| | - | | Tank Farm | Per Meter cube | 1,600.00 | 1,200.00 | 800.00 |
| | - | | Additional Tanks (Filling Stations and Others) | Per Tank | 4,000.00 | 3000.00 | 2,000.00 |
| | - | | Fuel Pumps | Per Pump | 3,500.00 | 3,500.00 | 3,500.00 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 5 | | 1412033 | PLANNING PERMIT FEE | | | | |
| | A. | 1412032 | **Validation of Spatial Data** | **Per Request** | | | |
| | - | | **Local Plan** | | 10,000.00 | 10,000.00 | 10,000.00 |
| | - | | **Structure Plan** | | 10,000.00 | 10,000.00 | 10,000.00 |
| | - | | **Spatial Development Framework** | | 10,000.00 | 10,000.00 | 10,000.00 |
| | B. | | **Hoarding Permit (only)** | Per Linear Meter | 15.00 | 15.00 | 15.00 |
| | C. | | **Demolition Permit** | Per Meter sq. | 100.00 | 100.00 | 100.00 |
| | D. | | **Temporary Structure Permit (Constructional Site)** | Per meter sq. | 100.00 | 100.00 | 100.00 |
| | E. | | **Temporary Structure Permit** | Per meter sq. | | | |
| | i. | | Containers | | 160.00 | 120.00 | 80.00 |
| | ii. | | Wooden Kiosks/Sheds | | 82.00 | 60.68 | 41.00 |
| | F. | | **Certificate of Habitation/Occupancy** | | 25% of Dev't Permit Fee | | |
| | G. | | **Billboards** | Per meter sq. | | | |
| | i. | | **Road Arch** | | | | |
| | | | CAT A - Class A1 (Along First Class Access) | | 350.00 | 260.00 | 175.00 |
| | | | CAT B - Class A2 (Along Second Class Access) | | 250.00 | 180.00 | 125.00 |
| | | | CAT C - Class A3 (Along Third Class Access) | | 120.00 | 90.00 | 60.00 |
| | ii. | | **Unipole Spectacular** | | | | |
| | | | CAT A - Class A1 (Along First Class Access) | | 450.00 | 330.00 | 225.00 |
| | | | CAT B - Class A2 (Along Second Class Access) | | 350.00 | 260.00 | 175.00 |
| | | | CAT C - Class A3 (Along Third Class Access) | | 250.00 | 180.00 | 125.00 |
| | iii. | | **LEDs** | | | | |
| | | | CAT A - Class A1 (Along First Class Access) | | 700.00 | 525.00 | 350.00 |
| | | | CAT B - Class A2 (Along Second Class Access) | | 450.00 | 330.00 | 225.00 |
| | | | CAT C - Class A3 (Along Third Class Access) | | 250.00 | 180.00 | 125.00 |
| | iv. | | **Building Wrap/Wall Drapes** | | | | |
| | | | CAT A - Class A1 (Along First Class Access) | | 160.00 | 120.00 | 80.00 |
| | | | CAT B - Class A2 (Along Second Class Access) | | 120.00 | 90.00 | 60.00 |
| | | | CAT C - Class A3 (Along Third Class Access) | | 60.00 | 45.00 | 30.00 |
| | v. | | **Vehicular Adverts** | | | | |
| | | | CAT A - Class A1 (Along First Class Access) | | 45.00 | 33.00 | 22.00 |
| | | | CAT B - Class A2 (Along Second Class Access) | | 30.00 | 22.00 | 15.00 |
| | | | CAT C - Class A3 (Along Third Class Access) | | 15.00 | 11.00 | 7.00 |
| | vi. | | **Banners** | | | | |
| | | | CAT A - Class A1 (Along First Class Access) | | 45.92 | 34.44 | 22.96 |
| | | | CAT B - Class A2 (Along Second Class Access) | | 32.80 | 24.60 | 16.40 |
| | | | CAT C - Class A3 (Along Third Class Access) | | 22.00 | 16.00 | 11.00 |
| | vii. | | **Other Adverts** | | | | |
| | - | | **Bus Stop Shelters** | | | | |
| | | | CAT A - Class A1 | | 2,300.00 | 1,722.00 | 1,250.00 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | | | CAT B - Class A2 | | 2,000.00 | 1,500.00 | 1,000.00 |
| | | | CAT C - Class A3 | | 1,500.00 | 1,125.00 | 750.00 |
| | - | | **Flag Poles** | | | | |
| | | | CAT A - Class A1 | | 450.00 | 330.00 | 225.00 |
| | | | CAT B - Class A2 | | 350.00 | 260.00 | 175.00 |
| | | | CAT C - Class A3 | | 220.00 | 165.00 | 120.00 |
| | - | | **Group Directional Signs** | | | | |
| | | | CAT A - Class A1 | | 2,300.00 | 1,722.00 | 1,250.00 |
| | | | CAT B - Class A2 | | 2,000.00 | 1,500.00 | 1,000.00 |
| | | | CAT C - Class A3 | | 1,500.00 | 1,125.00 | 750.00 |
| | - | | **Lamp Post Advertisement (Street Light Poles)** | | | | |
| | | | CAT A - Class A1 | | 220.00 | 165.00 | 120.00 |
| | | | CAT B - Class A2 | | 200.00 | 150.00 | 100.00 |
| | | | CAT C - Class A3 | | 150.00 | 110.00 | 75.00 |
| | - | | **Structures on Designated Spectacular Sites** | | 280.00 | 210.00 | 140.00 |
| | - | | **Renewal of outdoor adverts/billboards** | | 50% of the permit cost | 50% of the permit cost | 50% of the permit cost |
| 6 | | 1412034 | **PLANNING PERMT FEES FOR LAND APPLICATION APPROVAL** | Per Case | | | |
| | | | **SUB-DIVISIONS** | | | | |
| | i. | | **Residential** | | | | |
| | - | | **1st Class** | | | | |
| | | | 0.16 acre | | 4,000.00 | 3,000.00 | 2,000.00 |
| | | | 0.17 - 0.32acre | | 5,000.00 | 5,000.00 | 3,750.00 |
| | | | 0.33 - 1 acre | | | | |
| | | | Above 1 acre | | | | |
| | - | | **2nd Class** | | 8,000.00 | 6,000.00 | 4,000.00 |
| | | | 0.16 acre | | 9,000.00 | 6,750.00 | 4,500.00 |
| | | | 0.17 - 0.32acre | | 10,000.00 | 7,500.00 | 5,000.00 |
| | | | 0.33 - 1 acre | | 12,000.00 | 9,000.00 | 6,000.00 |
| | | | Above 1 acre | | | | |
| | - | | **3rd Class** | | 3,300.00 | 2,475.00 | 1,650.00 |
| | | | 0.16 acre | | 4,500.00 | 3,375.00 | 2,250.00 |
| | | | 0.17 - 0.32acre | | 6,000.00 | 4,500.00 | 3,00.00 |
| | | | 0.33 - 1 acre | | 8,400.00 | 6,400.00 | 4,200.00 |
| | | | Above 1 acre | | | | |
| | ii. | | **Commercial** | | 2,000.00 | 1,500.00 | 1,000.00 |
| | | | 0.16 acre | | 3,500.00 | 2,600.00 | 1,750.00 |
| | | | 0.17 acre - 0.32 acre | | 5,000.00 | 3750.00 | 2,500.00 |
| | | | 0.33 - 1 acre | | 7,500.00 | 5,600.00 | 3,750.00 |
| | | | Above 1 acre | | | | |
| | iii. | | **Industrial** | | 10,000.00 | 7,500.00 | 5,000.00 |
| | - | | **Heavy Duty** | | 12,000.00 | 0,000.00 | 6,00.00 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | | | 0.32 acre | | 15,000.00 | 11,250.00 | 7,500.00 |
| | | | 0.32 - 1 acre | | 17,000.00 | 12,750.00 | 8,5000.00 |
| | | | Above 1 acre | | | | |
| | - | | **Light Duty** | | | | |
| | | | 0.32 acre | | 14,000.00 | 9,750.00 | 7,000.00 |
| | | | 0.32 - 1 acre | | 15,000.00 | 11,250.00 | 7,500.00 |
| | | | Above 1 acre | | 19,000.00 | 14250.00 | 9,5000.00 |
| | iv. | | **Civic and Cultural** | | | | |
| | | | 0.32 acre | | 13,000.00 | 7,500.00 | 6,5000.00 |
| | | | 0.32 - 1 acre | | 15,000.00 | 11,250.00 | 7,500.00 |
| | | | Above 1 acre | | 17,000.00 | 12,750.00 | 8,5000.00 |
| | v. | | **Education** | | | | |
| | | | 0.32 acre | | 10,000.00 | 7,500.00 | 5,000.00 |
| | | | 0.32 - 1 acre | | 12,000.00 | 9,000.00 | 6,000.00 |
| | | | Above 1 acre | | 15,000.00 | 11,250.00 | 7,500.00 |
| | vi. | | **Consolidation of Land** | | | | |
| | | | 0.16 acre | | 4,200.00 | 3,150.00 | 2,100.00 |
| | | | 0.17 - 0.32acre | | 5,500.00 | 4,125.00 | 2,750.00 |
| | | | 0.33 - 1 acre | | 8,500.00 | 6,300.00 | 4,250.00 |
| | | | Above 1 acre | | | | |
| **7** | | **1412035** | **PLANNING PERMIT FEES - CHANGE OF USE** | | | | |
| | **A.** | | **Land Use Changes** | Per Case | | | |
| | i. | | **Residential to commercial** | | | | |
| | | | Less than 1acre | | 8,200.00 | 6,150.00 | 4,100.00 |
| | | | 1-5 acres | | 13,000.00 | 9,750.00 | 6,560.00 |
| | ii. | | **Residential to Educational** | | | | |
