



**DORMAA WEST
DISTRICT ASSEMBLY**

**P. O. BOX 4 Nkrankwanta
Digital Address: BF-0029-6264**

*Kindly quote this number and date on all
correspondence*

My Ref. No: DWDA.04/10/04

Your Ref. No.:.....

Date: 31st October, 2023

SUBMISSION OF FEE-FIXING RESOLUTION FOR 2024

We submit herein the copy of Fee Fixing Resolution for 2024 of the Dormaa West District Assembly as per attached.

This is for your information and necessary action.

Thank you.

**PLN. IDDRISU MAHAMA
(AG. DISTRICT CO-ORDINATING DIRECTOR)
*for: DISTRICT CHIEF EXECUTIVE***

**HON. REGIONAL MINISTER
BONO REGIONAL CO – ORDINATING COUNCIL
SUNYANI**

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DORMAA WEST DISTRICT ASSEMBLY



FEE- FIXING RESOLUTION

FOR 2024

31ST OCTOBER, 2023

8 · SCHEDULE II - TABLES OF REVENUE ITEMS

8.1 LICENCES/PERMITS					
8.1.1 BUSINESS LICENCES					
Main Item	Sub item	CoA Code	Description of Item	Frequency/ Measure	District
1		1422111	Abattoir (Private)		
			CAT A - Industrial setting (Large)		900.00
			CAT B - Industrial Setting (Medium)		650.00
			CAT C - Industrial Setting (Small)		500.00
			CAT D - Slaughter House (Large)		350.00
			CAT E - Slaughter House (Medium)		250.00
			CAT F - Slaughter House (Small)		170.00
			CAT G - Others		90.00
2		1422011	Adinkra Designers/Kente/Smock Weavers & Sellers	Per Annum	
			CAT A - Weavers & Sellers (Large)		500.00
			CAT B - Weavers Only (Large)		240.00
			CAT C - Sellers Only (Large)		350.00
			CAT D - Weavers & Sellers (Medium)		170.00
			CAT E - Weavers Only (Medium)		100.00
			CAT F - Sellers Only (Medium)		140.00
			CAT G - Weavers & Sellers (Small)		90.00
			CAT H - Weavers Only (Small)		70.00
			CAT I - Sellers Only (Small)		85.00

Main Item	Sub item	CoA Code	Description of Item	Frequency/ Measure	District
3		1422046	Advertising Companies	Per Annum	
			CAT A - Platinum (minimum of 10 staff)		1,000.00
			CAT B - Gold (minimum of 5 staff)		800.00
			CAT C - Silver (minimum of 3 staff)		500.00
			CAT D - Bronze (Below 3 staff)		200.00
4		1422271	Agro Chemical/Farm Inputs Dealers	Per Annum	
			CAT A - Manufacturers/ Importers/ Distributors/Retailers		1,000.00
			CAT B - Importers/ Distributors/Retailers		950.00
			CAT C - Manufacturers & Importers		800.00
			CAT D - Manufacturers & Distributors		600.00
			CAT E - Distributors & Retailers		450.00
			CAT F - Manufacturers		350.00
			CAT G - Importers		200.00
			CAT H - Distributors		170.00
			CAT I - Retailers		100.00
5		1422170	Agro Machine Dealers	Per Annum	
			CAT A - Importers, Distributors & Retailers		1,000.00
			CAT B - Importers & Distributors		950.00

			CAT C - Manufacturers, Distributors, Retailers		1,000.00
			CAT D - Manufacturers & Distributors		
			CAT E - Distributors & Retailers		650.00
			CAT F - Manufacturers		500.00
			CAT G - Importers		400.00
			CAT H - Distributors		300.00
			CAT I - Retailers		200.00
6		1422277	Airport/Airline Businesses	Per Annum	
	A.	1422277	Airline Offices/Operators		
			CAT A - Non-African Carriers		7,000.00
			CAT B - Local & Regional Carriers		6,000.00
			CAT C - African Carriers		6,000.00
			CAT D - Local Carriers		5,000.00
			CAT E - Agents of Airlines		350.00
	B.	1422277	Airport Operators		
			CAT A -International		50,000.00
			CAT B - Domestic		30,000.00
	C.	1422277	Air Strip Operators		10,000.00
7		1422032	Akpeteshie (liquor) Dealers	Per Annum	
	i.		Manufacturers (Distillers)		
			CAT A - Large Scale		500.00
			CAT B - Medium Scale		210.00
			CAT C - Small Scale		100.00
	ii.		Distributors		
			CAT A - Large scale		500.00
			CAT B - Medium Scale		210.00
			CAT C - Small Scale		100.00
	iii.		Home Based/Farm Site		
			CAT A - Pito (daily brewing)		70.00
			CAT B - Palm Wine Tappers		50.00
	iv.		Akpeteshie Sellers Only		90.00
8		1422277	Aluminium Fabricators (Doors/Windows)	Per Annum	
			CAT A - Large Scale		2,100.00
			CAT B - Medium Scale		1,700.00
			CAT C - Small Scale		1,000.00
			CAT D - Others		500.00
9		1422278	Aluminium Pot Dealers ('Dadesen')	Per Annum	
			CAT A - Manufacturers		210.00
			CAT B - Distributors		170.00
			CAT C - Retailers		100.00
10		1422021	Aluminium Manufacturing	Per Annum	
			CAT A - Smelting		15,000.00
			CAT B - Multiple Product Lines		12,000.00
			CAT C - Roofing Sheets only		7,000.00
			CAT D - Saucepan		3,500.00
11		1422112	Aluminium Product Distributors	Per Annum	
			CAT A - Large Scale		600.00
			CAT B - Medium Scale		300.00

			CAT C - Small Scale		140.00
12		1422112	Aluminium Product Retailers	Per Annum	
			Category A - Store (Large)		140.00
			Category B - Container/Kiosk (Medium)		100.00
			Category C - Table Top (Small)		70.00
13		1422151	Ambulance Service Providers	Per Annum	
			CAT A - Large Scale (Above 5 Vehicles)		250.00
			CAT B - Medium Scale (3-5 Vehicles)		100.00
			CAT C - Small Scale (1-2 Vehicles)		50.00
14		1422162	Art Gallery	Per Annum	
			CAT A - Own Facility with multi-services		280.00
			CAT B - Own Facility with limited- services		210.00
			CAT C - Own Facility only		170.00
			CAT D - Rented space		140.00

M ain Ite m	Sub item	CoA Code	Description of Item	Frequency/ Measure	District
15		1422163	Arts & Handicraft Dealers	Per Annum	
			CAT A - Importers		1,400.00
			CAT B - Exporters		400.00
			CAT C - Producers (Large)		900.00
			CAT D - Producers (Medium)		400.00
			CAT E - Producers (Small)		210.00
			CAT F - Retailers Only		350.00
			CAT G - Container/Kiosk		300.00
			CAT H - Table Top		150.00
16		1422281	Artisans e.g., Masons, Carpenters, Plumbers, Electricians, Painters, Steel Benders, Tile Layers etc.	Per Annum	
			CAT 'A'		70.00
			CAT 'B'		35.00
17		1422164	Auctioning Firms / Agencies / Auctioneers	Per Annum	
			CAT 'A'		1,200.00
			CAT 'B'		1,000.00
			CAT 'C'		650.00
			CAT 'D'		350.00
18		1422052	Auto Mechanics/ Electricians/Sprayers Etc.	Per Annum	
	i.	1422052	Air Condition Mechanics		
			CAT A - Formal Company		600.00
			CAT B - Informal Garage with Shop		350.00
			CAT C - Informal Garage without Shop		220.00
			CAT D - Others		90.00
	ii.	1422052	Arc Welders		
			CAT A - Fuel and Water Tankers; Truck Builders		350.00
			CAT B - Light vehicle repairs, Container Shops, and Iron Gates		210.00
	iii.	1422052	Argon (Aluminium) Welders		150.00

	iv.	1422052	Auto Body Repairers		
	X		CAT A - Formal Company		1,700.00
	X		CAT B - Informal Garage with Shop		1,400.00
	X		CAT C - Informal Garage without Shop		1,000.00
	✓		CAT D - Others		700.00
	v.	1422052	Auto Electricians		
	✓		CAT A - With Battery Charging		100.00
	✓		CAT B - Without Battery Charging		70.00
	vi.	1422052	Auto Mechanics		
	X		CAT A - Heavy Duty Earthmoving Equipment		320.00
	✓		CAT B - Heavy Duty Trucks		210.00
	✓		CAT C - Light Duty Trucks (3 to 5 tonnes)		140.00
	✓		CAT D - Light Duty Vehicles (Below 3 tonnes)		90.00
	vii.	1422052	Auto Sprayers		
	X		CAT A - Spraying with Oven		400.00
	X		CAT B - Spraying without Oven		350.00
	viii.	1422052	Auto Upholstery		
	✓	✓	CAT A - Moulding and Seat Cover Sewing		100.00
	✓		CAT B - Seat Cover Sewing		70.00
	ix.	1422052	Vulcanisers		
	✓		CAT A - Tyre Repairs, Wheel Balancing, Alignment and Washing Bay		350.00
	✓		CAT B - Tyre Repairs, Wheel Balancing and Alignment		200.00
	✓		CAT C - Wheel Balancing and Alignment		100.00
	✓		CAT D - Tyre Repairs only		60.00
	x.	1422052	Brake Specialist		70.00
	xi.	1422052	Carburettor Specialist		70.00
	xii.	1422052	Plastic Welders and Fabricators		70.00
	xiii.	1422052	Radiator Specialist		70.00
	xiv.	1422052	Multiple Service Providers for Auto Works		
			CAT A - Large Scale		140.00
			CAT B - Medium Scale		110.00
			CAT C - Small Scale		90.00
	xv.	1422052	Windscreen Repairers		
	X		CAT 'A'		140.00
	X		CAT 'B'		120.00
	X		CAT 'C'		90.00
19		1422270	Automobile & Part Dealers	Per Annum	
	A.	1422270	Automobile Companies		
	i.		Vehicle Importers/Sales (Brand New)		
	X		CAT A - Vehicle Assembling and Sale		21,000.00
	X		CAT B - Heavy Duty Equipment/Vehicle Sales		9,000.00
	X		CAT C - Light Duty Equipment/Vehicle Sales		6,000.00
	ii.		Saloon and Sub Urban Vehicles (SUVs) Sales		
	X		CAT A - Large Scale (Branded Companies)		9,000.00
	X		CAT B - Medium Scale (Unbranded Companies)		6,000.00
	X		CAT C - Small Scale (Unbranded Companies)		4,000.00

			CAT D - Sales Outlets with showrooms		2,100.00
	iii.		Used Vehicle Sales (Second-hand Car Dealers)		
		X	CAT A - Large Scale (Above 50 Vehicles)		2,100.00
		X	CAT B - Medium Scale (20-49 Vehicles)		1,700.00
		X	CAT C - Small Scale (Below 20 Vehicles)		1,000.00
	iv.	+	Heavy Equipment Hiring Services		
		X	CAT A - Mining Equipment (Large)		9,000.00
		X	CAT B - Mining Equipment (Small)		3,000.00
		+	CAT C - Construction Equipment (Road & Building - Large)		6,000.00
		+	CAT D - Construction Equipment (Road & Building - Small)		1,500.00
			CAT E - Others		700.00
	B.	1422270	Vehicle Assembling & Manufacturing Dealers		
		X	CAT A - Foreign		15,000.00
		X	CAT B - Local		7,500.00
	C.	1422270	Bolt and Nut Dealers		
		✓	CAT A - Shop		100.00
		✓	CAT B - Table Top		90.00
	D.	1422270	Spare Parts Sales Outlets (New)		
		X	CAT A - Importers/Wholesalers Only		900.00
		X	CAT B - Wholesalers Only		500.00
		✓	CAT C - Retailers (Large)		280.00
		✓	CAT D - Retailers (Medium)		170.00
		✓	CAT E - Retailers (Small)		90.00
	E.	1422270	Spare Parts Sales Outlets (Second- hand)		
		X	CAT A - Second-Hand Engine Shops		500.00
			CAT B - Retailers (Large)		280.00
			CAT C - Retailers (Medium)		170.00
		✓	CAT D - Retailers (Small)		100.00
		✓	CAT E - Kiosk/Tabletop		70.00
	F.	1422270	Tyre/Battery Dealers – New		
			CAT A - Wholesale		1,750.00
			CAT B - Retail (Large)		1,000.00
			CAT C - Retail (Medium)		250.00
			CAT D - Retail (Small)		150.00
	G.	1422270	Tyre/Battery Dealers – Used		
		X	CAT A - Wholesale		1,500.00
		✓	CAT B - Retail (Large)		850.00
		✓	CAT C - Retail (Medium)		300.00
		✓	CAT D - Retail (Small)		100.00
	H.	1422270	Windscreen Dealers		
		✓	CAT 'A'		350.00
		✓	CAT 'B'		210.00
		+	CAT 'C'		140.00
20		1422279	Bags and Suitcases Dealers	Per Annum	
		✓	CAT A - Large Scale		350.00