| | | | Less than 1acre | | 6,500.00 | 4870.00 | 3,250.00 |
| | | | 1-5 acres | | 9,500.00 | 7,125.00 | 4,750.00 |
| | iii. | | **Residential to Civic and Cultural** | | | | |
| | | | Less than 1acre | | 9,500.00 | 7,125.00 | 4,750.00 |
| | | | 1-5 acres | | 13,000.00 | 9,750.00 | 6,560.00 |
| | iv. | | **Residential to Light Industrial** | | | | |
| | | | Less than 1acre | | 16,000.00 | 12,000.00 | 8,000.00 |
| | | | 1-5 acres | | 23,000.00 | 17,250.00 | 11,500.00 |
| | v. | | **Commercial to Residential** | | | | |
| | | | Less than 1 acre | | 6,000.00 | 4,500.00 | 3,000.00 |
| | | | 1 - 5 acres | | 10,000.00 | 7,500.00 | 5,000.00 |
| | vi. | | **Industrial to Other Uses** | | | | |
| | | | Less than 1acre | | 19,000.00 | 14,250.00 | 9,500.00 |
| | | | 1-5 acres | | 24,000.00 | 18,000.00 | 12,000.00 |
| | vii. | | **Educational to Other Uses** | | | | |
| | | | Less than 1acre | | 13,000.00 | 9,750.00 | 6,560.00 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | | | 1-5 acres | | 19,000.00 | 14,250.00 | 9,500.00 |
| | viii. | | **Open space to Other Uses** | | | | |
| | | | Less than 1acre | | 19,000.00 | 14,250.00 | 9,500.00 |
| | | | 1-5 acres | | 24,000.00 | 18,000.00 | 12,000.00 |
| | ix. | | **Other Use to Mixed Use** | | | | |
| | | | Less than 1acre | | 19,000.00 | 14,250.00 | 9,500.00 |
| | | | 1-5 acres | | 24,000.00 | 18,000.00 | 12,000.00 |
| | B. | | **Publication of Approved Rezoning Request** | Per Request | 9,500.00 | 7,125.00 | 4,750.00 |
| | C. | | **Approval of Local Plan** | Per Case | | | |
| | | | 1 to 20 Acres | | 16,000.00 | 12,000.00 | 8,000.00 |
| | | | 21 to 50 Acres | | 24,000.00 | 18,000.00 | 12,000.00 |
| | | | 51 to 100 Acres | | 32,000.00 | 24,000.00 | 16,000.00 |
| | | | Above 100 Acres | | 41,000.00 | 30,750.00 | 20,500.00 |

## 6.2 FEES

| Main Item | Sub item | CoA Code | Description of Item | Frequency / Measure | Rate GH¢ (Upper Limit) | | |
|---|---|---|---|---|---|---|---|
| | | | | | Metro | Municipal | District |
| 1 | | 1423006 | **BURIAL (CEMETARY) FEES** | | | | |
| | i. | | **General** | Per Burial | | | |
| | | | CAT A - 5 years and Below | | 50.00 | 50.00 | 50.00 |
| | | | CAT B - 6 -17 years | | 150.00 | 110.00 | 75.00 |
| | | | CAT C - Adults (18 years & above) | | 2,200.00 | 1,650.00 | 1,100.00 |
| | | | CAT D - Tombstone e.g. marble, terrazzo, vault | | 10,000.00 | 10,000.00 | 10,000.00 |
| | | | CAT E - Concrete Vault with building | | 16,000.00 | 16,000.00 | 16,000.00 |
| | | | CAT H - Concrete Vault with tombstone | | 14,000.00 | 14,000.00 | 14,000.00 |
| | | | CAT G - Concrete Vault with iron bars/chain fencing | | 12,000.00 | 12,000.00 | 12,000.00 |
| | | | CAT E - Concrete Vault | | 11,000.00 | 11,000.00 | 11,000.00 |
| | ii. | | **Grave space reservation - Public Cemetery** | | | | |
| | | | CAT A - Allocation | Onetime Payment | 14,000.00 | 14,000.00 | 14,000.00 |
| | | | CAT B - Renewal/ Maintenance | Per Annum | 3,000.00 | 3,000.00 | 3,000.00 |
| | iii. | | **Cremation** | Per Burial | | | |
| | | | CAT A - Foreigners | | 2,800.00 | 2,100.00 | 1,400.00 |
| | | | CAT B - Non-Association Members, Ghanaians | | 2,000.00 | 1,500.00 | 1,000.00 |
| | | | CAT C - Association Members, Ghanaians | | 1,400.00 | 1,050.00 | 700.00 |
| | iv. | | **Exportation of corpse (Outside Country)** | Onetime Payment | 4,600.00 | 4,600.00 | 4,600.00 |
| | v. | | **Mausoleum** | Per burial | 500.00 | 325.00 | 250.00 |
| | vi. | | **Burials at Home** (Applicable only to Areas with designated burial sites) | Per burial | 80,000.00 | 60,000.00 | 40,000.00 |
| | vii. | | **Exhumation of Corpse** | Per Court Order | 3,000.00 | 2,250.00 | 1,500.00 |
| 2 | | 1423861 | **ENVIRONMENTALHEALTH & SANITATION FEES** | | | | |
| | A. | | **Application Forms** | Onetime | 20.00 | 20.00 | 20.00 |
| | B. | | **Suitability (Health: Inspection & Certification) - Institutions** | Per Visit | | | |
| | i. | | ***Water/Drink/Food (Primary Producers)*** | | | | |
| | | | CAT A - Large Scale | Per Anum | 750.00 | 600.00 | 350.00 |
| | | | CAT B - Medium Scale | Per Anum | 500.00 | 370.00 | 250.00 |
| | | | CAT C - Small Scale | Per Anum | 300.00 | 220.00 | 150.00 |
| | ii. | | ***Water/Drink/Food (Dealers/Users)*** | | | | |
| | | | CAT A - Hotels/Guest Houses//Hostels | Per Anum | 400.00 | 300.00 | 200.00 |
| | | | CAT B - Restaurants//Private Schools | Per Anum | 350.00 | 260.00 | 175.00 |
| | | | CAT C - Chop and Drinking Bars | Per Anum | 170.00 | 120.00 | 85.00 |
| | C. | | **Health Certificate - Individuals** | Per Anum | 170.00 | 120.00 | 85.00 |
| | D. | | **Disinfection Services** | Per room | | | |
| | i. | | Hotels / Rest Houses / Motels | | 250.00 | 180.00 | 125.00 |
| | ii. | | Public Institutions,Schools,Hospitals,etc. | | 150.00 | 110.00 | 75.00 |
| | iii. | | Poultry Farm | | 180.00 | 135.00 | 90.00 |
| | iv. | | Individual Premises | | 100.00 | 75.00 | 50.00 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | v. | | Infectious Disease Cases | | Free | | |
| | vi. | | Derating of Warehouse, etc. | | 300.00 | 225.00 | 150.00 |
| | E. | | **Health & Sanitation Permit** | | | | |
| | i. | | **Health Facilities** | | | | |
| | | | CAT A - Hospitals | | 2,200.00 | 1,650.00 | 1,100.00 |
| | | | CAT B - Clinics | | 900.00 | 675.00 | 450.00 |
| | | | CAT C - Maternity Homes | | 300.00 | 225.00 | 150.00 |
| | ii. | | **Herbal Centres** | | | | |
| | | | CAT 'A' | | 850.00 | 637.50 | 425.00 |
| | | | CAT 'B' | | 500.00 | 375.00 | 250.00 |
| | iii. | | **Private Laboratory** | | | | |
| | | | CAT 'A' | | 550.00 | 410.00 | 270.00 |
| | | | CAT 'B' | | 350.00 | 260.00 | 170.00 |
| | | | CAT 'C' | | 200.00 | 150.00 | 100.00 |
| | iv. | | **Hotels/Guest House** | | | | |
| | | | CAT 'A' | | 2,200.00 | 1,650.00 | 1,100.00 |
| | | | CAT 'B' | | 850.00 | 630.00 | 420.00 |
| | | | CAT 'C' | | 450.00 | 330.00 | 220.00 |
| | v. | | **Restaurants** | | | | |
| | | | CAT 'A' | | 1,500.00 | 1,125.00 | 750.00 |
| | | | CAT 'B' | | 1,200.00 | 900.00 | 600.00 |
| | | | CAT 'C' | | 500.00 | 370.00 | 250.00 |
| | vi. | | **Chop Bars/Food Joints/Snack Bars** | | | | |
| | | | CAT 'A' | | 450.00 | 330.00 | 225.00 |
| | | | CAT 'B' | | 300.00 | 225.00 | 150.00 |
| | | | CAT 'C' | | 180.00 | 130.00 | 90.00 |
| | vii. | | **Bottled Water Producers** | | | | |
| | | | CAT 'A' | | 1,500.00 | 1,125.00 | 750.00 |
| | | | CAT 'B' | | 1,000.00 | 750.00 | 500.00 |
| | viii. | | **Sachet Water Producers** | | | | |
| | | | CAT 'A' | | 1,200.00 | 900.00 | 600.00 |
| | | | CAT 'B' | | 800.00 | 600.00 | 400.00 |
| | ix. | | **Bakeries** | | | | |
| | | | CAT 'A' | | 900.00 | 670.00 | 450.00 |
| | | | CAT 'B' | | 500.00 | 375.00 | 250.00 |
| | x. | | **Industrial Establishments / Warehouses** | | | | |
| | | | CAT 'A' | | 4,000.00 | 3,000.00 | 2,000.00 |
| | | | CAT 'B' | | 2,500.00 | 1,800.00 | 1,250.00 |
| | | | CAT 'C' | | 1,500.00 | 1,125.00 | 750.00 |
| | | | CAT 'D' | | 800.00 | 600.00 | 400.00 |
| | xi. | | **Industrial Establishments (Cold Storage Facility)** | | | | |
| | | | CAT 'A' | | 1,500.00 | 1,125.00 | 750.00 |
| | | | CAT 'B' | | 1,200.00 | 900.00 | 600.00 |
| | | | CAT 'C' | | 800.00 | 600.00 | 400.00 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | | | CAT 'D' | | 500.00 | 375.00 | 250.00 |
| | xii. | | **Educational Institutions** | | | | |
| | | | CAT 'A'- Tertiary | | 800.00 | 600.00 | 400.00 |
| | | | CAT 'B' - Secondary | | 550.00 | 410.00 | 275.00 |
| | | | CAT 'C'- Basic | | 350.00 | 260.00 | 175.00 |
| | xiii. | | **Poultry and Livestock Farmers** | | | | |
| | | | CAT 'A' | | 500.00 | 375.00 | 250.00 |
| | | | CAT 'B' | | 300.00 | 225.00 | 150.00 |
| | xiv. | | **Filling/Service/Gas Stations** | | | | |
| | | | CAT 'A' | | 1,500.00 | 1,125.00 | 750.00 |
| | | | CAT 'B' | | 850.00 | 630.00 | 425.00 |
| | xv. | | **Provisions** | | | | |
| | | | CAT A | | 450.00 | 337.50 | 225.00 |
| | | | CAT B | | 180.00 | 135.00 | 90.00 |
| | xvi. | | **Others** | | | | |
| | | | CAT 'A' | | 850.00 | 630.00 | 425.00 |
| | | | CAT 'B' | | 600.00 | 450.00 | 300.00 |
| | | | CAT 'C' | | 400.00 | 300.00 | 200.00 |
| **3** | | **1423854** | **Slaughter House** | Per Animal | | | |
| | | | CAT A - Large Animals | | 150.00 | 110.00 | 75.00 |
| | | | CAT B - Small Animals | | 70.00 | 50.00 | 35.00 |
| **4** | | **1423854** | **Meat Van (Assembly - Door to Door Delivery)** | Per Animal | | | |
| | | | CAT A - Cow | | 10.00 | 10.00 | 10.00 |
| | | | CAT B - Small Animals | | 5.00 | 5.00 | 5.00 |
| | | | **MARKET FEES** | | | | |
| **5** | | | **Export/Conveyance** | | | | |
| | i. | | **Animals** | | | | |
| | | | Cow (Foreign Herdsmen) | Per animal | 30.00 | 30.00 | 30.00 |
| | | | Cow (Local Herdsmen) | Per animal | 20.00 | 20.00 | 20.00 |
| | | | Sheep, Goats, Pigs, Donkey, Dog etc. | Per animal | 15.00 | 15.00 | 15.00 |
| | | | Birds | Per bird | 5.00 | 5.00 | 5.00 |
| | | | Fish | Per basket | 10.00 | 10.00 | 10.00 |
| | | | Oysters | | | | |
| | | | Other Sea Foods | | | | |
| | | | Bush Meat | Per animal | 10.00 | 10.00 | 10.00 |
| | ii. | | **Baobab** | | | | |
| | | | Large Truck | Per load | 250.00 | 375.00 | 500.00 |
| | | | Medium Truck | Per load | 175.00 | 260.00 | 350.00 |
| | iii. | | **Bamboo** | Per 100 Culms | 50.00 | 30.00 | 25.00 |
| | iv. | | **Cane/Rattan** | | | | |
| | | | CAT A | Per Bundle | 35.00 | 26.00 | 17.00 |
| | | | CAT B | Per Maxi bag | 20.00 | 15.00 | 10.00 |
| | | | CAT C | Per Mini bag | 15.00 | 11.00 | 7.00 |
| | v. | | **Charcoal** | Per bag | 50.00 | 30.00 | 25.00 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | vi. | | **Cotton** | Per load | | | |
| | | | - Articulated Truck | | 35.00 | 70.00 | 70.00 |
| | | | - Mummy Truck | | 20.00 | 40.00 | 40.00 |
| | | | - Kia Truck | | 10.00 | 20.00 | 20.00 |
| | vii. | | **Cola Nut** | | | | |
| | | | CAT A | Per Mini bag | 8.00 | 8.00 | 8.00 |
| | | | CAT B | Per Mini bag | 5.00 | 5.00 | 5.00 |
| | viii. | | **Firewood** | | | | |
| | | | - Articulated Truck | Per load | 200.00 | 150.00 | 100.00 |
| | | | - Mummy Truck | Per load | 120.00 | 90.00 | 60.00 |
| | | | - Kia Truck | Per load | 70.00 | 50.00 | 35.00 |
| | | | - Abossey Okai macho motor king/ Donkey Cart | Per load | 35.00 | 26.00 | 17.00 |
| | ix. | | **Fruits** (Banana, Mango, Pawpaw, Pineapple, Pear, Oranges etc.) | Per crate/ bag/ basket | 12.00 | 9.00 | 6.00 |
| | x. | | **Other items e.g. scraps, drinks, store goods etc** | Per load | | | |
| | | | Articulated truck/Long Vehicle | | 600.00 | 328.00 | 300.00 |
| | | | Big Vehicle but less than Articulated truck e.g Cargo Truck | | 400.00 | 246.00 | 200.00 |
| | | | Kia/Min Vehicle | | 170.00 | 82.00 | 85.00 |
| | | | Motor King | | 80.00 | 32.80 | 40.00 |
| | | | Others | | 250.00 | 164.00 | 125.00 |
| | xi. | | **Cereals (millet, sorghum, maize, beans, guinea corn etc.)** | Per load | | | |
| | | | Maxi bag | | 17.00 | 13.00 | 8.50 |
| | | | Mini bag | | 8.00 | 6.00 | 4.00 |
| | xii. | | **Coconut** | | | | |
| | | | - Articulated Truck | Per load | 600.00 | 900.00 | 1,200.00 |
| | | | - Mummy Truck | Per load | 400.00 | 600.00 | 800.00 |
| | | | - Kia Truck | Per load | 250.00 | 325.00 | 500.00 |
| | xiii. | | **Limestone** | | | | |
| | | | - Above 7 Cubic Meters | Per load | 280.00 | 280.00 | 280.00 |
| | | | - 6 to 7 Cubic Meters | Per load | 220.00 | 220.00 | 220.00 |
| | | | - Up to 5 Cubic Meters | Per load | 150.00 | 150.00 | 150.00 |
| | xiv. | | **Milled Foods** (Corn dough, Cassava dough, Groundnut paste, Gari etc.) | Per bag/Per container | 20.00 | 15.00 | 10.00 |
| | xv. | | **Palm Fruit** | Per Load | | | |
| | | | - Articulated Truck | | 60.00 | 90.00 | 120.00 |
| | | | - Mummy Truck | | 50.00 | 75.00 | 100.00 |
| | | | - Kia Truck | | 35.00 | 57.40 | 70.00 |
| | | | - Abossey Okai Macho' | | 25.00 | 37.00 | 50.00 |
| | | | - Motor king' | | 10.00 | 15.00 | 20.00 |
| | xvi. | | **Salt** | Per Bag | | | |
| | | | - 80 Kilos | | 12.00 | 9.00 | 6.00 |
| | | | - 50 Kilos | | 8.00 | 6.00 | 4.00 |
| | | | - 25 Kilos | | 5.00 | 3.00 | 2.50 |
| | xvii. | | **Stones/Quarry/Gravel Products** | Per load | | | |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | | | - Above 7 Cubic Meters | | 80.00 | 120.00 | 160.00 |
| | | | - 6 to 7 Cubic Meters | | 60.00 | 90.00 | 120.00 |
| | | | - Up to 5 Cubic Meters | | 40.00 | 60.00 | 80.00 |
| | xviii. | | **Sand** | Per load | | | |
| | | | - Above 7 Cubic Meters | | 400.00 | 400.00 | 400.00 |
| | | | - 6 to 7 Cubic Meters | | 350.00 | 350.00 | 350.00 |
| | | | - Up to 5 Cubic Meters | | 250.00 | 250.00 | 250.00 |
| | xix. | | **Smoked Meat/Fish** | Per Bag | | | |
| | | | - Mini Bag | | 160.00 | 120.00 | 80.00 |
| | | | - Maxi Bag | | 250.00 | 180.00 | 125.00 |
| | xx. | | **Roots and Tubers** | | | | |
| | - | | ***Yam*** | | | | |
| | | | - Count | 100 pieces | 17.00 | 26.00 | 35.00 |
| | | | - Articulator Truck | Per load | 250.00 | 370.00 | 500.00 |
| | | | - Mummy Truck | Per load | 80.00 | 120.00 | 160.00 |
| | | | - Kia Truck | Per load | 65.00 | 90.00 | 130.00 |
| | | | - 'Abossey Okai macho' | Per load | 50.00 | 75.00 | 100.00 |
| | | | - 'Motor king' | Per load | 35.00 | 50.00 | 70.00 |
| | - | | ***Cocoyam, Cassava, Potato, etc.*** | | | | |
| | | | CAT A | Per Maxi bag | 10.00 | 15.00 | 20.00 |
| | | | CAT B | Per Mini bag | 7.00 | 9.00 | 15.00 |
| | xxi. | | **Vegetable dealers** | Per bag/ crate/basket | 10.00 | 7.50 | 5.00 |
| | xxii | | **Palm Oil, Coconut Oil, Groundnut Oil** | Per gallon (4.5 Litres) | 16.00 | 12.00 | 8.00 |
| | xxiii. | | **Shea Nuts** | | | | |
| | | | CAT A | Per Maxi bag | 225.00 | 330.00 | 450.00 |
| | | | CAT B | Per Mini Bag | 200.00 | 300.00 | 400.00 |
| | xxiv. | | **Shea Butter** | Per tonne | 40.00 | 60.00 | 80.00 |
| | xxv. | | **Sawn Wood Export** | | | | |
| | | | - KIA Truck | Per Load | 350.00 | 260.00 | 175.00 |