	✓		CAT B - Medium Scale		210.00
	✓		CAT C - Small Scale		100.00
21		1422168	Barbering Shop (floor space and number of points)	Per Annum	
	+		CAT A - Barbering & Grooming Services		500.00
	+		CAT A - Large Shop (above 5 points)		300.00
	✓		CAT B - Medium Shop (3-5 points)		200.00
	✓		CAT C - Small Shop (1-2 points)		100.00
	✓		CAT D - Mobile Operators		35.00
	✓		CAT E - Barbering accessory shop		100.00
22		1422009	Bakeries	Per Annum	
	+		CAT A - Large Scale (Industrial operations)		700.00
	✓		CAT B - Medium Scale		300.00
	✓		CAT C - Small Scale		140.00
23		1422289	Beads Dealers		
			CAT A - Producers/Wholesalers/ Retailers		100.00
			CAT B - Producers Only		75.00
	✓		CAT C - Retailers Only		50.00
	✓		CAT D - Retailers (Tabletop)		30.00
24		1402067	Alcoholic and Non-Alcoholic beverages	Per Annum	
			CAT A - Depots		1,500.00
	✓		CAT B - Wholesale & Retail		1,400.00
	✓		CAT C - Wholesale		1,000.00
	✓		CAT D - Retail (Large)		500.00
	✓		CAT E - Retail (Medium)		300.00
	✓		CAT F - Retail (Small)		150.00
25		1422133	Bet & Game Centres	Per Annum	
	A. X	1422133	Casino Operations		5,000.00
	B.	1422133	Sports Betting Operations		
	X		CAT A - Online Betting		3,500.00
	X		CAT B - Online + Brick & Mortar/Land Base		3,200.00
	X		CAT C - Brick and Mortar		2,400.00
	C.	1422133	Route Operations (Console/console Games)		
			CAT 'A'		3,500.00
			CAT 'B'		3,000.00
			CAT 'C'		600.00
	+		CAT D (Per Machine)		350.00
26		1422010	Bicycles/Tricycles/Motorcycles Dealers (Brand New)	Per Annum	
	X		CAT A - Importers/Wholesalers		1,400.00
	✓		CAT B - Sales Outlets (Large)		700.00
	✓		CAT C - Sales Outlets (Small-Medium)		400.00
	✓		CAT D - Tricycles Only		280.00
	✓		CAT E - Bicycles Only		210.00
27		1422010	Bicycles/Tricycles/Motorcycle Dealers (Second-hand)	Per Annum	
	✓		CAT A - Large Scale		500.00
	✓		CAT B - Medium Scale		350.00
	✓		CAT C - Small Scale		200.00

28		1422010	Bicycles/Tricycles/Motorcycles Parts Sales	Per Annum	
	✓		CAT A - Multiple Products		240.00
	✓		CAT B - Motorcycle/Tricycle with Parts		210.00
	✓		CAT C - Motorcycle/Tricycles		170.00
	✓		CAT D - Bicycle with Parts		140.00
	✓		CAT E - Bicycles		100.00
29		1422010	Bicycle Tricycle/ Motorcycle Repairers	Per Annum	
	✓		CAT A - Tricycle		60.00
	✓		CAT B - Motorcycle		35.00
	✓		CAT C - Bicycle		15.00
30		1422040	Billboards/Outdoor Adverts	Dependent on class of	
	i.		Billboards (e.g., Road Arches, Unipole spectacular, LEDs, Building wrap or Wall Drape signs, Vehicular Adverts, Banners)	Per Annum/ m ²	
			CAT A - Class A1 (Along First Class Access)		44.85
			CAT B - Class A2 (Along Second Class Access)		39.61
			CAT C - Class A3 (Along Third Class Access)		26.45
			Other Adverts		
	ii.		Aerial Adverts - Planes, Balloons etc	(Per Day Fee in All Zones)	150.00
	iii.		Bus Stop Shelters		
			CAT A - Class A1		480.00
			CAT B - Class A2		320.00
			CAT C - Class A3		220.00
	iv.		Flag Poles	Per Annum	
			CAT A - Class A1		350.00
			CAT B - Class A2		292.00
			CAT C - Class A3		200.00
	v.		Group Directional Signs	Per Annum	
			CAT A - Class A1		5,250.00
			CAT B - Class A2		4,900.00
			CAT C - Class A3		4,250.00
	vi.		Lamp post Adverts (Street Light Poles)	Per Annum	220.00
	vii.	✓	Posters	Per Day	6.00
	viii.		Structures on Designated Spectacular Sites		Fee Based on a Bid / Auction Process
	ix.	✓	Others (Not categorised above)	Per sq/m per Annum	38.00
31	✓	1422173	Blacksmith	Per Annum	100.00
32		1422053	Blocks & Concrete Producers	Per Annum	
	+		CAT A - Large Scale (Concrete Mixtures and Wares)		2,400.00
	+		CAT B - Large Scale (Machine and manual for design blocks)		700.00
	✓		CAT C - Medium Scale (Machine for blocks only)		600.00
	✓		CAT D - Small Scale (Manual blocks only)		450.00

	✓		CAT E - Small Scale (Manual design blocks/columns only)		350.00
	✓		CAT F - Tiles/Pavement Blocks and Terrazzo Works (Chipping)		150.00
33		1422021	Boat/Canoe Dealers (Manufacturers)	Per Annum	
	+		CAT A - Importers		300.00
	X		CAT B - Local Producers		250.00
34		1422174	Boat/Canoe Operators	Per Annum	
	+		CAT A - Large Scale		240.00
	X		CAT B - Medium Scale		170.00
	X		CAT C - Small Scale		100.00
35		1422280	Book, Stationery, Office Equipment, Computer & Accessory, etc. Shops	Per Annum	
	X		CAT A - Book Shops, Stationeries, Office Equipment, Computer & Accessories		4,000.00
	X		CAT B - Computer, Accessories, Office Equipment, Stationery		2,400.00
	X		CAT C - Computer & Accessories, Office Equipment		1,700.00
			CAT D - Medium size of CAT C		1,000.00
	✓		CAT E - Book Shops, Stationeries		1,400.00
	✓		CAT F - Stationeries, Office Equipment		1,000.00
			CAT G - Medium size of CAT E		600.00
	✓		CAT H - Office Equipment Only		700.00
	✓		CAT I - Stationery Only		350.00
	✓		CAT J - Books Only		140.00
	X		CAT K - Table Top/Truck Pusher		70.00
	X		CAT L - Mobile Vans		210.00
36		1422273	Boutiques (Including African Wear)	Per Annum	
	X		CAT A - Large Scale		2,100.00
	X		CAT B - Medium Scale		1,000.00
	✓		CAT C - Small Scale		500.00
			CAT D - Branches of CAT A & B		210.00
			CAT E - Others		100.00
37		1422001	Breweries	Per Annum	
	X		CAT 'A'		30,000.00
	X		CAT 'B'		14,000.00
	X		CAT 'C'		9,000.00
	X		CAT 'D'		5,000.00
38		1422113	Bridal Homes	Per Annum	
	X		CAT 'A'		1,400.00
	X		CAT 'B'		1,000.00
	✓		CAT 'C'		250.00
39		1422114	Butcher's Licence	Per Annum /Per Butcher	
	✓		CAT A - Master Butcher		120.00
	✓		CAT B - Butcher		80.00
40		1422176	Building Material Dealers	Per Annum	

	A	1422176	Hardware (Distributor/ Wholesaler)		
	X		CAT A - Distributor/Wholesaler (Large)		3,500.00
	X		CAT B - Distributor/Wholesaler (Medium)		1,400.00
	✓		CAT C - Wholesaler (Medium)		1,200.00
	✓		CAT D - Wholesaler (Small)		600.00
	B	1422176	Finishing/Retail		
	X		CAT A - Large Scale		2,100.00
	X		CAT B - Medium Scale		1,000.00
	X		CAT C - Small Scale		600.00
	X		CAT D - Very Small Scale		120.00
	C.	1422176	Roofing Material Dealers		
			CAT A - Manufacture/Sales		1,500.00
	✓		CAT B - Sales & Installation		1,000.00

M ain Ite m	Sub item	CoA Code	Description of Item	Frequency/ Measure	District
41		1422008	Business Centres	Per Annum	
	X		CAT A - Internet, Word Processing, Printing and Copying Services plus above 20 Workstations with Internet Service Retailing		4,000.00
	X		CAT B - Internet, Word Processing, Printing and Copying Services plus above 20 Workstations		2,100.00
	X		CAT C - Internet, Word Processing, Printing and Copying Services plus 11-20 Workstations		900.00
	✓		CAT D - Internet, Word Processing, Printing and Copying Services plus below 11 Workstations		210.00
	✓		CAT E - Secretarial Services (Word Processing, Printing and Copying Services)		140.00
42		1422021	Cable Manufacturers		
	X		CAT 'A'		8,050.00
	X		CAT 'B'		6,000.00
	X		CAT 'C'		5,530.00
	X		CAT 'D'		5,000.00
43		1422011	Cane Product Weavers	Per Annum	
	X		CAT 'A'		170.00
	X		CAT 'B'		140.00
	X		CAT 'C'		100.00

M ain Ite	Sub item	CoA Code	Description of Item	Frequency/ Measure	District
44		1422178	Car Washing Bay	Per Annum	
	X		CAT A - Jet Washing, Restaurant and Drinking Facility		600.00

			CAT B - Jet Washing and Drinking Facility		400.00
	✓		CAT C - Jet Washing Only		350.00
	✓		CAT E - Manual Washing with other Facilities		250.00
	✓		CAT F - Manual Washing		170.00
45		1422021	Canopy Producers		250.00
	+		CAT A - Tarpaulin Fabric Sewing and metal Fabricators		150.00
	✓		CAT B - Metal Fabricators		50.00
	✓		CAT C - Fabric Sewing		
46		1422179	Carpentry Workshops		500.00
	+		CAT A - Furniture Large Scale		170.00
	✓		CAT B - Furniture Medium Scale		140.00
	✓		CAT C - Furniture (plus upholstery - Medium)		90.00
	✓		CAT D - Furniture (plus upholstery - Small)		60.00
			CAT E - Minor Works		
47		1422191	Casket & Coffin Dealers		1,700.00
	+		CAT A - Importers		1,000.00
			CAT B - Industrial (Manufacture & Sale)		250.00
			CAT C - Manual (Manufacture & Sale)		100.00
			CAT D - Sales Outlets		90.00
	✓		CAT E - Manufacturers Only		
48		1422181	Contracted Caterers (e.g., School Feeding)	Per Annum	700.00
	✓		CAT A - Above 1,000 pupils		600.00
	✓		CAT B - Above 500 to 1,000 pupils		400.00
	✓		CAT C - Up to 500 pupils		
49		1422287	CD Sellers (Audio/Video)	Per Annum	240.00
	✓		CAT A - Shops		70.00
	+		CAT B - Table Tops		40.00
	+		CAT C - Mobile Vans		
48		1422183	Cement & Limestone Factories	Per Annum	60,000.00
	+		CAT 'A'		45,000.00
	+		CAT 'B'		17,000.00
	+		CAT 'C'		
50		1422184	Ceramics/Pottery Producers/Sellers	Per annum	90.00
	+		CAT 'A'		60.00
	+		CAT 'B'		

Main Item	Sub item	CoA Code	Description of Item	Frequency/ Measure	District
51		1422185	Ceremonial Hiring Services	Per Annum	
	+		CAT A - Multi Services		5,000.00
	+		CAT B - Canopies, Chairs, Tables, cutlery, Glasses, Plates, Serving Trays		900.00
	+		CAT C - Canopies, Chairs, Tables		400.00
	✓		CAT D - Single Item of above		90.00

	X		CAT E - Recreational/social facilities (Large)		1,300.00
	X		CAT F - Recreational/social facilities (Medium)		900.00
	X		CAT G - Recreational/social facilities (Small)		600.00
			CAT H - Spinners (Large)		170.00
			CAT I - Spinners (Small)		90.00
	✓		CAT J - Live Band		350.00
	✓		CAT K - Musical/Dance Groups		240.00
52		1422186	Chandlery (shipping supplies) Services	Per Annum	
	X		CAT 'A'		4,000.00
	X		CAT 'B'		3,000.00
	X		CAT 'C'		900.00
	X		CAT 'D'		450.00
	X		CAT 'E'		250.00
53		1422187	Cigarette Dealers	Per Annum	
	X		CAT A - Importers/Wholesalers		5,000.00
	X		CAT B - Distributors		1,400.00
	✓		CAT C - Retailers		900.00
54		1422054	Cleaning Companies	Per Annum	
	X		CAT A - Household/Office (Large)		2,100.00
	X		CAT B - Household/Office (Medium)		1,300.00
	X		CAT C - Household/Office (Small)		700.00
	X		CAT D - Household/Office (Very Small)		350.00
55		1422059	Cocoa Residue Buying Companies	Per Annum	
	✓		CAT 'A'		900.00
	✓		CAT 'B'		700.00
56		1422188	Cocoa/ Shea Nut/Cotton Buying Companies	Per Annum	
	X		CAT A - Large Scale (Mother Company)		13,000.00
	X		CAT B - Medium Scale (Mother Company)		7,500.00
			CAT C - Medium Scale (Agent)		3,500.00
	✓		CAT D - Small Scale (Agent)		2,100.00
57		1422189	Coconut Oil Production/Sales	Per Annum	
	X		CAT A - Company (Large Scale)		1,400.00
	X		CAT B - Company (Medium Scale)		700.00
	X		CAT C - Company (Small Scale)		350.00
	✓		CAT D - Individuals		100.00
58		1422190	Coffee/Cashew Buying Companies	Per Annum	
			CAT A - Large Scale (Mother Company)		5,000.00
			CAT B - Medium Scale (Mother Company)		1,400.00
	✓		CAT C - Small Scale (Agent)		500.00
59		1422192	Cola Nut Buying Companies	Per Annum	
	X		CAT A - Large Scale		350.00
	X		CAT B - Medium Scale		250.00
	X		CAT C - Small Scale		170.00
60		1422115	Cold Storage Facilities	Per Annum	
	i.		<i>Importers with Own/Rented Cold Storage Facilities</i>		
	X		CAT A - Above 2500 Metric Tonnes		5,000.00

			CAT B - 2001 to 2500 Metric Tonnes		5,000.00
			CAT C - 1501 to 2000 Metric Tonnes		2,800.00
			CAT D - 1001 to 1500 Metric Tonnes		2,400.00
			CAT E - 501 to 1000 Metric Tonnes		1,700.00
			CAT F - Up to 500 Metric Tonnes		1,200.00
	ii.		Non-Importers with Rented Cold Storage Facilities (Local)		
			CAT A - Above 1000 Metric Tonnes		1,300.00
			CAT B - 501 to 1000 Metric Tonnes		1,200.00
			CAT C - Up to 500 Metric Tonnes		900.00
	iii.		Non-Importers with Containerised Cold Storage Facilities (Local)		
			CAT A - 40Footer Container		1,200.00
			CAT B - 20Footer Container		400.00
			CAT C - Below 20Footer Container		280.00
			CAT D - Fabricated facility (Retail Large)		210.00
			CAT E - Fabricated facility (Retail Medium)		100.00
			CAT F - Fabricated facility (Retail Small)		60.00
61		1422045	Commercial Houses/Departmental Stores	Per Annum	
			CAT A - Mall (Large)		50,000.00
			CAT B - Mall (Medium)		21,000.00
			CAT C - Branches of A or B		10,000.00
			CAT D - Supermarkets (Large Size)		3,500.00
			CAT E - Supermarkets (Medium Size)		2,800.00
			CAT F - Supermarkets (Small Size)		1,700.00
			CAT G - Neighbourhood Shops (Large Size)		700.00
			CAT H - Neighbourhood Shops (Medium Size)		280.00
			CAT I - Neighbourhood Shops (Small Size)		90.00
			CAT J - Neighbourhood Shops (Very Small Size)		60.00
62		1422193	Commercialised State Companies/ Corporations	Per Annum	
			CAT A - Head Offices		21,000.00
			CAT B - Regional Offices		19,600.00
			CAT C - Branch Offices		13,000.00
			CAT D - District Offices		10,000.00
			CAT E - Local Offices		2,800.00
63		1422243	Commercial Water Tanker Suppliers	Per Annum	
			CAT A - Water Tanker Suppliers (Large - above 10 Vehicles)		500.00
			CAT B - Water Tankers Suppliers (Medium - 5 to 10 Vehicles)		370.00
			CAT C - Water Tanker Suppliers (Small - below 5 vehicles)		250.00
			CAT D - Mobile Polytank Water Suppliers (Medium)		120.00
			CAT E - Mobile Polytank Water Suppliers (Small)		75.00
			CAT F - Others		50.00

M ain	Sub item	CoA Code	Description of Item	Frequency/ Measure	
64		1422066	Commissioner of Oath/Letter Writers	Per Annum	
	✓		CAT 'A'		90.00
	✓		CAT 'B'		60.00
65		1422159	Communication Mast Operating Licence	Per Annum /per mast	
			CAT A - 1-10 Masts		2,200.00
			CAT B - 11-20 Masts		1,800.00
			CAT C - 21-30 Masts		1,500.00
			CAT D - 31-40 Masts		1,000.00
			CAT E - Above 40 Masts		720.00
66		1422052	Computer/Accessories/ Office Equipment Repairs	Per Annum	
			CAT A - Large Scale		900.00
			CAT B - Medium Scale		400.00
	✓		CAT C - Small Scale		170.00
67		1422194	Condiments/Confectioneries (e.g., Biscuits, toffees, and spices)	Per Annum	
	✓		CAT A - Wholesale		350.00
	✓		CAT B - Retail		170.00
	✓		CAT C - Table Top		70.00

M ain Ite m	Sub item	CoA Code	Description of Item	Frequency/ Measure	District
68		1422281	Artisans e.g., Masons, Carpenters, Plumbers, Electricians, Painters, Steel Benders, Tile Layers etc.	Per Annum	
	✓		CAT 'A'		70.00
	✓		CAT 'B'		35.00
69		1422196	Cooking/Household Utensil Sales	Per Annum	
	✓		CAT 'A'		250.00
	✓		CAT 'B'		170.00
	✓		CAT 'C'		90.00
70		1422021	Cosmetics Production	Per Annum	
	+		CAT 'A'		2,100.00
	+		CAT 'B'		1,000.00
71		1422197	Cosmetic/Personal Care/Hair Product Sales	Per Annum	
	+		CAT A - Wholesale and Retail		1,400.00
	✓		CAT B - Wholesale Only		1,000.00
	✓		CAT C - Retail		400.00
	✓		CAT D - Table top		90.00
72		1422117	Courier Services	Per Annum	
	+		CAT A - International Companies		4,200.00
	+		CAT B - National Companies		2,600.00
	+		CAT C - Small Companies		1,500.00
	+		CAT D - Others		700.00

73		1422198	Curtains/Carpets etc. Sales	Per Annum	
	✓		CAT 'A'		170.00
	✓		CAT 'B'		100.00
	✓		CAT 'C'		70.00
74		1422110	Custom/Port Agents	Per Annum	
	i.		<i>Clearing Agents</i>		
	+		CAT 'A'		1,700.00
	+		CAT 'B'		1,000.00
	+		CAT 'C'		900.00
			CAT 'D'		600.00
	ii.		<i>Port Services</i>		
			CAT 'A'		46,200.00
			CAT 'B'		36,400.00
			CAT 'C'		30,000.00
			CAT 'D'		24,000.00
			CAT 'E'		15,000.00
			CAT 'F'		13,000.00
			CAT 'G'		10,000.00
			CAT 'H'		7,500.00
75		1422147	Digital Embroidery Companies	Per Annum	
	+		CAT 'A'		1,700.00
	+		CAT 'B'		700.00
	+		CAT 'C'		250.00
76		1422045	Disposable Products Dealers		
	✓		CAT A - Wholesalers/Retailers		300.00
	✓		CAT B - Retailers (Medium)		170.00
	✓		CAT C - Retailers (Small)		75.00
77		1422199	Dog Licence	Per Annum	14.00
78		1422199	Dog Breeding & Sales Licence	Per Annum	
	+		CAT A - Registered Breeders - With Association		1,200.00
	+		CAT B - Registered Breeders - Non- Association Members		600.00
	+		CAT C - Exotic & Local		350.00
	+		CAT D - Exotic Only		280.00
	+		CAT E - Local Only		140.00
79		1402038	Dressmakers/Tailors (Industrial)	Per Annum	
	+		CAT A - Fashion Designers (Large)		1,700.00
	✓		CAT B - Fashion Designers (Small)		1,000.00
	✓		CAT C - Large Scale (Above 25 workers)		500.00
	✓		CAT D - Medium Scale (10-25 workers)		280.00
	✓		CAT E - Small Scale (Below 10 workers)		140.00
80		1422038	Dressmakers/Tailors (Non-Industrial)	Per Annum	
	✓		CAT A - Large Scale		130.00
	✓		CAT B - Medium Scale		90.00
	✓		CAT C - Small scale		70.00
81		1422038	Dressmakers/Tailors Services	Per Annum	
	✓		CAT A - Knitting, Haberdashery and Embroidery		100.00
	✓		CAT B - Knitting and Embroidery		90.00

			CAT C - Embroidery only		70.00
			CAT D - Knitting only		70.00
			CAT E - Haberdashery Only (sewing items - large)		350.00
			CAT F - Haberdashery Only (Small)		170.00
82	1422119		Drilling Companies	Per Annum	
	i.		Mining		
			CAT A - Exploration & Prospecting - (Large)		26,000.00
			CAT B - Exploration & Prospecting - (Small)		17,000.00
			CAT C - Ancillary Services		15,120.00
	ii.		Oil/ Gas		
			CAT A - Exploration & Prospecting - (Large)		130,000.00
			CAT B - Exploration & Prospecting - (Medium)		40,000.00
			CAT C - Exploration & Prospecting - (Very Small)		3,500.00
			CAT D - Ancillary Services		60,000.00
	iii.		Water (Borehole)		
			CAT A - Large Scale		5,000.00
			CAT B - Medium Scale		3,500.00
			CAT C - Small Scale		1,400.00
			CAT D - Wells		210.00
83	1422202		Driving Schools	Per Annum	
			CAT A - Above 6 Vehicles		600.00
			CAT B - 4 - 6 Vehicles		400.00
			CAT C - 1 - 3 Vehicles		210.00
84	1422024		Educational Institutions - Private	Per Annum	
	A.	1422024	Day Care Centres (Early Childhood Development Centres)		
			CAT A - Grade A		1,500.00
			CAT B - Grade B		500.00
			CAT C - Grade C		350.00
	B.	1422024	Pre-Tertiary Schools		
	i.		Basic School (KG/Primary/Junior High Schools)		
			Foreign Curriculum Operators		
			CAT A - KG/Primary/Junior High Schools		50,000.00
			CAT B - KG/Primary		50,000.00
			National Curriculum Operators		
			CAT A - KG/Primary/Junior High Schools (Large)		2,800.00
			CAT B - KG/Primary/Junior High Schools (Medium)		1,700.00
			CAT C - KG/Primary/Junior High Schools (Small)		600.00
			CAT D - KG/Primary (Large)		450.00
			CAT E - KG/Primary (Medium)		250.00
			CAT F - KG/Primary (Small)		125.00
	ii.		Secondary Level (Senior High/Technical/ Vocational Schools)		
			CAT A - Large		2,100.00

	X		CAT B - Medium		1,400.00
	✓		CAT C - Small		1,000.00
iii.			Basic to Secondary School		
			CAT A - Large		3,500.00
			CAT B - Medium		2,800.00
iv.			Specialised Schools (Remedial School)		
			CAT 'A'		1,000.00
			CAT 'B'		500.00
C.		1422024	Tertiary Schools		
			CAT A - Chartered Universities (Own Conferred Degrees)		9,000.00
			CAT B - University colleges/Nursing & Midwifery Training Colleges (affiliated)		5,000.00
			CAT C - Tutorial Colleges (Professional Exams e.g., ACCA, SAT etc.)		2,100.00
			CAT D - Academy (Training in Special fields e.g., Football, Dance etc.)		1,400.00
D.		1422024	Training & Vocational Institutions (Media, Construction, Fashion, Floral, Catering, Cosmetology & Wellness, etc.)		
			CAT 'A'		1,200.00
			CAT 'B'		700.00
			CAT 'C'		600.00
			CAT 'D'		400.00
E.		1422024	Other Educational & Training Centres		
ii.			Computer Schools/ Training Centre		
			CAT A - International		1,500.00
			CAT B - Local (Large)		900.00
			CAT C - Local (Small)		400.00
iii.			Private Library		140.00
85		1422024	Egg Dealers	Per Annum	
			CAT A - Wholesale		170.00
			CAT B - Retail Shops		100.00
			CAT C - Mobile Retail		90.00
86		1402205	Electrical Appliances (New & Second- hand)	Per Annum	
			CAT A - Importers/Wholesalers		3,500.00
			CAT B - Wholesalers		2,500.00
			CAT C - Retailers (Large)		2,100.00
			CAT D - Retailers - (Small)		1,200.00
			CAT E - Table Top		170.00
87		1422207	Electronic/Home Appliances/Shops (New & Second Hand)	Per Annum	
			CAT A - Importers/Wholesalers (Large)		3,500.00
			CAT B - Importers/Wholesalers (Small)		3,000.00
			CAT C - Wholesalers cum Retailers (Large)		2,600.00
			CAT D - Wholesalers cum Retailers (Small)		2,100.00
			CAT E - Retailers (Shops and Containers - Large)		1,700.00