| | | | - Tipper Truck | Per Load | 500.00 | 375.00 | 250.00 |
| | | | - Cargo Truck | Per Load | 700.00 | 525.00 | 350.00 |
| | | | - Articulator Truck | Per Load | 1,000.00 | 750.00 | 500.00 |
| | xxvi. | | **Off-Loading/Landing Fee** | Per Trip | | | |
| | | | CAT A - Articulator Truck | | 700.00 | 525.00 | 350.00 |
| | | | CAT B - Cargo trucks & Buses | | 600.00 | 450.00 | 300.00 |
| **6** | | **1423001** | **Market Tolls (Daily/Night)** | Per day/night | | | |
| | | | CAT A | | 5.00 | 5.00 | 5.00 |
| | | | CAT B | | 2.00 | 2.00 | 2.00 |
| **7** | | **1422051** | ***Warehouse Charges (In The Market)*** | | | | |
| | i. | | **Daily /Overnight Charges (Per head load)** | Per headload | 10.00 | 7.00 | 5.00 |
| | ii. | | **Monthly Charges** | Per Month | | | |
| | | | General Charges (Per square meters) | | 10.00 | 7.00 | 5.00 |
| | | | Handling charges (Per tonne) | | 60.00 | 45.00 | 30.00 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | | | Storage (Per tonne) | | 30.00 | 22.00 | 15.00 |
| | | | Administrative charges (Per tonne) | Per Month | 30.00 | 22.00 | 15.00 |
| | iii. | | **Liquid oil** | | | | |
| | | | One (1) drum | Per headload | 30.00 | 22.00 | 15.00 |
| | | | One (1) Jerri can | Per headload | 15.00 | 11.00 | 7.00 |
| | | | Others (negotiable) | | | | |
| 8 | | 1423011 | **MARRIAGE FEES** | | | | |
| | | | ***Ordinance (Cap 127) Registration Cert*** | | 400.00 | 300.00 | 200.00 |
| | | | Customary Marriage | Per Registration | 200.00 | 150.00 | 100.00 |
| | | | Divorce Certificate | Per Document | 1,200.00 | 900.00 | 600.00 |
| | | | Certificate of Marriage | Per Document | 500.00 | 300.00 | 250.00 |
| | | | Certified True Copy | Per document | 500.00 | 300.00 | 250.00 |
| | | | Authentication of Marriage Certificate (Request by 3rd Parties) | Per Document | 300.00 | 300.00 | 300.00 |
| | | | Filing of Notice/Caveat | Per Case | 200.00 | 150.00 | 100.00 |
| | | | Marriage ceremony (Week-end) | Per Case | 500.00 | 300.00 | 250.00 |
| | | | Search Fee (for marriage registration) | Per Case | 200.00 | 150.00 | 100.00 |
| | | | Search Fee (Marriage Certificate) | Per document | 200.00 | 150.00 | 100.00 |
| | | | Licencing of Churches for Marriage | Per Church | 4,500.00 | 3,300.00 | 2,250.00 |
| | | | Spinster/ Bachelor Certificate | Per Document | 700.00 | 520.00 | 350.00 |
| | | | **SANITATION RELATED FEES** | | | | |
| 9 | | 1423012 | **Conservancy (Sanitary Services)** | | | | |
| | i. | | **Franchised** | | | | |
| | | | Public Toilet Operators | Per Month | Based on Assembly Resolution | | |
| | | | WC & Other Technologies | Per Visit | 5.00 | 5.00 | 5.00 |
| | | | KVIP | Per Visit | 4.00 | 4.00 | 4.00 |
| | | | Public Bath house Operators | Per Month | Based on AssemblyResolution | | |
| | | | Public Urinal Operators | Per Month | Based on AssemblyResolution | | |
| | ii. | | **Assembly Operated** | | | | |
| | | | Public Toilet | Per Visit | 3.00 | 3.00 | 3.00 |
| | | | Public Bathhouse | | | | |
| | | | - No shower | Per Visit | 3.00 | 3.00 | 3.00 |
| | | | - With shower | Per Visit | 4.00 | 4.00 | 4.00 |
| | | | Public Urinals | Per Visit | 2.00 | 2.00 | 2.00 |
| 10 | | 1423865 | **Waste Management** | | | | |
| | A | | **Dislodgement of Liquid Waste** | Per Trip | | | |
| | | | Dislodging | | 1,500.00 | 1,500.00 | 1,500 |
| | | | Tipping Fee (Liquid Waste) | | 150.00 | 150.00 | 150.00 |
| | B | | **Solid Waste Collection** | | | | |
| | i. | | **Industrial/Commercial** | | | | |
| | | | 120 to 240 Litre (Special Containers) | Per Month | 600.00 | 450.00 | 300.00 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | | | 1100 litres | Per Month | 1,500.00 | 1,125.00 | 750.00 |
| | | | 3200 litres | Per Month | 3,500.00 | 2,625.00 | 1,750.00 |
| | | | 7000 litres | Per Month | 5,000.00 | 3,750.00 | 2,500.00 |
| | | | 12000 litres | Per Month | 5,000.00 | 3,750.00 | 2,500.00 |
| | | | 23000 litres | Per Month | 11,000.00 | 8,250.00 | 5,500.00 |
| | | | $23m^3$ | Per Trip | 900.00 | 675.00 | 450.00 |
| | | | $15m^3$ | Per Trip | 700.00 | 525.00 | 350.00 |
| | | | $12m^3$ | Per Trip | 600.00 | 450.00 | 300.00 |
| | | | $10m^3$ | Per Trip | 500.00 | 370.00 | 250.00 |
| | | | Special Container ($7m^{3)}$ | Per Trip | 450.00 | 300.00 | 200.00 |
| | | | Construction Waste | Per Trip | 2,000.00 | 1,500.00 | 1,000.00 |
| | | | Educational Institutions | Per month | 700.00 | 525.00 | 350.00 |
| | | | Factory Service - On Call | Per Trip | 3,500.00 | 2,625.00 | 1,750.00 |
| | | | Factory Service - Regular Service | Per month | 2,000.00 | 1,500.00 | 1,000.00 |
| | | | Industrial Waste | Per Trip | 3,500.00 | 2,625.00 | 1,750.00 |
| | | | Hospitals/Clinics | Per month | 1,500.00 | 1,125.00 | 750.00 |
| | | | Skip Loader Service | Per Trip | 4,500.00 | 3,375.00 | 2,250.00 |
| | ii. | | **Hiring of refuse Containers Commercial Rate (Hotels, Restaurants, etc.)** | Per Trip | | | |
| | | | CAT A - $23m^3$ Container | | 3,200.00 | 2,400.00 | 1,600.00 |
| | | | CAT B - $12m^3$ to $15m^3$ Container | | 1,600.00 | 1,200.00 | 800.00 |
| | | | CAT C - 120 litre to 240 litre Bin | | 80.00 | 60.00 | 40.00 |
| | iii. | | **Solid Waste Dumping** | | | | |
| | | | CAT A - Domestic waste | Per Trip | | | |
| | | | - Skip Truck / roll-on Truck | | 75.00 | 50.00 | 75.00 |
| | | | - Kia Truck | | 45.00 | 30.00 | 45.00 |
| | | | - Motor king | | 22.50 | 15.00 | 22.50 |
| | | | CAT B - Commercial waste | Per Tonne | 250.00 | 250.00 | 250.00 |
| | | | CAT C - Industrial waste | Per Tonne | 300.00 | 300.00 | 300.00 |
| | | | CAT D - Port waste | Per Tonne | 250.00 | 250.00 | 250.00 |
| | | | CAT E - Construction Waste | Per Tonne | 2,000.00 | 2,000.00 | 2,000.00 |
| | | | CAT F - Destruction of goods | Per Tonne | 7,000.00 | 7,000.00 | 7,000.00 |
| | **C** | | **Solid Waste Collection Services (Domestic)** | Per month | | | |
| | i. | | **Communal Collection Service** | | | | |
| | | | - Pay-as-you-dump | | 7.50 | 5.00 | 7.50 |
| | ii. | | **Door to Door Collection Service** | | | | |
| | | | CAT A - 1st Class Residential Area | | 225.00 | 150.00 | 225.00 |
| | | | CAT B - 2nd Class Residential Area | | 127.50 | 85.00 | 127.50 |
| | | | CAT C - 3rd Class Residential Area | | 45.00 | 30.00 | 45.00 |
| **11** | | **1423865** | **Sewer Management Fees** | | | | |
| | **A.** | | **Sewage Maintenance Fees** | Per Annum | | | |
| | | | CAT A - Public Toilets | | 26.25 | 17.50 | 26.25 |
| | | | CAT B - Domestic Toilets | | 22.50 | 15.00 | 22.50 |
| | | | CAT C - Institutional Toilets | | 22.50 | 15.00 | 22.50 |

| | B. | | Sewer User Fees (Sewage) | Per Annum | | | |
|---|---|---|---|---|---|---|---|
| | i. | | **Churches/Mosques/CSOs with schools** | | | | |
| | | | CAT 'A' | | 3,500.00 | 2,625.00 | 1,750.00 |
| | | | CAT 'B' | | 2,700.00 | 2,000.00 | 1,350.00 |
| | | | CAT 'C' | | 2,000.00 | 1,500.00 | 1,000.00 |
| | ii. | | **Churches/Mosques/CSOs without schools** | | | | |
| | | | CAT 'A' | | 2,800.00 | 2,100.00 | 1,400.00 |