		✓	CAT F - Retailers (Shops and Containers - Medium)		1,300.00
		✓	CAT G - Retailers (Shops and Containers - Small)		900.00
			CAT H - Retailers (Tabletop - Medium)		400.00
			CAT I - Retailers (Tabletop - Small)		140.00
88		1422207	Electronic/Home Appliance Parts Dealers	Per Annum	
	✓		CAT 'A'		350.00
	✓		CAT 'B'		220.00
	✓		CAT 'C'		140.00
89		1422147	Embossment Centres	Per Annum	
	+		CAT A - Vehicle Embossment Company		1,000.00
	+		CAT B - Stickers for vehicles and temporary structures - Medium		350.00
	✓		CAT C - Stickers for vehicles and temporary structures - Small		100.00
90		1422247	Energy Suppliers/Dealers	Per Annum	
	A.	1422247	Power & Energy Dealers		
	+		CAT A - Production - Large		150,000.00
	+		CAT B - Production - Medium		120,000.00
	+		CAT C - Distribution		90,000.00
	+		CAT D - Retailers		60,000.00
	+		CAT E - Retailers		5,000.00
	B.	1422247	Solar Energy Dealers		
	+		CAT A - Importers		2,400.00
	+		CAT B - Manufacturers		1,700.00
	+		CAT C - Retailers		900.00
	+		CAT D - Technicians		500.00
91		1422211	Engineering Laboratories	Per Annum	
	+		CAT A - Geological Services		3,500.00
	+		CAT B - Industrial Services		2,100.00
	+		CAT C - Others		1,400.00
92		1422021	Fabric Dealers – Manufacturing	Per Annum	
			CAT A - Large Scale		900.00
			CAT B - Medium Scale		600.00
			CAT C - Small Scale		210.00
93		1422213	Fabric Dealers – Sales	Per Annum	
			CAT A - Imports/Wholesale		1,300.00
			CAT B - Wholesale and Retail		900.00
			CAT C - Wholesale		350.00
	✓		CAT D - Retail		170.00
	✓		CAT E - Table Top		70.00
94		1422051	Feed Mills (Poultry, Pets, Fish etc.) – Production	Per Annum	
	+		CAT 'A'		1,000.00
	+		CAT 'B'		400.00
	✓		CAT 'C'		210.00
95		1422282	Feed Sellers (Poultry, Pets, Fish etc.)	Per Annum	

			CAT A - Wholesalers		280.00
			CAT B - Distributors		170.00
	✓		CAT C - Retailers		90.00
96		1422146	Film Production/Distribution	Per Annum	
	✗		CAT A - Film Production cum Distribution		1,000.00
	✗		CAT B - Film Production		900.00
	✗		CAT C - Film Distribution		500.00
	✗		CAT D - Small Scale of CAT B or C		280.00
97		1422044	Financial Institutions (Banking)	Per Annum	
	A. ✓	1422044	Central Bank		45,000.00
	B. ✓	1422044	Development Banks		25,000.00
	C.	1422044	Universal Banks		
	✗		CAT A - Bank with Capital Market operations		17,500.00
	✗		CAT B - Head Office		15,000.00
	✗		CAT C - Branch Office		10,000.00
	✗		CAT D - Agency		3,000.00
	D.	1422044	Special Deposit Taking Institutions (SDIs)		
	i.		Savings and Loans Companies & Finance Houses		
	✓		CAT A - Head Office		2,700.00
	✓		CAT B - Branch		1,500.00
	✓		CAT C - Agency		800.00
	✓		CAT D - Mobilisation Centre		350.00
	✓		CAT E - Loan/Business Centre		200.00
	ii.		Leasing & Mortgage Finance Companies		
	✗		CAT A - Head Office		1,700.00
	✗		CAT B - Branch		1,200.00
	E.	1422044	Other Financial Institutions		
	i.		Microfinance Companies (Deposit Taking)		
			CAT A - Head Office		1,200.00
	✓		CAT B - Branch		500.00
	ii.		Microcredit/Money Lenders/Credit Union		
			CAT A - Head Office		1,200.00
	✓		CAT B - Branch		500.00
	✓		CAT C - Tier 4 Operators		200.00
	iii.		Rural & Community Banks		
	✓		CAT A - Head Office		1,500.00
	✓		CAT B - Branch		370.00
	✓		CAT C - Agency		250.00
			CAT D - Mobilisation Centre		120.00
	iv.		Financial NGOs		
	✗		CAT A - Head Office		370.00
	✗		CAT B - Branch		250.00
	F.		Forex Bureaus		
	✗		CAT A - Head Office		500.00
	✗		CAT B - Branch		250.00
	G.	1422044	Financial Technology Companies (FINTECH)		

			CAT A - Dedicated Electronic Money Issuer		5,000.00
			CAT B Mobile Money Vendor Large		500.00
			CAT C Mobile Money Vendor Medium		250.00
			CAT D Mobile Money Vendor Small		150.00
			CAT E - Payment Service Provider (Enhanced)		2,500.00
			CAT F - Payment Service Provider (Medium)		1,500.00
			CAT G - Payment Service Provider (Standard)		250.00
			CAT H - Payment & Financial Technology Service Provider (PFTSP)		750.00
	H.	1422044	Stand Alone ATMs		500.00
98		1422044	Non-Financial Institutions		
	A.	1422044	Insurance Companies	Per Annum	
			Re-insurance		15,000.00
			Non-Life Insurance		
			CAT A - Head Office		9,000.00
			CAT B - Branch Office		6,000.00
			CAT C - Agency Office		3,500.00
			Life Insurance		
			CAT A - Head Office		6,200.00
			CAT B - Branch Office		2,500.00
			CAT C - Agency Office		1,500.00
			Brokers		
			CAT A - Main Office		2,500.00
			CAT B - Branch Office		1,000.00
	B.	1422044	Capital Market Companies	Per Annum	
			CAT A - Financial Holding Companies		4,000.00
			CAT B - Security Exchangers		4,000.00
			CAT C - Fund Managers (Head Office)		2,000.00
			CAT D - Fund Managers (Branch Office)		1,000.00
			CAT E - Broker Dealers		750.00
			CAT F - Investment Advisors		250.00
99		1422120	Fish Farming Companies	Per Annum	
			CAT A- International Large Scale		28,000.00
			CAT B- International Medium Scale		21,000.00
			CAT C- International Small Scale		7,000.00
			CAT D - Local Large Scale		210.00
			CAT E - Local Medium Scale		140.00
			CAT F - Local Small Scale		70.00
100		1422215	Fishing Nets and Accessories Dealers	Per Annum	
			CAT A - Importers/Wholesalers		900.00
			CAT B - Wholesalers		700.00
			CAT C - Retailers		280.00
			CAT D - Table Top		60.00
101		1422063	Floral and Allied Products	Per Annum	
			CAT A - Natural (Large Scale)		400.00
			CAT B - Natural (Medium Scale)		350.00
			CAT C - Natural (Small Scale)		280.00

			CAT D - Artificial (Large Scale)		350.00
			CAT E - Artificial (Small Scale)		170.00
102			Footwear Dealers		
	i.		Footwear Producers		
		+	CAT A - Large (Industrial/Handmade)		300.00
		+	CAT B - Medium (Industrial/Handmade)		220.00
		+	CAT C - Small (Handmade)		70.00
	ii.		Footwear Sales - New		
			CAT 'A'		150.00
			CAT 'B'		100.00
			CAT 'C'		75.00
	iii.	✓	Footwear Sales - Used		
			CAT 'A'		100.00
			CAT 'B'		75.00
			CAT 'C'		40.00
	iv.		Footwear Accessory Sales		
			CAT 'A'		110.00
			CAT 'B'		90.00
	v.		CAT 'C'		50.00
			Footwear Repairers (Cobblers)		
			CAT 'A'		70.00
			CAT 'B'		35.00
103		1422091	Foreign Trade Goods Dealers)	Per Annum	
	A.	1422091	Exporters of General Goods		
			CAT A - Timber		9,000.00
			CAT B - Cash Crops		6,000.00
			CAT C - Food Crops		4,500.00
			CAT D - African Clothing/Ornaments		3,500.00
			CAT E - Cosmetic Products		1,400.00
			CAT F - Footwear		1,000.00
			CAT G - Others		700.00
			CAT H - Combination of C, D, E & F		1,700.00
	B.	1422091	Importers of General Goods		
			CAT A - Food Crops		7,500.00
			CAT B - Clothing		6,500.00
			CAT C - African Clothing/Ornaments		5,000.00
			CAT D - Cosmetic Products		3,500.00
			CAT E - Footwear		2,000.00
			CAT F - Combination of A to E		1,000.00
104		1422121	Freight Forwarding Operators	Per Annum	
			CAT A - Large Scale		35,000.00
			CAT B - Medium Scale		21,000.00
			CAT C - Small Scale		13,000.00
105		1422123	Funeral Related Business	Per Annum	
	A.		Burial Grounds/Funeral Homes/Mortuaries - Private		
		i.	Burial Grounds		2,500.00
		ii.	Funeral Homes		

	X		CAT A - Advanced Activities: Cold Storage room + Preparation of body for burial, Autopsy and Others		9,000.00
	X		CAT B- Basic Activities: Cold Storage room + Preparation of body for burial		5,000.00
		iii.	Mortuaries		
	X		CAT A - Cold Storage for Remains (Level 3 Mortuary)		2,800.00
	X		CAT A - Cold Storage for Remains (Level 2 Mortuary)		1,500.00
	X		CAT A - Cold Storage for Remains (Level 1 Mortuary)		500.00
		B.	1422123 Funeral – Undertaker’s Licence		500.00
		C.	1422123 Hearse Service Providers		
	X		CAT A - Large Scale (Above 5 Vehicles)		400.00
	X		CAT B - Medium Scale (3-5 Vehicles)		200.00
	X		CAT C - Small Scale (1-2 Vehicles)		100.00
106		1422217	Furniture Showroom		
	X		CAT A - Large Scale (Including Manufacturing)		3,000.00
	X		CAT B - Medium Scale (Including Manufacturing)		2,100.00
	X		CAT C - Medium scale (Showroom only)		1,400.00
	X		CAT D - Small scale (Showroom only)		750.00
	X		CAT D - Small scale (Showroom only)		750.00
107		1422160	Game Viewing/Commercial TV Viewing Centres	Per Annum	
	✓		CAT A - Large Scale		500.00
	✓		CAT B - Medium Scale		350.00
	✓		CAT C - Small Scale		210.00
108		1422290	Gas Cylinder/ Stoves & Accessory Dealers		
			CAT A - Large Scale		150.00
	✓		CAT B - Medium Scale		100.00
	✓		CAT C - Small Scale		50.00
109		1422218	General Goods - Sales (e.g., Generator, Water pump, Chain saw, etc.)	Per Annum	
			CAT A - Large Scale		2,400.00
			CAT B - Medium Scale		1,400.00
	✓		CAT C - Small Scale		700.00
	✓		CAT D - Individuals		500.00
110		1422219	Gift Shops	Per Annum	
			CAT A - Large Scale		280.00
	✓		CAT B - Medium Scale		170.00
	✓		CAT C - Small Scale		70.00
111		1422220	Glass Sellers (Tinted /Plain)	Per Annum	
			CAT A - Large Scale		900.00
			CAT B - Medium Scale		700.00
	✓		CAT C - Small Scale		400.00
112		1422143	Gold/Diamond Dealers	Per Annum	
	X		CAT A - Refinery		4,000.00

	X		CAT B - Merchants		2,100.00
	X		CAT C - Agents		1,700.00
	X		CAT D - Goldsmith		1,000.00
	X		CAT E - Silversmith		150.00
113		1422221	Graphic Design Companies	Per Annum	
	2		CAT A - Large Scale		2,800.00
			CAT B - Medium Scale		1,400.00
			CAT C - Small Scale		750.00
			CAT D - Individuals		300.00
114		1422291	Grain Distributors	Per Annum	
			CAT A - Wholesale		500.00
	✓		CAT B - Retail		370.00
	✓		CAT C - Others		250.00
115		1422222	Hair & Beauty Service Providers	Per Annum	
	X		CAT A - Beauty Parlour and School		1,700.00
	✓		CAT B - Beauty Parlour		1,000.00
	✓		CAT C - Salon with pedicure, manicure, braiding/weaving		900.00
			CAT D - Big Salon		170.00
	✓		CAT E - Small Salon		100.00
	✓		CAT F - Braiding and Weaving Only		400.00
	✓		CAT G - Braiding Only		140.00
	✓		CAT H - Pedicure & Manicure Only		100.00

M ain Ite m	Sub item	CoA Code	Description of Item	Frequency/ Measure	District
116		1422144	Harbours	Per Annum	
	X		CAT A - Merchandise Harbours		100,000.00
	X		CAT B - Fishing Harbours		10,000.00
117		1422145	Haulage Companies	Per Annum	
	X		CAT 'A'		3,500.00
	X		CAT 'B'		2,100.00
	X		CAT 'C'		1,000.00
118		1422026	Health Facilities – Private	Per Annum	
	i.		<i>Dental Clinics</i>		350.00
	ii.		<i>Eye Clinics</i>		
			CAT A - Ophthalmologist Clinics		350.00
			CAT B - Opticians/Optomtrist		200.00
	iii.		<i>General Clinics</i>		
			CAT A - Specialty Clinics		1,200.00
			CAT B - Primary Health Care		600.00
			<i>General Hospitals</i>		
			Primary		1,200.00
	vi.		<i>Maternity Homes</i>		
			CAT A - Expanded Services		200.00
			CAT B - General Services		110.00
	vii.		<i>Medical Diagnostic Services</i>		

			CAT A - Secondary/Tertiary		1,000.00
			CAT B - Basic/ Primary		300.00
	viii.		Licenced Herbal Medicine Units		
	X		CAT A - Foreign Clinics and Shops		2,400.00
	X		CAT B - Foreign Clinics or Shops		1,400.00
	X		CAT C - Clinic and Medicine Producers (Local)		1,000.00
	X		CAT D - Clinic Only (Local)		900.00
	✓		CAT E - Medicine Producers Only (Local)		750.00
	✓		CAT F - Herbal Shops (Local)		350.00
	+		CAT G - Shop on wheel (Mobile)		500.00
119		1422207	Hire Purchase Trading Enterprises		
	✓		CAT A - Large Scale		500.00
	+		CAT B - Medium Scale		370.00
	✓		CAT C - Small Scale		200.00
120		1422223	Ice Cream/Yoghurt Dealers	Per Annum	
	X		CAT A - Manufacturers (Large Scale)		6,700.00
	✓		CAT B - Manufacturers (Medium Scale - Local Producers)		4,500.00
	✓		CAT C - Manufacturers (Small Scale - Local Producers)		1,700.00
	X		CAT D - Wholesale/Depot		1,300.00
	✓		CAT E - Retail		300.00
121		1422224	Interior/Event Decorators	Per Annum	
			CAT A - Companies (Large)		700.00
			CAT B - Companies (Medium)		350.00
	✓		CAT C - Individuals		210.00
122		1422225	Jewelry Shops	Per Annum	
			CAT.A - Retail (Large)		1,400.00
			CAT B - Retail (Medium)		500.00
	✓		CAT C - Retail (Small)		280.00
	✓		CAT D - Table Top		70.00
123		1422226	Jewelry Repairers (watches/bracelets, etc.)	Per Annum	
	✓		CAT 'A'		140.00
	✓		CAT 'B'		70.00
124		1422124	Job Placement Agencies	Per Annum	
	X		CAT 'A'		1,700.00
	✓		CAT 'B'		600.00
	✓		CAT 'C'		280.00
125		1422227	Key Technicians/Cutters	Per Annum	
	X		CAT 'A'		140.00
	✓		CAT 'B'		60.00
126		1422125	Landscapers/Horticulturalists	Per Annum	
	X		CAT A - Large Scale		170.00
	X		CAT B - Medium Scale		130.00
			CAT C - Small Scale		90.00
127		1422054	Laundry Services	Per Annum	
	X		CAT A - Large Scale		750.00
	✓		CAT B - Medium Scale		400.00

			CAT C - Small Scale		100.00
128		1422286	Leather Works Dealers (Other Non- footwear products)	Per Annum	
	X		CAT A - Producers (Donkey Skin)		6,000.00
			CAT B - Producers (Industrial)		900.00
			CAT C - Producers (Handmade Medium)		280.00
	✓		CAT D - Sales/Others		100.00
129		1423053	Licenced Arms & Ammunition Dealers	Per Annum	
	X		CAT 'A'		9,000.00
	X		CAT 'B'		4,000.00
130		1422228	Livestock Farms	Per Annum	
			CAT A - Very large-sized		1,400.00
			CAT B - Large-sized		1,000.00
			CAT C - Medium-sized		700.00
	✓		CAT D - Small-sized		400.00
	✓		CAT E - Very Small-sized		140.00
131		1422016	Lottery Business Operators	Per Annum	
	X		CAT A - National Lotto Authority		14,500.00
	X		CAT B - National Marketing Companies/Agents		2,800.00
	✓		CAT C - Private Operators		1,400.00
	✓		CAT D - Lotto Receiver		600.00
132		1422019	Lumber Business (Including Sawmill)		
			CAT 'A'		8,500.00
			CAT 'B'		4,200.00
			CAT 'C'		2,750.00
	✓		CAT 'D'		1,400.00
133		1422292	Machine Shops (Workshop for making or repairing machines)		
			CAT A - Large Scale		400.00
			CAT B - Medium Scale		250.00
	✓		CAT C - Small Scale		150.00
134		1422293	Machine Sharpening Operators		
			CAT A - Stationed with shops		50.00
			CAT B - Mobile		35.00
135		1422021	Manufacturing/Processing Companies	Per Annum	
			CAT A - International (Large Scale)		40,000.00
			CAT B - International (Medium Scale)		30,000.00
			CAT C - International (Small Scale)		25,000.00
			CAT D - National (Large Scale)		19,500.00
			CAT E - National (Medium Scale)		13,000.00
			CAT F - National (Small Scale)		9,000.00
			CAT G - Local (Large Scale)		7,500.00
			CAT H - Local (Medium Scale)		7,000.00
			CAT I - Local (Small Scale)		5,000.00
136		1422126	Markets & Other Facilities' Management Companies	Per Annum	
			CAT A - Large Scale		14,000.00
			CAT B - Medium Scale		7,500.00

			CAT C - Small Scale		1,500.00
137		1422050	Mattress/Foam Products Dealers	Per Annum	
			CAT A - Manufacturers		5,000.00
			CAT B - Wholesalers		900.00
		✓	CAT C - Retailers (Medium Scale)		400.00
		✓	CAT D - Retailers (Small Scale)		210.00

M ain Ite m	Sub item	CoA Code	Description of Item	Frequency/ Measure	District
138		1422050	Mattress Makers/Repairers		50.00
139		1422229	Media Houses	Per Annum	
	A.	1422229	Electronic Media (Radio) Operators		
			CAT A - National & Inter-Regional		3,000.00
			CAT B - Regional		2,000.00
			CAT C - District		1,700.00
			CAT D - Community		700.00
		✓	CAT E - Recording Studios (Large)		700.00
			CAT F - Recording Studios (Medium)		350.00
			CAT G - Recording Studios (Small)		70.00
			CAT H - Information Centres (Urban)		210.00
			CAT I - Information Centres (Rural)		140.00
			CAT J - Stand Alone Radio/TV Satellite		3,500.00
	B.	1422229	Electronic Media (Television) Operators		
			CAT A - Very Large Scale		6,000.00
			CAT B - Large Scale		5,000.00
			CAT C - Medium Scale		3,500.00
		✓	CAT D - Small Scale		1,700.00
	C.	1422229	Printing Houses		
			CAT A - Large Scale		3,500.00
			CAT B - Medium Scale		2,800.00
		✓	CAT C - Small Scale		1,400.00
			CAT D - Binders		700.00
			CAT E - Others		280.00
			CAT F - Newspaper/Periodicals Vendors		70.00
140		1422230	Medical Supply Companies	Per Annum	
			CAT 'A'		1,500.00
			CAT 'B'		750.00
			CAT 'C'		400.00
141		1422285	Metal Dealers		
	A.	1422285	Metal Fabricators	Per Annum	
		✓	CAT A - Filling Station Sheds/Trailers/Underground Tanks Moulding		37,000.00
		✓	CAT B - Agro Processing Machines Surface Tanks		2,800.00
		✓	CAT C - Domestic Milling Machines		1,000.00
		✓	CAT D - Canopies and Scaffolding		600.00

		✓	CAT E - Pot, Coal pots and Sheet moulders		280.00
		✓	CAT F - Chairs and beds, etc.		210.00
B.	1422285		Fabrication Materials Dealers		
			CAT A - Large Scale		2,500.00
		✓	CAT B - Medium Scale		1,750.00
		✓	CAT C - Small Scale		1,000.00
142	1422051		Milling Businesses (For Food)	Per Annum	
		✓	CAT A - Above 3 Machines		140.00
		✓	CAT B - 2-3 Machines		90.00
		✓	CAT C - 1 Machine Only		40.00
143	1422231		Mineral Water Producers	Per Annum	
			CAT A - Bottled, Sachet & Filtered Water		1,800.00
			CAT B - Bottled & Sachet Water		1,400.00
		✓	CAT C - Sachet Water		700.00
			CAT D - Accessory Shop (Medium)		200.00
			CAT E - Accessory Shop (Small)		120.00
144	1422232		Mineral Water Distribution/Sales	Per Annum	
			CAT A - Depot		600.00
			CAT B - Wholesale		400.00
		✓	CAT C - Retail (Large)		210.00
		✓	CAT D - Retail (Medium)		90.00
		✓	CAT E - Retail (Small)		35.00
145	1422233		Mineral Marketing Companies	Per Annum	
			CAT 'A'		14,000.00
		✓	CAT 'B'		9,000.00
			CAT 'C'		5,000.00
146	1422079		Mining/Oil/Quarry Administrative offices	Per Annum	
			CAT 'A'		3,000.00
		✓	CAT 'B'		2,000.00
			CAT 'C'		1,000.00
147	1422079		Mining Operating Licence	Per Annum	
			CAT A - Large Scale		140,000.00
		✓	CAT B - Medium Scale		90,000.00
			CAT C - Small Scale		21,000.00
			CAT D - Salt Mining		10,000.00
148	1422234		Mining Sub-Contractors	Per Annum	
			CAT A - Exploration etc.		70,000.00
			CAT B - Haulage etc.		26,000.00
			CAT C - Automobile, Heavy Duty Equipment (Large)		35,000.00
			CAT D - Automobile, Heavy Duty Equipment (Medium)		22,000.00
			CAT E - Automobile, Heavy Duty Equipment (Small)		14,000.00
			CAT F - Petroleum Services		18,000.00
			CAT G - Mechanical Services (Large)		30,000.00
			CAT H - Mechanical Services (Medium)		18,000.00
			CAT I - Mechanical Services (Small)		14,000.00

		7	CAT J - Medical Services, Consultants, Technicians etc.		6,000.00
			CAT K - Transport & Catering Services		9,000.00
			CAT L - Other Professional Services		6,000.00
149		1422235	Mobile Phone & Accessories Sales/Assembling/Repairs	Per Annum	
			CAT A - Import/Assembling Wholesale/Retail/Repairs		2,100.00
		2	CAT B - Import/Wholesale/Retail/Repairs		1,400.00
		3	CAT C - Retail/Repairs		400.00
		4	CAT D - Retail Only		210.00
		5	CAT E - Repairs Only		170.00
		6	CAT F - Repairs Only (Small)		130.00
150		1422236	Mobile Phone Cards Sales	Per Annum	
		1	CAT A - Distribution/Retail		400.00
		2	CAT B - Distribution Only		350.00
		3	CAT C - Retail		70.00
151		1422045	Mother Care Shops	Per Annum	

Main Item	Sub item	CoA Code	Description of Item	Frequency/ Measure	District
			Wholesale		
			CAT A - Wholesale/Retail		1,500.00
			CAT B - Wholesale only		1,000.00
			Retail		
			CAT A - Large Scale		500.00
		1	CAT B - Medium Scale		250.00
		2	CAT C - Small Scale		100.00
152		1422237	Musical Equipment	Per Annum	
	A.	1422237	Musical Instrument Sales		
			CAT A - Wholesale/Retail		140.00
		1	CAT B - Retail (Medium)		110.00
		2	CAT C - Retail (Small)		70.00
	B.	1422237	Musical Speaker Manufacturers & Sales		100.00
153		1422127	Non-Governmental Institutions (Renewal)	Per Annum	
			CAT A - International NGOs/CSOs /FBOs		170.00
			CAT B - Local NGOs/CSOs/ FBOs		100.00
			CAT C - Community NGOs/CSOs /FBOs		70.00
154		1422135	Online Trading/Service Providers	Per Annum	
		1	CAT A - Multi Services		1,000.00
		2	CAT B - Dual Services		500.00
		3	CAT C - Single Service		500.00
155		1422284	Optical Services	Per Annum	
			CAT A - Large Scale		350.00
			CAT B - Medium Scale		250.00

			CAT C - Small Scale		140.00
156		1422239	Palm/Kernel Oil Extraction Companies	Per Annum	
			CAT A - Large Scale		28,000.00
			CAT B - Medium Scale		14,000.00
			CAT C - Small Scale		2,000.00
			CAT D - Individuals		400.00
157		1422136	Paper Product Companies	Per Annum	
			CAT 'A'		650.00
			CAT 'B'		650.00
			CAT 'C'		400.00
158		1422240	Petrochemical Companies	Per Annum	
			CAT A - Oil Exploration		37,000.00
			CAT B - Refineries		32,000.00
			CAT C - Gas Processing Plants		26,000.00
			CAT D - Oil Import/Storage		13,000.00
			CAT E - Transportation and Storage of CAT A		13,000.00
			CAT F - Transportation and Storage of CAT B		10,000.00
			CAT G - Bulk Oil Distribution Companies of CAT A		13,000.00
			CAT H - Bulk Oil Distribution Companies of CAT B		6,000.00
159		1422241	Pharmaceutical Companies	Per Annum	
	A	1422241	Pharmacies		
	X		CAT A - Manufacture Wholesale		4,000.00
	✓		CAT B - Wholesale		2,100.00
	✓		CAT C - Wholesale & Retail		2,600.00
			CAT D - Retail		1,400.00
			CAT E - Compounding Pharmacy		2,600.00
	X		CAT F - Pharmaceutical Raw Material Suppliers		2,600.00
	B	1422241	Over the Counter Medicine Sellers (OTCMs) (Licenced Chemical Shops)		210.00
160		1422047	Photographers / Video Operators	Per Annum	
	X		CAT A - Photo/Video Company with Labs		750.00
	✓		CAT B - Photo/Video Company without Labs		320.00
	✓		CAT C - Photographic Laboratory		300.00
	✓		CAT D - Photo Shops/Studio		170.00
	✓		CAT E - Individual video and photography operators		70.00
161		1422021	Plastic/ Bottle Dealers - Used	Per Annum	
	X		CAT 'A'		700.00
	X		CAT 'B'		350.00
	X		CAT 'C'		140.00
162		1422021	Plastic Processing and Manufacturing Companies	Per Annum	
			CAT A - Bulk Product Lines (e.g., tanks, pipelines)		2,100.00
	7		CAT B - Light product lines (e.g., Plastic chairs)		1,700.00
			CAT C - Others (Household wares)		1,300.00
			CAT D - Polyethylene		400.00