| | | | CAT 'B' | | 2,000.00 | 1,500.00 | 1,000.00 |
| | | | CAT 'C' | | 1,700.00 | 1,200.00 | 850.00 |
| | iii. | | **Industrial** | | | | |
| | | | CAT 'A' | | 59,000.00 | 44,250.00 | 29,500.00 |
| | | | CAT 'B' | | 40,000.00 | 30,000.00 | 20,000.00 |
| | | | CAT 'C' | | 34,000.00 | 25,500.00 | 17,000.00 |
| | | | CAT 'D' | | 27,000.00 | 20,000.00 | 13,500.00 |
| | | | CAT 'E' | | 17,000.00 | 12,750.00 | 8,500.00 |
| | | | CAT 'F' | | 10,000.00 | 7,500.00 | 5,000.00 |
| | | | CAT 'G' | | 7,000.00 | 5,250.00 | 3,500.00 |
| | | | CAT 'H' | | | | |
| | Iv. | | **Commercial** | | | | |
| | | | CAT 'A' | | 8,000.00 | 6,000.00 | 4,000.00 |
| | | | CAT 'B' | | 6,000.00 | 4,500.00 | 3,000.00 |
| | | | CAT 'C' | | 4,500.00 | 3,300.00 | 2,250.00 |
| | | | CAT 'D' | | 3,000.00 | 2,250.00 | 1,500.00 |
| | | | CAT 'E' | | 2,100.00 | 1,575.00 | 1,050.00 |
| | | | CAT 'F' | | 1,400.00 | 1,050.00 | 700.00 |
| | v. | | **Shops/Offices** | | | | |
| | | | CAT 'A' | | 10,000.00 | 7,500.00 | 5,000.00 |
| | | | CAT 'B' | | 6,000.00 | 4,500.00 | 3,000.00 |
| | | | CAT 'C' | | 3,500.00 | 2,600.00 | 1,750.00 |
| | | | CAT 'D' | | 3,000.00 | 2,250.00 | 1,500.00 |
| | vi | | **Restaurant** | | | | |
| | | | CAT 'A' | | 3,500.00 | 2,600.00 | 1,750.00 |
| | | | CAT 'B' | | 3,000.00 | 2,250.00 | 1,500.00 |
| | | | CAT 'C' | | 1,600.00 | 1,200.00 | 800.00 |
| | | | CAT 'D' | | 1,100.00 | 825.00 | 550.00 |
| | | | CAT 'E' | | 900.00 | 675.00 | 450.00 |
| | | | CAT 'F' | | 600.00 | 450.00 | 300.00 |
| | vii. | | **Private Commercial Toilets** | | | | |
| | | | CAT 'A' | | 4,500.00 | 3,300.00 | 2,250.00 |
| | | | CAT 'B' | | 3,000.00 | 2,250.00 | 1,500.00 |
| | viii. | | **Franchised Public Toilets** | | | | |
| | | | CAT 'A' | | 13,500.00 | 10,000.00 | 6,750.00 |
| | | | CAT 'B' | | 8,000.00 | 6,000.00 | 4,000.00 |
| | | | CAT 'C' | | 6,000.00 | 4,500.00 | 3,000.00 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | | | CAT 'D' | | 4,500.00 | 3,300.00 | 2,250.00 |
| | | | CAT 'E' | | 3,500.00 | 2,600.00 | 1,750.00 |
| | | | CAT 'F' | | 3,000.00 | 2,250.00 | 1,500.00 |
| | | | CAT 'G' | | 2,700.00 | 2,000.00 | 1,350.00 |
| | | | CAT 'H' | | 2,500.00 | 1,800.00 | 1,250.00 |
| | **C.** | | **Sewer User Fees (Refuse)** | Per Annum | | | |
| | **i.** | | **Public Institutions** | | | | |
| | | | CAT 'A' | | 17,000.00 | 12,750.00 | 8,500.00 |
| | | | CAT 'B' | | 15,000.00 | 11,250.00 | 7,500.00 |
| | | | CAT 'C' | | 6,000.00 | 4,500.00 | 3,000.00 |
| | **ii.** | | **Educational Institutions** | | | | |
| | | | CAT 'A' | | 5,000.00 | 3,750.00 | 2,500.00 |
| | | | CAT 'B' | | 3,700.00 | 2,700.00 | 1,850.00 |
| | | | CAT 'C' | | 2,500.00 | 1,800.00 | 1,250.00 |
| | | | CAT 'D' | | 1,700.00 | 1,200.00 | 850.00 |
| | | | CAT 'E' | | 1,300.00 | 975.00 | 650.00 |
| | | | CAT 'F' | | 1,000.00 | 750.00 | 500.00 |
| | **iii.** | | **Beauty Academy** | | | | |
| | | | CAT 'A' | | 450.00 | 330.00 | 225.00 |
| | | | CAT 'B' | | 400.00 | 300.00 | 200.00 |
| | **iv.** | | **Service/Filling Stations** | | | | |
| | | | CAT 'A' | | 2,500.00 | 1,800.00 | 1,250.00 |
| | | | CAT 'B' | | 1,700.00 | 1,200.00 | 850.00 |
| | | | CAT 'C' | | 1,000.00 | 750.00 | 500.00 |
| | **v.** | | **All Other Facilities Not Specified** | | | | |
| | | | CAT 'A' | | 5,800.00 | 4,350.00 | 2,900.00 |
| | | | CAT 'B' | | 1,300.00 | 970.00 | 650.00 |
| | **D.** | | **Sewer Reconnection/Connections/Construction Fees** | Per Request | | | |
| | | | Heavy Industries | | | | |
| | | | Light Industries | | 3,200.00 | 2,400.00 | 1,600.00 |
| | | | Commerfial Facilities | | 2,300.00 | 1,700.00 | 1,150.00 |
| | | | Residential Facilities (1st & 2nd Class) | | 2,000.00 | 1,500.00 | 1,000.00 |
| | | | Residential Facilities (3rd Class) | | 800.00 | 600.00 | 400.00 |
| | | | Extensions | | 250.00 | 180.00 | 125.00 |
| | **E.** | | **Septage Dumping Fees** | Per Trip | | | |
| | | | CAT A - 3000 Galloons & Beyind | | 140.00 | 105.00 | 70.00 |
| | | | CAT B - Below 3000 Galloons | | 100.00 | 75.00 | 50.00 |
| | | | **TRANSPORT (VEHICLE & PARKS) FEES** | | | | |
| **12** | | **1423246** | **Lorry Park Fee/Toll** | | | | |
| | **i.** | | **Commercial Vehicles** | Per day | | | |
| | | | Taxi | | 10.00 | 10.00 | 10.00 |
| | | | Mini Bus Up to 12-23seater | | 12.00 | 12.00 | 12.00 |
| | | | Bus/Kia Up to 24-33seater | | 15.00 | 15.00 | 15.00 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | | | Bus/Kia (33 seater +) | | 17.00 | 17.00 | 17.00 |
| | | | Articulated truck | | 17.00 | 17.00 | 17.00 |
| | | | Tipper truck | | 10.00 | 10.00 | 10.00 |
| | | | Rig Saw (Yellow Tricycle) | | 4.00 | 4.00 | 4.00 |
| | | | Non-Lorry Park Mobile Vehicles (e.g. Taxi) | | 15.00 | 15.00 | 15.00 |
| | | | Wheel Cart /Trolley | | 1.50 | 1.50 | 1.50 |
| | ii. | | **Private Vehicles** | Per Hour | | | |
| | | | Saloon Cars | | 15.00 | 11.00 | 7.50 |
| | | | Long parking full day | | 30.00 | 22.00 | 15.00 |
| | | | Mini Cargo Bus | | 85.00 | 63.00 | 42.00 |
| | | | Medium Trucks | | 120.00 | 90.00 | 60.00 |
| | | | Big Cargo Trucks | | 170.00 | 127.00 | 85.00 |
| | | | Articulated Trucks | | 85.00 | 63.00 | 42.00 |
| | | | Monthly Parking (for all vehicles) | Per Month | 700.00 | 525.00 | 350.00 |
| **13** | | **1423015** | **On-Street Parking** | | | | |
| | | | All Vehicle Types | Up to First 3 hours | 25.00 | 18.00 | 12.00 |
| | | | All Vehicle Types | Extra time (per hour) | 17.00 | 12.00 | 8.50 |
| | | | Company parking | Per Day | 46.00 | 34.50 | 23.00 |
| | | | Shop Owners Parking | Per week | 85.00 | 63.00 | 42.00 |
| **14** | | **1423867** | **Road Block** | Per day | | | |
| | | | CAT A - Collector Access | | 1,700.00 | 1,275.00 | 850.00 |
| | | | CAT B - Local Access | | 1,000.00 | 750.00 | 500.00 |
| **15** | | **1423087** | **Towing Charges** | Per case | | | |
| | | | Private Vehicles (e.g. Saloon/4x4/SUVs) | | 850.00 | 630.00 | 420.00 |
| | | | Light Heavy Vehicles (Kia Trucks and Buses) | | 1,300.00 | 970.00 | 650.00 |
| | | | Dump Trucks (Tipper Trucks) | | 1,400.00 | 1,050.00 | 700.00 |
| | | | Heavy Duty (e.g. Articulated Trucks) | | 2,000.00 | 1,500.00 | 1,000.00 |
| | | | Tricycle motors | | 140.00 | 105.00 | 70.00 |
| **16** | | **1423086** | ***Vehicle Stickers/Commercial Driver's Licence*** | Per Annum | 10.00 | 10.00 | 10.00 |
| | i. | | **General** | | | | |
| | | | Taxi | | 170.00 | 127.50 | 85.00 |
| | | | Heavy Duty | | 220.00 | 165.00 | 110.00 |
| | | | Light Duty | | 200.00 | 150.00 | 100.00 |
| | | | Multi-Purpose | | 120.00 | 90.00 | 60.00 |
| | | | 4 - Wheel Cart (Truck) | | 15.00 | 11.00 | 7.50 |
| | | | 1 & 2- Wheel Cart | | 5.00 | 4.00 | 2.50 |
| | | | Motorcycles (Per Unit) | | 160.00 | 120.00 | 80.00 |
| | | | Tricycles | | 130.00 | 98.00 | 65.00 |
| | | | Bicycle (Per Unit) | | 100.00 | 75.00 | 50.00 |
| | ii. | | **Buses/Trotro** | | | | |
| | | | 46 Passengers and above | | 200.00 | 150.00 | 100.00 |