163		1422243	Plastic Product Sales (Including Water tanks)	Per Annum	
			CAT A - Wholesale (Large)		350.00
			CAT B - Wholesale (Small)		210.00
			CAT C - Retail (Large)		100.00
	✓		CAT D - Retail (Medium)		90.00
	✓		CAT E - Retail (Small)		70.00
			CAT F - Polyethylene Sellers		50.00
164		1422246	Poultry Farms	Per Annum	
	✓		CAT A - Above 2000 Birds		500.00
	✓		CAT B - Up to 2000 Birds		350.00
	✓		CAT C - Up to 1000 Birds		280.00
	✓		CAT D - Up to 500 Birds		140.00
165		1422137	Private Meat Van	Per Annum	90.00
166		1422138	Private Recreational Parks	Per Annum	
	7		CAT A - Large Scale		1,000.00
			CAT B - Medium Scale		750.00
			CAT C - Small Scale		600.00
167		1422028	Private Security	Per Annum	
	7		CAT 'A'		3,500.00
			CAT 'B'		2,800.00
			CAT 'C'		1,700.00
168		1422025	Professional Firms/Individuals	Per Annum	
	i.		(Architectural, Auditing, Accounting, Engineering, Legal Firms etc.)		
	7		CAT A - International		2,800.00
			CAT B - National		2,100.00
			CAT C - Regional		1,700.00
			CAT D - Local		1,400.00
			CAT E - Partnership		1,000.00
			CAT F - Solo		700.00
			CAT G - Others		400.00
	ii.		Draughtsmanship Business		
			CAT 'A'		350.00
			CAT 'B'		170.00
169		1422138	Publishing Houses	Per Annum	
	7		CAT A - Publishing Cum Wholesale		3,000.00
			CAT B - Publishing and Retail Outlets		2,500.00
			CAT C - Publishing Only (Medium)		1,400.00
			CAT D - Publishing Only (Small)		400.00
170		1422013	Quarry/Sand Operators	Per Annum	
	X		CAT A - Mechanised Quarry (Large)		6,000.00
	X		CAT B - Mechanised Quarry (Medium)		3,000.00
	X		CAT C - Mechanised Quarry (Small)		1,500.00
	✓		CAT D - Sand Winning		400.00
	✓		CAT E - Stone, Laterite & Gravels Contractors		350.00
	✓		CAT F - Manual Stone Crackers/Labourers		60.00
171		1422248	Real Estate Operators	Per Annum	
	i.		Agents		

			CAT A - Large Scale		2,800.00
			CAT B - Medium Scale		1,700.00
			CAT C - Small Scale		900.00
	ii.	✓	Developers		
		X	CAT A - Large Scale		13,500.00
		X	CAT B - Medium Scale		11,000.00
		X	CAT C - Small Scale		9,000.00
	iii.		Property Managers		
		X	CAT A - Large Scale (International)		5,000.00
		X	CAT B - Medium Scale (National)		1,700.00
		X	CAT C - Small Scale (Local)		400.00
172			1422249 Recycling Plants/Companies	Per Annum	
		X	CAT 'A'		2,800.00
		X	CAT 'B'		2,100.00
		X	CAT 'C'		1,700.00
		X	CAT 'D'		1,300.00
173			1422052 Refrigerator/Air Condition Mechanics	Per Annum	
		✓	CAT 'A'		400.00
		✓	CAT 'B'		350.00
174			1422250 *-	Per Annum	60.00
175			1422294 Rubber Cutting Machine Operators	Per Annum	
			CAT 'A'		75.00
			CAT 'B'		50.00
176			1422251 Safety Goods/Accessories	Per Annum	
	A.		1422251 Protective Wears (e.g., PPEs)		
		✓	CAT A - Health & Workplace (Large)		1,200.00
			CAT B - Health & Workplace (Medium)		850.00
			CAT C - Health Items only		700.00
			CAT D - Workplace Items only		350.00
			CAT E - Producers only		140.00
	B.		1422251 Fire Extinguisher Dealers		
		X	CAT 'A'		350.00
		X	CAT 'B'		170.00
177			1422169 Sanitary Facilities - Private	Per Annum	
	A.		1422169 Bath House Operators		
		✓	CAT A - Above 12 Showers (including toilet facility)		250.00
			CAT B - 9 -12 showers (including toilet facility)		210.00
			CAT C - Up to 8 showers (including toilet facility)		170.00
			CAT D - 13 showers and above		170.00
			CAT E - 9-12 Showers		140.00
		✓	CAT F - 8 Showers and below		100.00
	B.		1422169 Toilet Operators (Private)		
		✓	CAT A - Above 24Seater		400.00
			CAT B - Up to 24Seater		350.00
			CAT C - 9-16Seater		140.00
		✓	CAT D - Up to 8Seater		100.00
	C.		1422169 Urinal Operators (Private)		

	7		CAT A - Large Scale		140.00
			CAT B - Medium Scale		90.00
			CAT C - Small Scale		60.00
178		1422210	Satellite TV/Dish Installation Dealers		
			CAT 'A'		700.00
	✓		CAT 'B'		400.00
	✓		CAT 'C'		210.00
179		1422141	Scrap Metal Dealers	Per Annum	
			CAT A - Large Scale (Export)		2,000.00
	-		CAT B - Medium Scale (Depot)		1,500.00
	✓		CAT C - Small Scale (Collection Points)		500.00
	✓		CAT D - Very Small Scale (Collection Points)		280.00
	✓		CAT E - Individual Collectors		130.00
180		1422206	Security Fencing Companies	Per Annum	
	X		CAT A - Large Scale		500.00
	X		CAT B - Medium Scale		370.00
	X		CAT C - Small Scale		250.00
181		1422015	Service/Filling Stations	Per Annum	
	X		CAT A - Multi Purpose - Large (e.g., Fuel, Shopping Centre, Vulcanizing, Washing Bay, etc.)		6,000.00
	X		CAT B - Multi Purpose - Medium (e.g., Fuel, Shopping Centre, Vulcanizing, Washing Bay)		5,000.00
	X		CAT C - Fuel and Shopping Centres		4,000.00
	X		CAT D - Fuel, and Washing Bay		3,900.00
		✓	CAT E - Fuel Only		2,000.00
	X		CAT F - Surface Tank Points		500.00
	X		CAT G - Sale of Lubricants		140.00
	X		CAT H - Kerosene		280.00
			CAT I - LPG Retail Points (Large)		1,700.00
			CAT J - LPG Retail Points (Medium)		900.00
		✓	CAT K - LPG Retail Points Only (Small)		700.00
182		1422253	Ship Maintenance/Repair Companies	Per Annum	
	7		CAT 'A'		7,500.00
			CAT 'B'		6,000.00
			CAT 'C'		4,500.00
			CAT 'D'		3,000.00
			CAT 'E'		1,750.00
183		1422253	Shipping Companies	Per Annum	46,000.00
184		1422254	Signage Makers	Per Annum	
	7		CAT A - Digital		700.00
			CAT B - Non-digital		600.00
185		1422254	Signage Writers	Per Annum	
			CAT A - Electronic		600.00
			CAT B - Manual		350.00
186		1422256	Software Development/ Software Support Companies	Per Annum	
	7		CAT A - International Companies		10,500.00

		7	CAT B - National Large		7,000.00
			CAT C - National Medium		4,500.00
			CAT D - National Small		1,700.00
			CAT E - Individual Developers		700.00
187		1422260	Straw Basket Weavers and Sales	Per Annum	60.00
188		1422128	Telecommunication Companies	Per Annum	
	A.	1422128	Internet (Data) Services Providers		
		7	CAT 'A'		4,500.00
			CAT 'B'		2,000.00
			CAT 'C'		850.00
	B.	1422128	Phone and Internet Services Providers		
		7	CAT A - Head Office		18,200.00
			CAT B - Regional/Municipal/District Offices		17,000.00
			CAT C - Service Centres (Retail Shops)		13,000.00
			CAT D - Outsourced Service Centres (Retail Shops)		9,000.00
			CAT E - Warehouses		10,500.00
	C.	1422128	Tower Infrastructure & Other Service Providers		9,000.00
189		1422128	Terrazzo Making	Per Annum	
		7	CAT A - Two machines and above		500.00
			CAT B - One Machine		280.00
190		1422019	Timber Products Retail Outlets		
		✓	CAT A - Large scale		900.00
		✓	CAT B - Medium scale		500.00
		✓	CAT C - Small scale		350.00
191		1422110	Trade/Custom/ Inspection Companies	Per Annum	
		7	CAT 'A'		2,500.00
			CAT 'B'		1,500.00
			CAT 'C'		750.00
192		1422283	Tourism Licenced Facilities	Per Annum	
	A.	1422283	Accommodation Facilities		
	i.		Hotels/ Beach Resorts/ Motels/ Apartments		
		X	CAT A - Five Star		14,000.00
		X	CAT B - Four Star		13,000.00
		X	CAT C - Three Star		2,100.00
		X	CAT D - Two Star		700.00
		✓	CAT E - One Star		600.00
	ii.		Guest Houses (4-9 Rooms)		500.00
	iii.		Budget Hotels		350.00
	iv.		Hostels (Private):		
		X	CAT A - Above 50 Beds		1,400.00
		X	CAT B - 21-50 Beds		1,000.00
		✓	CAT C - 11-20 Beds		900.00
		✓	CAT D - Up to 10 Beds		650.00
	B.	1422283	Beach Recreational Facilities		
			CAT 'A'		900.00
			CAT 'B'		350.00

C.	1422283	Body Building Gyms		
		CAT A - Large Scale (Club Setting)		400.00
		✓ CAT B - Medium Scale		280.00
		✓ CAT C - Small Scale		140.00
D.	1422283	Food & Beverage (Eating/Catering Houses)		
i.		Formal Catering Services		
		Restaurants		
	X	CAT A - Grade 1		1,800.00
	X	CAT B - Grade 2		1,100.00
		CAT C - Grade 3		
		Fast Food		
	X	CAT A - Grade 1		2,700.00
	X	CAT B - Grade 2		1,600.00
	✓	CAT C - Grade 3		400.00
		Coffee Shop		
	7	CAT A - Grade 1		600.00
		CAT B - Grade 2		450.00
		CAT C - Grade 3		200.00
		Salad Bars		
	7	CAT A - Grade 1		400.00
		CAT B - Grade 2		250.00
		CAT C - Grade 3		140.00
		Highway Rest Stops		
	7	CAT A - Grade 1		1,850.00
		CAT B - Grade 2		800.00
		CAT C - Grade 3		500.00
ii.		Informal Catering Services		
-		Traditional Catering Establishments (chop bars)		
		CAT A - Grade 1		400.00
		CAT B - Grade 2		250.00
-		Drinking Bars		
	✓	CAT A - Grade 1		700.00
	✓	CAT B - Grade 2		350.00
-		Snack Bars		
	X	CAT A - Grade 1		600.00
	X	CAT B - Grade 2		200.00
-		Outdoor Catering Establishments		
	X	CAT A - Grade 1		250.00
		CAT B - Grade 2		90.00
-		Local Fast-Food Vendors		
	✓	CAT A - Grade 1		210.00
	✓	CAT B - Grade 2		100.00
E.	1422283	Multi-Purpose Facilities		
i.		Conference Centre		
	X	CAT A - Grade 1		500.00
	X	CAT B - Grade 2		250.00
ii.	X	Event Centre		
		CAT A - Grade 1		1,400.00

		7	CAT B - Grade 2		1,000.00
			CAT C - Club Houses		1,200.00
			CAT D - Club Houses		500.00
iii.			Convention/Exhibition Centre		
			CAT A - Grade 1		500.00
			CAT B - Grade 2		250.00
iv.		7	Banquet Facilities		
			CAT A - Grade 1		500.00
			CAT B - Grade 2		250.00
F.	1422283		Nightclubs and Theatres		
i.			Nightclub		
			CAT A - Grade 1		1,600.00
			CAT B - Grade 2		700.00
ii.			Pub		
			CAT A - Grade 1		900.00
			CAT B - Grade 2		350.00
iii.			Movie House		
		X	CAT A - Grade 1		1,300.00
		X	CAT B - Grade 2		700.00
iv.			Theatre		
		X	CAT A - Grade 1		5,000.00
		X	CAT B - Grade 2		2,500.00
v.			Spa		
			CAT A - Spa with more than 3 add-on services		1,700.00
			CAT B - Spa with 2 -3 add-on services		1,400.00
			CAT C - Spa Only		450.00
H.	1422283		Travel Trade Enterprises		
i.			Travel and Tour Operators		
		X	CAT A - With I.A.T.A. Licence		500.00
		X	CAT B - Without I.A.T.A. Licence		450.00
			CAT C - Tour Operators		350.00
ii.		X	Car Hiring/Rental Services		
			CAT A - Large Scale		350.00
			CAT B - Medium Scale		600.00
			CAT C - Small Scale		300.00
193	1422129		Transport Companies	Per Annum	
i.			Road Operators		
		X	CAT A - With own Terminal		7,000.00
		X	CAT B - Operating from Publicly Owned Terminal		6,000.00
ii.			Rail Operators		
			CAT 'A'		3,500.00
			CAT 'B'		850.00
iii.			Fuel Haulage Companies		
			CAT A - 20 Trucks and Above		10,500.00
			CAT B - 11- 19 Trucks		9,000.00
			CAT C - 5-10 Trucks		6,500.00
			CAT D - 1-5 Trucks		4,500.00
iv.			Bullion Service Companies		

			CAT A - 10 & Above Vans		4,500.00
			CAT B - 5 to 9 Vans		3,500.00
			CAT C - Below 5 Vans		3,000.00
194		1422130	Transport Charges - Commercial	Per Annum	
	A.	1422130	Transport Unions (Lorry Park Operations)		
			CAT 'A'		1,700.00
			CAT 'B'		1,250.00
			CAT 'C'		850.00
			CAT 'D'		500.00
	B.	1422130	Route Operating Permit		
			Type A Permit (Transport Entities)		250.00
			Additional Route		250.00
195		1422132	Treatment/Storage Plants	Per Annum	
	A.	X	Gas Storage Plants		60,000.00
	B.	X	Waste Treatment Plants		
		X	CAT A - Sewage		1,700.00
		X	CAT B - E-waste		1,700.00
		X	CAT C - Others		850.00
196		1422021	Tyre Manufacturing	Per Annum	
		X	CAT A - Manufacturers		1,700.00
		X	CAT B - Remoulding (OTR)		400.00
197		1422052	TV & Radio Repairers	Per Annum	90.00
198			Upholstery Dealers		
			CAT A - Production & Sales		500.00
			CAT B - Sales		400.00
			CAT C - Production		250.00
199		1422042	Used Clothing Sales ('Second Hand')	Per Annum	
			CAT A - Importers/Wholesalers		2,500.00
			CAT B - Distributors		1,400.00
		✓	CAT C - Retailers (Shops)		500.00
		✓	CAT D - Retailers (Containers/Kiosks/Tabletops)		300.00
		✓	CAT E - Retailers (Tabletops)		150.00
200		1422265	Utility Vendors	Per Annum	
		✓	CAT 'A'		500.00
		✓	CAT 'B'		350.00
		✓	CAT 'C'		140.00
201		1422266	Vehicle Examination & Licencing Centres - Private	Per Annum	
		X	CAT 'A'		2,800.00
		X	CAT 'B'		2,750.00
202		1422267	Veterinary Clinic/Hospital	Per Annum	
		X	CAT A - Vet, Lab and Shop		850.00
		X	CAT B - Vet and Shop		500.00
		X	CAT C - Vet Only		350.00
		X	CAT D - Shop Only		300.00
203		1402268	Warehouse (Private)	Per Annum	
	A.	1402268	Customs Bonded Warehouse/Container Depot		

		X	CAT 'A'		6,700.00
		X	CAT 'B'		5,700.00
		X	CAT 'C'		4,500.00
		✓	CAT 'D'		3,300.00
	B.	1402268	Un-bonded Warehouse		
		X	CAT A - 100m x 70m		8,500.00
		X	CAT B - 80m x 50m		4,000.00
		X	CAT C - 60m x 30m		1,700.00
		X	CAT D - Others		400.00
204		1422288	Waste Management Companies	Per Annum	
	A.	1422288	Dislodging Companies		
		X	CAT 'A'		500.00
		X	CAT 'B'		350.00
	B.	1422288	Mine Waste Companies		
		X	CAT 'A'		20,000.00
		X	CAT 'B'		15,000.00
	C.	1422288	Refuse Collection Companies		
		X	CAT 'A'		8,000.00
		X	CAT 'B'		3,500.00
		X	CAT 'C'		600.00
		X	CAT 'D'		350.00
	D.	1422288	Refuse Dump Container Depot Managers		
		X	CAT 'A'		350.00
		X	CAT 'B'		280.00
		X	CAT 'C'		170.00
205		1422139	Wood Fuel	Per Annum	
		✓	CAT A - Charcoal Producers		170.00
		✓	CAT B - Firewood Sellers (Large)		170.00
		✓	CAT C - Firewood Sellers (Medium)		90.00
		✓	CAT D - Firewood Sellers (Small)		40.00
		✓	CAT E - Charcoal Sellers		40.00
206		1422245	Wood Sellers	Per Annum	
	A.	1422245	Bamboo Dealers		
			CAT 'A'		140.00
			CAT 'B'		70.00
	B.	1422245	Plywood Sellers		
		X	CAT 'A'		700.00
		X	CAT 'B'		400.00
		✓	CAT 'C'		280.00
		✓	CAT 'D'		210.00

Main Item	Sub Item	CoA Code	Item Description	Frequency/ Measure	District
			DEVELOPMENT /PLANNING PERMITS	Per Project	
1		1412004	FORMS		
	i.	1412004	Development Permit Application Form		150.00

	ii.	1412004	All Other Forms (e.g., Temporary Structures, Demolition, Renovation etc.)		70.00
2			BUILDING PROCESSING FEE (Non-Refundable Deposit)		
	i.	1412032	Residential		420.00
			2 storey residential development		170.00
			3 storey residential development (below a gross floor area of 450m ²)		200.00
			3 storey and above residential development (Above gross floor area of 450m ²)	400 + 30% of 400 per gross floor	
			Apartments	Per Unit	200.00
	ii.	1412032	COMMERCIAL		
	-		Filling Station / Gas Station		900.00
	-		Shops		
			Up to 2 storey shops development		200.00
			Shops development (below a gross floor area of 450m ²)		210.00
			Shops development (above gross floor area of 450m ²)		
	-		Hotels		
			1 Storey Hotel building		320.00
			2 Storey Hotel building		350.00
			Storey Hotel building		450.00
			Building (above a gross floor area of 450m ²)		
	-		Restaurants		
			Single storey restaurant		270.00
			2 storey restaurant		300.00
			3 storey restaurant		400.00
			Building with gross floor area above 450m ²		
	-		Multi-storey parking facility		
			2 storey parking facility		450.00
			3 storey parking facility		500.00
			Parking facility (above a gross floor area of 450m ²)		
	-		Banking hall		
			1 storey Banking Hall		350.00
			2 storey Banking Hall		500.00
			3 storey Banking Hall		750.00
			Banking hall with a gross floor area above 450m ²		
	-		Radio/TV station building		
			1 storey building		350.00
			2 storey building		500.00
			3 storey building		600.00
			Building with gross floor area above 450m ²		
	-		Telecommunication Mast		6,500.00
	-		Printing houses		
			1 storey printing house		250.00

		2 storey printing house		
		3 Storey printing house		320.00
		Building with gross floor area above 450m ²		450.00
	-	Funeral home		
		CAT A - 3 storey funeral home		450.00
		CAT B - 2 storey funeral home		300.00
		CAT C - storey funeral home		250.00
		Funeral home building with gross floor area above 450m ²		
	iii.	CIVIC AND CULTURAL		
	-	Offices		
		Up to 2 storey office		
		3 storey office		300.00
		Building with gross floor area above 450m ²		420.00
		Churches/mosque		
		1 storey		250.00
		2 storeys		300.00
		3 storeys		400.00
		Building with gross floor area above 450m ²		
	-	Hospital/Clinic/Laboratory		
		1 storey Hospital/clinic/laboratory		300.00
		2 storey Hospital/clinic/laboratory		450.00
		3 storey Hospital/clinic/laboratory		550.00
		Building with gross floor area above 450m ²		
	iv.	FACTORIES/INDUSTRIAL BUILDINGS		
	-	Warehouse (storage only)		
		1 storey Warehouse (storage only)		250.00
		2 storey Warehouse (storage only)		300.00
		3 storey Warehouse (storage only)		350.00
		Building with gross floor area above 450m ²		
	-	Warehouse and Office		
		1 storey Warehouse and Office		300.00
		2 storey Warehouse and Office		350.00
		3 storey Warehouse and Office		450.00
		Building with gross floor area above 450m ²		
	-	Warehouse and Residence		
		1 storey Warehouse & Residence		300.00
		2 storey Warehouse & Residence		350.00
		3 storey Warehouse & Residence		450.00
		Building with gross floor area above 450m ²		
	-	Factories		
		Up to 2 storey factory		450.00
		Up to 3 storey factory		600.00
		Factory with gross floor area above 450m ²		
	-	Industrial complex		
		Up to 2 storey industrial complex		600.00

		Up to 3 storey industrial complex	900.00
		Industrial Complex with gross floor area above 450m ²	
v.		EDUCATION (PRIVATE)	
-		Pre-school	
		1 storey pre-school	200.00
		2 storey pre-school	250.00
		3 storey pre-school	300.00
		Building with gross floor area above 450m ²	
-		Basic School	
		1 storey basic school	250.00
		2 storey basic school	360.00
		3 storey basic school	500.00
		Building with gross floor area above 450m ²	
-		Second Cycle School	
		1 storey second cycle school	500.00
		2 storey second cycle school	600.00
		3 storey second cycle school	750.00
		Building with gross floor area above 450m ²	
-		Basic and second cycle	
		1 storey basic and second cycle school	750.00
		2 storey basic and second cycle school	900.00
		3 storey basic and second cycle school	1,000.00
		Building with gross floor area above 450m ²	
-		Vocational/Technical	
		1 storey vocational/technical school	750.00
		2 storey vocational/technical school	900.00
		3 storey vocational/technical school	1,000.00
		Building with gross floor area above 450m ²	
-		Tertiary	
		1 storey private tertiary school building	1,200.00
		2 storey private tertiary school building	1,500.00
		3 storey private tertiary school building	2,000.00
		Building with gross floor area above 450m ²	
-		Driving Schools	
		1 storey private driving school	750.00
		2 storey private driving school	900.00
		3 storey private driving school	1,000.00
		Building with gross floor area above 450m ²	
vi.		OPEN SPACE & RECREATIONAL DEVELOPMENT	
		Sports complex	1,200.00
		Events centre	900.00
-		Commercial - Telecommunication Mast	10,000.00
-		Mixed Use	1,400.00
-		Recreational Development	840.00
-		Renovation/Rehabilitation/Refurbishment	1,050.00

-		Hoarding		300.00
-		Demolition		350.50
-		Fence Wall Only		350.50
-		Approval In Principle (AIP)	One Time Payment	10,000.00
-		Certificate of Habitation/Occupancy		350.00
vii.	1412032	Validation of Spatial Data	One Time Payment	
-		Site Plan Extract		
		0.5 acre		150.00
		5 acre - 10 acre (Local Plan Extract)		1,000.00
		Beyond 11 acres (Local Plan Extract)		2,500.00
		Quick Search (Endorsed)		150.00
-		Zoning Comments		200.00
-		Surveying/Demarcation		
		0.16 acre		250.00
		0.17 acre - 0.32 acre		420.00
		0.33 acre - 1 acre		670.00
		Above 1 acre		840.00
3	1412033	BUILDING PERMIT CHARGES		
A.	1412033	New Development		
i.		Building/Permanent Structure	Cost of	0.01
ii.		Hoarding Permit (only)	Per Linear	10.00
iii.		Fence Wall Permit (only)	Cost of	0.01
iv.		Mast Permit (Installation)	One Time	
		15 Metres		18,000.00
		30 Metres		20,000.00
		35 Metres		30,000.00
		Above 35 Metres		32,500.00
B.	1412033	Building Permit Renewal (upon expiration of original permit/extension of time)		
i.		Residential	Per Case	350.00
ii.		Commercial		1,000.00
iii.		Factories/ Industrial		2,800.00
iv.		Civic & Cultural		1,400.00
v.		Recreational Development		1,600.00
vi.		Educational		840.00
vii.		Renewal for Temporary Structures		210.00
C.	1412033	Permit to repair/renovate/ rehabilitate/ refurbish		
i.		Telecommunication Mast	Per	7,000.00
ii.		Permanent Structures	Cost of	0.00
D.	1412033	Temporary Structure Permit (Constructional Site)	Per meter square	35.00
E.	1412033	Temporary Structure Permit	Per meter square	
i.		Containers		50.00
ii.		Wooden Kiosks/Sheds		25.00

F.	1412033	Billboards	Per meter square	
i.		Road Arch		
		CAT A - Class A1 (Along First Class Access)		105.00
		CAT B - Class A2 (Along Second Class Access)		70.00
		CAT C - Class A3 (Along Third Class Access)		35.00
ii.		Unipole Spectacular		
		CAT A - Class A1 (Along First Class Access)		140.00
		CAT B - Class A2 (Along Second Class Access)		105.00
		CAT C - Class A3 (Along Third Class Access)		70.00
iii.		LEDs		
		CAT A - Class A1 (Along First Class Access)		210.00
		CAT B - Class A2 (Along Second Class Access)		140.00
		CAT C - Class A3 (Along Third Class Access)		70.00
iv.		Building Wrap/Wall Drapes		
		CAT A - Class A1 (Along First Class Access)		50.00
		CAT B - Class A2 (Along Second Class Access)		35.00
		CAT C - Class A3 (Along Third Class Access)		17.00
v.		Vehicular Adverts		
		CAT A - Class A1 (Along First Class Access)		14.00
		CAT B - Class A2 (Along Second Class Access)		10.00
		CAT C - Class A3 (Along Third Class Access)		3.00
vi.		Banners		
		CAT A - Class A1 (Along First Class Access)		14.00
		CAT B - Class A2 (Along Second Class Access)		10.00
		CAT C - Class A3 (Along Third Class Access)		7.00
vii.		Other Adverts		
-		Bus Stop Shelters		
		CAT A - Class A1		700.00
		CAT B - Class A2		600.00
		CAT C - Class A3		450.00
-		Flag Poles		
		CAT A - Class A1		140.00
		CAT B - Class A2		100.00
		CAT C - Class A3		70.00
-		Group Directional Signs		
		CAT A - Class A1		700.00
		CAT B - Class A2		600.00
		CAT C - Class A3		450.00
-		Lamp Post Advertisement (Street Light Poles)		
		CAT A - Class A1		70.00
		CAT B - Class A2		60.00
		CAT C - Class A3		45.00
-		Structures on Designated Spectacular Sites		85.00