| | | | 34 - 45 Passengers | | 160.00 | 120.00 | 80.00 |
| | | | 24 - 33 Passengers | | 140.00 | 105.00 | 70.00 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | | | 8 - 23 Passengers | | 120.00 | 90.00 | 60.00 |
| | iii. | | **Trucks** | | | | |
| | | | Articulator / Timber Trucks | | 400.00 | 300.00 | 200.00 |
| | | | Cargo Trucks (Above 10 Tonnes) | | 250.00 | 180.00 | 125.00 |
| | | | Cargo Trucks/Kia (Below 10 Tonnes) | | 190.00 | 142.00 | 95.00 |
| | | | Tipper Trucks: | | | | |
| | | | Up to 9.5 Cubic meters | | 300.00 | 225.00 | 150.00 |
| | | | 10 - 14 Cubic meters | | 500.00 | 375.00 | 250.00 |
| | | | 15 - 25 Cubic meters | | 700.00 | 525.00 | 350.00 |
| | iv. | | **Tankers** | | | | |
| | | | 1,100 - 1,500 Gallon Capacity | | 700.00 | 525.00 | 350.00 |
| | | | 2,000 - 2,500 Gallon Capacity | | 900.00 | 675.00 | 450.00 |
| | | | 3,000 - 7,000 Gallon Capacity | | 1,000.00 | 750.00 | 500.00 |
| | v. | | **Earth/ Excavating / Levelling Machinery** | | | | |
| | | | Bitumen Distributor | | 2,000.00 | 1,500.00 | 1,000.00 |
| | | | Bitumen Tanker | | 1,400.00 | 1,050.00 | 700.00 |
| | | | Other Heavy Duty Equipment | | 1,000.00 | 750.00 | 500.00 |
| | vi. | | **Bulldozers** | | | | |
| | | | - D. 6 | | 700.00 | 525.00 | 350.00 |
| | | | - D. 7 | | 1,000.00 | 750.00 | 500.00 |
| | | | - D 8 | | 1,400.00 | 1,050.00 | 700.00 |
| | | | Dumper | | 700.00 | 525.00 | 350.00 |
| | | | Excavator | | 1,000.00 | 750.00 | 500.00 |
| | | | Flat Truck | | 1,500.00 | 1,125.00 | 750.00 |
| | vii. | | **Forklift** | | | | |
| | | | 21 tonnes and Above | | 700.00 | 525.00 | 350.00 |
| | | | 1 - 20 tonnes | | 600.00 | 450.00 | 300.00 |
| | viii. | | **Crane Mounted** | | | | |
| | | | 60 - 100 tonnes | | 200.00 | 150.00 | 100.00 |
| | | | 101 - 150 tonnes | | 300.00 | 225.00 | 150.00 |
| | | | 151 - 250 tonnes & Above | | 350.00 | 260.00 | 175.00 |
| | | | Prime Mover | | 1,500.00 | 1,125.00 | 750.00 |
| | | | Motor Grader (125 HPL) | | 1,000.00 | 750.00 | 500.00 |
| | | | Pavement Compactor | | 500.00 | 375.00 | 250.00 |
| | | | Pavement Roller | | 500.00 | 375.00 | 250.00 |
| | | | Low Loader | | 500.00 | 375.00 | 250.00 |
| | ix. | | **Road Roller** | | 500.00 | 375.00 | 250.00 |
| | | | Tipping Trailer & Tractor | | 700.00 | 525.00 | 350.00 |
| | | | Pay Loaders | | 500.00 | 375.00 | 250.00 |
| | | | Small Track-excavators | | 700.00 | 525.00 | 350.00 |
| | | | Large Track-excavators | | 1,000.00 | 750.00 | 500.00 |
| | | | Vibrator Roller | | 500.00 | 375.00 | 250.00 |
| | | | Wheel Loader | | 500.00 | 375.00 | 250.00 |
| | | | Excavator Loader | | 500.00 | 375.00 | 250.00 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | | | Wheel Tractor | | 500.00 | 375.00 | 250.00 |
| | | | Air Compressor | | 500.00 | 375.00 | 250.00 |
| | | | Static Roller (10-12) | | 500.00 | 375.00 | 250.00 |
| | | | Plate Compactor | | 500.00 | 375.00 | 250.00 |
| | x. | | **Other Vehicles** | | | | |
| | | | Cesspit Emptier | | 1,000.00 | 750.00 | 500.00 |
| | | | Hearse | | 500.00 | 375.00 | 250.00 |
| | | | Towing Truck | | 350.00 | 260.00 | 175.00 |
| | | | Tractors | | 500.00 | 375.00 | 250.00 |
| | | | Roll-on Roll-off | | 200.00 | 150.00 | 100.00 |
| | | | Ferries | | 300.00 | 225.00 | 150.00 |
| **17** | | **1423086** | ***Vehicle Embossment Sticker*** | **Per Anum** | 170.00 | 127.00 | 85.00 |
| | | | **OTHER FEES** | | | | |
| **18** | | **1423839** | **Business/Product Promotion** | One Week | 1,200.00 | 900.00 | 600.00 |
| **19** | | **1423860** | **Concert Events/Programmes** | Per Day | 150.00 | 110.00 | 75.00 |
| **20** | | **1423860** | **Crusade Outreach Programmes** | Per Day | 100.00 | 75.00 | 50.00 |
| **21** | | **1423243** | **Hawkers' Fee** | Per Day | 10.00 | 7.50 | 5.00 |
| **22** | | **1423246** | **Information Van Hiring (Assembly's)** | Per Use | | | |
| | | | CAT A - Public Use | | 650.00 | 480.00 | 320.00 |
| | | | CAT B - Private Use | | | | |
| **23** | | **1423872** | **ICT Centre Operations (Assembly's)** | | Based on Assembly Resolution | | |
| **24** | | **1422029** | **Mobile Sales Vans (Per Vehicle)** | Per Day | 12.00 | 9.00 | 6.00 |
| **25** | | | **Declaration of Household** | Per Case | 700.00 | 525.00 | 350.00 |
| **26** | | **1423201** | **Sale of Contract Documents (All categories)** | One-Time Payment | | | |
| | | | CAT A - Above 550,000 (Approved by Regional Tender Review Committee) | | 1,700.00 | 1,275.00 | 850.00 |
| | | | CAT B - Above 75,000 - 550,000 (Approved by Entity Tender Committee) | | 800.00 | 600.00 | 400.00 |
| | | | CAT C - Up to 75,000 (Approved by Entity Head) | | 500.00 | 375.00 | 250.00 |
| **27** | | **1423737** | **Search Fee (General Information)** | Per Case | 170.00 | 120.00 | 85.00 |
| **28** | | **1423866** | **Special Registration Fee** | | | | |
| | **i.** | | **Non-Governmental Institutions' Registration** | Onetime Payment | | | |
| | | | CAT A - International NGOs/CSOs | | 1,200.00 | 900.00 | 600.00 |
| | | | CAT B - Local NGOs/CSOs | | 1,000.00 | 750.00 | 500.00 |
| | | | CAT C - Community CSOs/CSOs | | 350.00 | 260.00 | 175.00 |
| | | | CAT D- Association | | 500.00 | 375.00 | 250.00 |
| | **ii.** | | **Registration of Churches** | Onetime Payment | 2,500.00 | 1,800.00 | 1,250.00 |
| **29** | | **1423841** | **Warehouse Charges (Outside Market)** | Per Month | | | |
| | | | CAT A - Above 20 Sq. metres | | 12,000.00 | 9,000.00 | 6,000.00 |
| | | | CAT B - 16 to 20 Sq. metres | | 8,200.00 | 6,150.00 | 4,100.00 |
| | | | CAT C - 11 to 15 Sq. metres | | 6,000.00 | 4,500.00 | 3,000.00 |
| | | | CAT D - 6 to 10 Sq. metres | | 3,000.00 | 2,250.00 | 1,500.00 |
| | | | CAT E - Up to 5 Sq. metres | | 1,400.00 | 1,050.00 | 700.00 |

## 6.3 FINES

| Main Item | Sub Item | CoA Code | Item Description | Frequency / Measure | Rate GH¢ (Upper Limit) | | |
|---|---|---|---|---|---|---|---|
| | | | | | Metro | Municipal | District |
| 1 | | 1430024 | **Building Offences** | Per Case | | | |
| | i. | | Penalty for development without permit (Regularisation) | | | | |
| | a | | substructure (foundation) | | 15% of development permit | | |
| | b | | Superstructure(lintel) | | 25% of Building permit | | |
| | c | | Superstructure(roofing) | | 50% of Building permit | | |
| | d | | Finishes(plastering/filling) | | 100%of Building permit | | |
| | e | | Fence wall | | 10% of building permit | | |
| | ii. | | Occupying Newly Completed Developments without Occupancy Certificate - Certificate of Habitation | | 50% CoH permit Charge | | |
| | iii. | | Penalty for Unauthorised Placements (Temporary Structures) | | 200% of permit Charge | | |
| | iv. | | Penalty for Refurbishment/ Renovation without permit | | 50% of permit charge | | |
| | v. | | Development in unauthorised places (unbuildable places) | | Surcharge based on cost of demolition and restoration | | |
| | vi. | | Penalty for Violating 'Stop-Work' Order | | 100% of permit charge | | |
| | vii. | | Installation of Commercial Radio/TV/Internet/ Communication Mast & Others without permit | | 100% of permit charge | | |
| 2 | | 1423009 | **Billboard/Signage Offences** | Per Case | | | |
| | | | CAT A - Wrongful siting | | 200% of permit Charge | | |
| | | | CAT B - Placement without permit | | 200% of permit Charge | | |
| 3 | | 1430027 | **Environmental Health/Safety/ Sanitation Offences** | | | | |
| | i. | | **Defecating at unauthorized places** | Per Case | 280.00 | 210.00 | 140.00 |
| | ii. | | **Urinating at unauthorized places** | Per Case | 60.00 | 45.00 | 30.00 |
| | iii. | | **Selling at unauthorized places** | Per Case | 200.00 | 150.00 | 100.00 |
| | iv. | | **Indiscriminate disposal/burning of refuse** | Per Case | | | |
| | | | Industrial Area | | 7,000.00 | 5,200.00 | 3,500.00 |
| | | | Commercial Area | | 2,300.00 | 1,700.00 | 1,150.00 |
| | | | Residential Area | | 1,900.00 | 1,425.00 | 950.00 |
| | | | Office Area | | 1,500.00 | 1,125.00 | 750.00 |
| | v. | | **Unclean Premises and Frontage** | Per Case | | | |
| | | | Business/Commercial premises | | 800.00 | 600.00 | 400..00 |
| | | | Residential premises | | 300.00 | 220.00 | 150.00 |
| | vi. | | **Weedy grounds** | Per Case | | | |
| | | | Business/Commercial premises | | 6,500.00 | 4,800.00 | 3,250.00 |
| | | | Residential premises | | 1,400.00 | 1,050.00 | 700.00 |
| | vii. | | **Refusal to Re-plant Tree (after property development)** | Per Case | | | |
| | | | Industrial/Commercial | | 2,300 | 1,700.00 | 1,150 |
| | | | Residential | | 1,200 | 900.00 | 600.00 |
| | viii. | | **Refusal to comply with Environmental Health Screening** | Per Case | 50% of the principal (in addition to principal | | |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | | | CAT A - Industrial | | 1,000.00 | 750.00 | 500.00 |
| | | | CAT B - Commercial | | 800.00 | 600.00 | 400.00 |
| | | | CAT C - Residential | | 700.00 | 520.00 | 350.00 |
| | ix. | | **Excessive Noise Making** | Per Case | Charged decided in consultation with EPA. | | |
| | x. | | **Cutting of trees without permit** | Per Tree | 1,100.00 | 825.00 | 550.00 |
| | xi. | | **Littering/Unauthorised Dumping of refuse** | Per Case | | | |
| | | | CAT A - Refuse Carriers | | 820.00 | 620.00 | 410.00 |
| | | | CAT B - Individual | | 300.00 | 225.00 | 150..00 |
| 4 | | 1430023 | **Impounded Offences** | | | | |
| | A | | **Stray Animals** | Per animal/ day | | | |
| | | | Collection - Sheep/ Goat/ Pigs/Dogs | | 300.00 | 225.00 | 150.00 |
| | | | Collection - Donkey/ Horse/ Cow | | 2,500.00 | 1,875.00 | 1,250.00 |
| | | | Feeding - Sheep/ Goats | | 80.00 | 65.00 | 40.00 |
| | | | Feeding - Pigs | | 160.00 | 120.00 | 80.00 |
| | | | Feeding - Dogs | | 160.00 | 120.00 | 80.00 |
| | | | Feeding - Donkey/ Horse/Cow | | 600.00 | 450.00 | 300.00 |
| | B | | **Vehicles** | Overnight | 250.00 | 185.00 | 125.00 |
| 5 | | 1430034 | **Other Offences** | Per Case | | | |
| | i. | | Removal/Missing Property number plate | | 120% of replacement cost | | |
| | ii. | | Removal/Destruction/Defacing of Street Name Signage | | 120% of replacement cost | | |
| | iii. | | Destruction of Street Light Poles/Other road furniture | | 120% of replacement cost | | |
| | iv. | | Posting of bills at unauthorised places | | 2,300.00 | 2,300.00 | 2,300.00 |
| | v. | | Failure to pay BOP/Rent etc. (by August). | | 30% of amount owed (in addition to principal) | | |
| | vii. | | Inciting a person not to pay rates | | 500.00 | 500.00 | 500.00 |
| | viii. | | False statement as regards the liability of a person to pay rates | | 500.00 | 500.00 | 500.00 |
| | ix. | | Refusal or failure for a person to supply information and willfully obstruct any authorized person in the performance of functions (subject to section 158 of Act 936) | | 2,000.00 | 2,000.00 | 2,000.00 |
| | x. | | Penalty for refusal of an employer to pay general or special rate deducted from an employee remuneration | | 4,000.00 | 4,000.00 | 4,000.00 |
| | xi | | Refusl to pay basic rate | | 500.00 | 500.00 | 500.00 |
| | xii. | | Penalty for unauthorized collection of rate | | 5,000.00 | 5,000.00 | 5,000.00 |
| | xiii. | | Refusal by a person appointed by the rating authority as agent for the collection to render accounts within a stipulated time. | | 4,000.00 | 4,000.00 | 4,000.00 |
| | xiv. | | Penalty in respect of offences by rate collectors | | 5,000.00 | 5,000.00 | 5,000.00 |
| | xv. | | Penalty for bounced cheques | | 50% of cheque value | | |
| | xvi. | | Transfer of stalls/stores without Assembly approval | | 2,300.00 | 1,725.00 | 1,150.00 |
| | xvii. | | Failure to vaccinate dogs | Per Dog | 1,200.00 | 900.00 | 600.00 |
| | xviii. | | Operating without certified licence (e.g. Electricians) | | 1,200.00 | 900.00 | 600.00 |
| | xvix. | | Failure to obtain permit for burial | | 30% of the permit charge (in addition to principal) | | |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | xx. | | Road block without Permit | | 2,000.00 | 1,500.00 | 1,000.00 |
| 6 | | 1430026 | **Retrieval Of Seized Tools/Machinery (For Various Offences)** | Per Case | | | |
| | | | 1st Time | | 2,296.00 | 1,722.00 | 1,148.00 |
| | | | 2nd Time | | 3,500.00 | 2,625.00 | 1,750.00 |
| | | | 3rd Time | | 7,000.00 | 5,250.00 | 3,500.00 |
| 7 | | 1430022 | **Traffic Offences** | | | | |
| | i. | | **Parking/Stopping/Waiting/Loading/Off - loading/Moving/Turning at unauthorized Places** | Per case | | | |
| | | | Earth Moving Equipment | Per case | 1,400,00 | 1,050.00 | 700.00 |
| | | | Articulator Truck | Per hour/ Case | 1,000.00 | 750.00 | 500.00 |
| | | | Tipper/Cargo Truck/Tractor | Per hour/ Case | 800.00 | 550.00 | 400.00 |
| | | | Pick-Up/ Cross-Country/SUVs Vehicle | Per case | 500.00 | 375.00 | 250.00 |
| | | | Saloon Car/Taxi | Per case | 400.00 | 300.00 | 200.00 |
| | | | Buses (large) | Per case | 800.00 | 600.00 | 400.00 |
| | | | Trotro/Buses (small) | Per case | 700.00 | 560.00 | 350.00 |
| | | | Motor bikes/Tricycles | Per case | 140.00 | 105.00 | 70.00 |
| | | | Push truck | Per case | 50.00 | 38.00 | 25.00 |
| | ii. | | **Riding bicycle and motorbike in the market** | Per case | 300.00 | 225.00 | 150.00 |
| | iii. | | **Riding bicycle and motorbike on pedestrian walkways** | Per case | 300.00 | 225.00 | 150.00 |
| | iv. | | **Clamping Charges (Obstruction /No Parking)** | Per case | | | |
| | | | Heavy Duty (e.g. Articulated Trucks) | | 1,000.00 | 750.00 | 500.00 |
| | | | Dump Trucks (Tipper Trucks) | | 650.00 | 480.00 | 325.00 |
| | | | Medium Heavy Duty Vehicles (Kia Trucks and Buses) | | 400.00 | 300.00 | 200.00 |
| | | | Private/Light Vehicle (e.g. Saloon/4x4/ Pick-up) | | 300.00 | 225.00 | 150.00 |
| | | | Tricycles | | 150.00 | 110.00 | 75.00 |
| | v. | | **Refusal to obtain vehicle sticker** | Per Case | | | |
| | | | CAT A - Articulated/ Tipper Trucks | | 400.00 | 300.00 | 200.00 |
| | | | CAT B - Commercial Vehicles | | 250.00 | 180.00 | 125.00 |
| | vi. | | **Refusal to emboss sticker** | Per case | 600.00 | 450.00 | 300.00 |
| 8 | | 1430025 | **Unauthorised Diversion** | Per case | | | |
| | | | Diversion of river/stream course | | 24,000.00 | 24,000.00 | 24,000.00 |
| | | | Diversion of drains | | 11,000.00 | 11,000.00 | 11,000.00 |
| | | | Channeling of sewage waste into drains | | 11,000.00 | 11,000.00 | 11,000.00 |
| 9 | | 1430029 | **Illegal/Un-licenced Activities** | Per Case | | | |
| | i. | | Ammunitions Dealership | | 32,000.00 | 32,000.00 | 32,000.00 |
| | ii. | | Gold Buying & Sales | | 50,000.00 | 50,000.00 | 50,000.00 |
| | iii. | | Logging and sale of logs | | 24,000.00 | 24,000.00 | 24,000.00 |
| | iv. | | Mining (Galamsey) | | 40,000.00 | 40,000.00 | 40,000.00 |
| | v. | | Quarry Operations | | 24,000.00 | 24,000.00 | 24,000.00 |
| | vi. | | Sand Winning | | 24,000.00 | 24,000.00 | 24,000.00 |
| | vii | | Sewer Connection | | | | |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | | | CAT A - Industrial Users | | 30,000.00 | 22,000.00 | 15,000.00 |
| | | | CAT B - Commercial Users | | 15,000.00 | 11,250.00 | 7,500.00 |
| | | | CAT C - Domestic Users | | 5,000.00 | 3,750.00 | 2,500.00 |
| | | | CAT D - Others Users | | | | |

## 6.4 RATES

| Main Items | Sub Items | CoA Code | Item Description | Frequency / Measure | Rate GH¢ (Upper Limit) | | |
|---|---|---|---|---|---|---|---|
| | | | | | Metro | Municipal | District |
| 1 | | | SPECIAL RATES | | | | |
| | i. | 1413003 | Basic Rates | Per Annum | 13.00 | 13.00 | 13.00 |
| | ii. | 1413006 | Development Levy (LGA Section 146 sub section 3) | | Based on Assembly Resolution | | |
| | iii | | Levies on immovable properties | | Based on Assembly Resolution | | |
| | iv | | Levies on movable properties | | Based on Assembly Resolution | | |
| 2 | | | GENERAL RATES | | | | |
| | A. | 1413001 | **Property Rates (see Section 2 of this FFG)** | Per Annum | | | |
| | B. | 1413005 | **Rates on other Possessions** | | | | |
| | i. | 1413005 | Bicycle Rates | Per Unit | 5,00 | 5,00 | 5,00 |
| | ii. | 1413005 | Cattle Rates - Foreigners | Per Animal | 60.00 | 60.00 | 60.00 |
| | iii. | 1413005 | Cattle Rates - Residents | Per Animal | 25.00 | 25.00 | 25.00 |
| | iv. | 1413005 | Donkey Rates | Per Animal | 60.00 | 60.00 | 60.00 |
| | v. | 1413005 | Pig Rates | Per Animal | 25.00 | 25.00 | 25.00 |

## 6.5 RENT

| Main Item | Sub Item | CoA Code | Item Description | Frequency / Measure | Rate GH¢ (Upper Limit) | | |
|---|---|---|---|---|---|---|---|
| | | | | | Metro | Municipal | District |
| 1 | | 1415036 | **Assembly Owned Bill boards** | | | | |
| | | | CAT A - First Class | Per Week | 300.00 | 225.00 | 150.00 |
| | | | CAT B - Second Class | | 100.00 | 75.00 | 50.00 |
| | | | CAT C - Third Class | | 50.00 | 45.00 | 25.00 |
| 2 | | 1415036 | **Hiring of Assembly Facilities** | | | | |
| | i. | | **Assembly Hall** | Per Hour/Day | | | |
| | | | CAT A - Large ( 300 and above) | | 1,200.00 | 900.00 | 600.00 |
| | | | CAT B - Medium (101 to 299) | | 800.00 | 600.00 | 400.00 |
| | | | CAT C - Small (100 and below) | | 400.00 | 300.00 | 200.00 |
| | ii. | | **Assembly conference room** | | 150.00 | 112.00 | 75.00 |
| | iii. | | **Community centres** | | 80.00 | 60.00 | 40.00 |
| | v. | | **Assembly Forecourt** | | 1,200.00 | 900.00 | 600.00 |
| | vi | | **Rental of Drums** | Per day | 800.00 | 600.00 | 400.00 |
| | vii | | **Rental of Assembly's Tractor/Treashers/ Sprayer/ Irrigator** | | Determined by Assembly | | |
| 3 | | 1415052 | **Market Facilities** | Per Month | | | |
| | i. | | **Stores** | | | | |
| | | | CAT A - In CBD (Central Business District) | | 1,600.00 | 1,200.00 | 800.00 |
| | | | CAT B - Satellite Markets | | 1,200.00 | 900.00 | 600.00 |
| | | | CAT C - Outside CBD | | 800.00 | 600.00 | 400.00 |
| | | | CAT D - Sub District Store | | 500.00 | 450.00 | 250.00 |
| | ii. | | **Stalls** | | | | |
| | | | CAT A - In CBD | | 100.00 | 75.00 | 50.00 |
| | | | CAT B - Satellite Market | | 60.00 | 45.00 | 30.00 |
| | | | CAT C - Outside CBD | | 35.00 | 26.00 | 17.00 |
| | | | CAT D - Sub District Store | | 16.00 | 12.00 | 8.00 |
| | iii. | | **Sheds** | | | | |
| | | | CAT A - In CBD | | 80.00 | 60.00 | 40.00 |
| | | | CAT B - Satellite Markets | | 50.00 | 37.00 | 25.00 |
| | | | CAT C - Outside CBD | | 40.00 | 30.00 | 20.00 |
| | iv. | | **Rent of Open Market Space** | | 40.00 | 30.00 | 20.00 |
| | v. | | **Market Warehouse** | | | | |
| | | | CAT'A' | | 400.00 | 300.00 | 200.00 |
| | | | CAT'B' | | 300.00 | 225.00 | 150.00 |
| | | | CAT'C' | | 200.00 | 150.00 | 100.00 |
| | vi. | | **Rent of Undeveloped Lands** | 4x4 ft | 100.00 | 75.00 | 50.00 |
| 4 | | 1415038 | **Official Residence** | Per Month | | | |
| | i. | | Management Staff Quarters (3 bedroom and above) | | 600.00 | 450.00 | 300.00 |
| | ii. | | Senior Staff Quarters (2 bedroom and above) | | 400.00 | 300.00 | 200.00 |
| | iii. | | Junior Staff Quarters (single room self-contained) | | 250.00 | 180.00 | 125.00 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | iv. | | Guest Houses | | 500.00 | 375.00 | 250.00 |
| 5 | | 1415017 | **Parks** | | | | |
| | | | CAT A - Government Recreational Park | Per event | 2,500.00 | 1,800.00 | 1,250.00 |
| | | | CAT B - Lorry Park (space rental) | Per event | 4,000.00 | 3,000.00 | 2,000.00 |
| | | | CAT C - Parade Grounds (Jubilee Parks) | Per day | 2,500.00 | 1,800.00 | 1,250.00 |
| | | | CAT D - School Compound (Social functions) | Per day | 500.00 | 375.00 | 250.00 |
| | | | **Open Space for Ceremonial Events** | Per day | 1,500.00 | 1,125.00 | 750.00 |
| 6 | | 1415064 | **Leased Buildings** | | Based on Assembly Resolution | | |
| 7 | | 1415002 | **Vendor Stands** | Per Month | 300.00 | 225.00 | 150.00 |
| 8 | | 1415036 | **Buildings** | | | | |
| | | | Guest House | | Based on Assembly Resolution | | |
| | | | Restaurant/Canteen | | | | |
| | | | Club House | | | | |
| | | | Stadium | | | | |
| 9 | | | **Street Parking Slots** | Per Month | | | |
| | | | CAT A - Company | | 750.00 | 560.00 | 375.00 |
| | | | CAT B- Shop owners | | 500.00 | 375.00 | 250.00 |
| 10 | | 1415017 | **Land Banks** | | | | |
| | | | Industrial Parks | | - Determined by Assembly | | |
| | | | Serviced Plots | | | | |
| 11 | | | **Trading Services** | Per day | | | |
| | | | Transport Services (Payloader) | | 2,500.00 | 1,875.00 | 1,250.00 |
| | | | Transport Services (Dozer) | | 3,200.00 | 2,400.00 | 1,600.00 |
| | | | Transport Services (Grader) | | 3,200.00 | 2,400.00 | 1,600.00 |

## 6.6 INVESTMENT

| Main Item | Sub Item | CoA Code | Item Description | Frequency/ Measure | Metro | Municipal | District |
|---|---|---|---|---|---|---|---|
| 1 | | 1415008 | **Dividend on shares** | | | | |
| | | | Investment on shares | Dividends | | | |
| 2 | | 1415011 | **Interest Earned** | | | | |
| | | | On Account | Profits | | | |
| | | | On Deposit | Profits | | | |