-		Renewal of outdoor adverts/billboards	Per Case	50% of
G.	1412033	Other Charges		
i.		Certified True Copy	Per Request	Cost of reproducing new
ii.		Certificate of Habitation (COH)		
iii.		Demolition Permit	Per Metre	35.00
iv.		Permit For Construction:		
v.		Road Crossing (Cutting) Permit	Per Metre	
-		Asphalt Roads		280.00
-		Paved/Surfaced Dressed Road		140.00
-		Along Road		3.00
vi.		Thrust Boring	Per Metre	
-		Asphalt Pavement/Surface Dressed Road		50.00
vii.		Permit For Construction of Tanks		
-		Tank Farm	Per Meter	1,000.00
-		Additional Tanks (Filling Stations and Others)	Per Tank	1,250.00
-		Fuel Pumps	Per Pump	2,100.00
H.	1412033	CONSTRUCTION COST FOR BUILDING PERMITS	0.63% of construction	
		Building Permit Charges [0.63%] of estimated cost of building		
i.		Residential Buildings		
		1st Class		1400-1680
		2nd Class		1120-1400
		3rd Class		840-1120
ii.		Commercial Buildings		
		1st Class		1680-2100
		2nd Class		1400-1680
		3rd Class		840-1120
iii.		Industrial Buildings		
		Heavy		2100-2520
		Light		1680-2100
4	1412034	APPROVAL FEES FOR LAND APPLICATION		
		SUB-DIVISIONS		
		Less than 1 acre		2,000.00
		1-5 acres		2,500.00
5	1412035	CHANGE OF USE		
A.		Land Use Changes		
i.		Residential to commercial		
		Less than 1 acre		2,500.00
		1-5 acres		4,000.00
ii.		Residential to Educational		
		Less than 1 acre		2,000.00
		1-5 acres		3,000.00
iii.		Residential to Civic and Cultural		
		Less than 1 acre		3,000.00

		1-5 acres	4,000.00
iv.		Residential to Light Industrial	
		Less than 1 acre	5,000.00
v.		Industrial to Other Issues	
		1-5 acres	7,000.00
		Less than 1 acre	6,000.00
		1-5 acres	7,500.00
vi.		Educational to Other Issues	
		Less than 1 acre	4,000.00
		1-5 acres	6,000.00
vii.		Open space to Other Issues	
		Less than 1 acre	6,000.00
		1-5 acres	7,500.00
B.		Publication of Approved Rezoning Request	6,000.00
C.		Approval of Local Plan	
		5 to 100 Acres	5,000.00
		101 to 200 Acres	10,000.00
		Above 201 Acres	25,000.00

Ma	Sub item	CoA Code	Description of Item	Frequency/ Measure	District
1		1423006	Burial (Cemetery) Fees		
	i.		General	Per Burial	
		✓	CAT A - 1 - 5 years	20	28.00
		✓	CAT B - 6 -17 years	20	42.00
		✓	CAT C - Adults (18 years & above)	100.00	700.00
		✓	CAT D - Tombstone e.g., marble, terrazzo, vault		6,000.00
		✓	CAT E - Concrete Vault with building		10,000.00
		✓	CAT H - Concrete Vault with tombstone		8,500.00
			CAT G - Concrete Vault with iron bars/chain fencing		7,500.00
			CAT E - Concrete Vault		7,000.00
	ii.		Grave space reservation - Public Cemetery		
			CAT A - Allocation	Onetime	8,500.00
			CAT B - Renewal/ Maintenance	Per Annum	1,700.00
	iii.		Cremation	Per Burial	
		X	CAT A - Foreigners		850.00
		X	CAT B - Non-Association Members, Ghanaians		600.00
		X	CAT C - Association Members, Ghanaians		420.00
	iv.	X	Exportation of corpse (Outside Country)	Onetime	2,800.00
	v.	X	Mausoleum	Per burial	140.00
	vi.	X	Burials at Home (Applicable only to Areas with designated burial sites)	Per burial	25,000.00
	vii.	X	Exhumation of Corpse	Per Court Order	850.00
2		1423839	Business/Product Promotion	One Week	350.00
3		1423860	Crusade Outreach /Concert Programmes	Per Day	45.00
4		1423012	Conservancy (Sanitary Services)		

	i.		Franchised		
			Public Toilet Operators	Per Month	200.00
		✓	WC & Other Technologies	Per Visit	3.00
			KVIP	Per Visit	2.00
		✓	Public Bath house Operators	Per Month	50.00
		✓	Public Urinal Operators	Per Month	250.00
	ii.		Assembly Operated		
		✓	Public Toilet	Per Visit	1.50
		✓	Public Bathhouse		
		✓	- No shower	Per Visit	1.50
		✓	- With shower	Per Visit	2.00
			Public Urinals	Per Visit	1.00
5		1423861	Environmental Health Inspection and Certification fee		
	A.		Application Forms	Onetime	8.00
	B.		Suitability (Health) Certification - Institutions	Per Annum	
	i.		Water/Drink/Food (Primary Producers)		
			CAT A - Large Scale		350.00
		✓	CAT B - Medium Scale		250.00
		✓	CAT C - Small Scale		150.00
	ii.		Water/Drink/Food (Dealers/Users)		
		✓	CAT A - Hotels/Guest Houses//Hostels		120.00
		✓	CAT B - Restaurants//Private Schools		100.00
		✓	CAT C - Chop and Drinking Bars		50.00
	C.		Health Certificate - Individuals		50.00
6		1423862	Export/Conveyance		
	i.		Animals		
			Cow (Foreign Herdsmen)	Per animal	22.00
			Cow (Local Herdsmen)	Per animal	17.00
			Sheep, Goats, Pigs, Donkey, Dog etc.	Per animal	9.00
			Birds	Per bird	3.00
			Fish	Per basket	5.00
			Bush Meat	Per animal	5.00
	ii.		Baobab		
			Large Truck	Per load	280.00
			Medium Truck	Per load	200.00
	iii.		Bamboo	Per 100	14.00
	iv.		Cane/Rattan		
			CAT A	Per Bundle	10.00
			CAT B	Per Maxi bag	6.00
			CAT C	Per Mini bag	4.50
	v.		Charcoal	Per bag	15.00
	vi.		Cotton	Per load	
			- Articulated Truck	Per load	35.00
			- Mummy Truck	Per load	21.00
			- Kia Truck	Per load	10.00
	vii.		Cola Nut		
			CAT A	Per Maxi bag	4.50

		CAT B	Per Mini bag	3.00
viii.		Firewood		
		- Articulated Truck	Per load	60.00
		- Mummy Truck	Per load	35.00
		- Kia Truck	Per load	21.00
		- Abossey Okai macho motor king/ Donkey Cart	Per load	10.00
ix.		Fruits (Banana, Mango, Pawpaw, Pineapple, Pear, Oranges etc.)	Per crate/bag/ basket	3.00
x		Cereals (millet, sorghum, maize, beans, guinea corn etc.)		
		Maxi bag		4.00
		Mini bag		1.00
xi.		Coconut		
	X	- Articulated Truck	Per load	700.00
	X	- Mummy Truck	Per load	500.00
	X	- Kia Truck	Per load	300.00
xii.		Limestone		
		- Above 7 Tonnes	Per load	85.00
		- 6 to 7 Tonnes	Per load	65.00
		- Up to 5 Tonnes	Per load	42.00
xiii.	✓	Milled Foods (Corn dough, Cassava dough, Groundnut paste, Gari etc.)	Per bag/ Per container	6.00
xiv.		Palm Fruit	Per Load	
	/	- Articulated Truck	Per load	70.00
	/	- Mummy Truck	Per load	50.00
	/	- Kia Truck	Per load	35.00
	/	- Abossey Okai Macho'	Per load	21.00
	/	- Motor king'	Per load	12.00
xv.		Stones/Quarry/Gravel Products		
		- Above 7 Tonnes	Per load	100.00
		- 6 to 7 Tonnes	Per load	70.00
		- Up to 5 Tonnes	Per load	50.00
xvi.		Sand		
		- Above 7 Tonnes	Per load	30.00
		- 6 to 7 Tonnes	Per load	17.00
		- Up to 5 Tonnes	Per load	14.00
		Smoked Meat/Fish	Per Bag	75.00
			Small Bag	50.00
xvii.		Roots and Tubers		
		<i>Yam</i>		
		- Count	100 pieces	20.00
		- Articulator Truck	Per load	300.00
		- Mummy Truck	Per load	100.00
		- Kia Truck	Per load	80.00
		- 'Abossey Okai macho'	Per load	60.00
		- 'Motor king'	Per load	40.00
		<i>Cocoyam, Cassava, Potato, etc.</i>		
		CAT A	Per Maxi bag	10.00

			CAT B	Per Mini bag	9.00
	xviii.		Vegetable dealers	Per bag/crate/ basket	3.00
	xix.		Palm Oil, Coconut Oil, Groundnut Oil	Per gallon (4.5 Litres)	4.50
	xx.			Per Maxi bag	280.00
				Per Mini Bag	240.00
	xxi.		Shea Butter	Per tonne	50.00
	xxii.		Sawn Wood Export		
		X	- KIA Truck	Per Load	100.00
		X	- Tipper Truck	Per Load	150.00
		X	- Cargo Truck	Per Load	210.00
			- Articulator Truck	Per Load	280.00
	xxiii.		Off-Loading/Landing Fee		
			CAT A - Articulator Truck		210.00
			CAT B - Cargo trucks & Buses		170.00
7		1423243	Hawkers' Fee	Per Day	5.00
8		1423246	Information Van Hiring (Assembly's)	Per Use	
			CAT A - Public Use		190.00
			CAT B - Private Use		500.00
9		1423872	ICT Centre Operations (Assembly's)		To be determined
10		1423246	Lorry Park Fee/Toll		
	i.		Commercial Vehicles	Per day	
		X	Taxi		6.00
		X	Minibus Up to 12-23seater		7.00
		X	Bus/Kia Up to 24-33seater		9.00
		X	Bus/Kia (33seater +)		10.00
		X	Articulated truck		10.00
		X	Tipper truck		5.00
		X	Rig Saw (Yellow Tricycle)		2.00
		X	Non-Lorry Park Mobile Vehicles (e.g., Taxi)		10.00
			Wheel Cart /Trolley		1.00
	ii.		Private Vehicles	Per Hour	
			Saloon Cars		4.50
			Long parking full day		9.00
			Mini Cargo Bus		25.00
			Medium Trucks		35.00
			Big Cargo Trucks		50.00
			Articulated Trucks		25.00
			Monthly Parking (for all vehicles)		200.00
11		1423001	Market	Per day/night	
			Market Tolls (Daily/ Night Tolls)		2.80
12		1423011	Marriage Fees		
			Ordinance (Cap 127) Registration Cert	Per	150.00
		✓	Customary Marriage (Resident)	Per	65.00
			Customary Marriage (Foreign)	Per	350.00
			Divorce Certificate (Customary)	Per	350.00

		✓	Certificate of Marriage	Per	50.00
		✓	Certified True Copy	Per document	130.00
		✓	Authentication of Marriage Certificate (Request by 3rd parties)	Per Document	150.00
		✓	Filing of Notice/Caveat	Per Case	50.00
		✓	Marriage ceremony (Weekend)	Per Case	150.00
		✓	Search Fee (for marriage registration)	Per Case	50.00
		✓	Search Fee (Marriage Certificate)	Per document	70.00
		✓	Licencing of Churches for Marriage	Per Church	1,400.00
		✓	Spinster/ Bachelor Certificate	Per Document	210.00
13	1422029		Mobile Sales Vans (Per Vehicle)	Per Day	3.50
14	1423015		On-Street Parking		
		X	All Vehicle Types	Up to First 3 hours	15.00
		X	All Vehicle Types	Additional time (per	10.00
		X	Company parking	Per Day	14.00
		X	Shop Owners Parking	Per week	35.00
15			Other Fees		
			Declaration of Household		140.00
16	1423201		Sale of Contract Documents (All categories) -	One Time Payment	
			CAT A - Above 550,000 (Approved by Regional Tender Review Committee)		1,000.00
		✓	CAT B - Above 75,000 - 550,000 (Approved by Entity Tender Committee)		500.00
			CAT C - Up to 75,000 (Approved by Entity Head)		300.00
17	1423737		Search Fee (General Information)	Per Case	100.00
18	1423854		Slaughter House		
		✓	CAT A - Large Animals		45.00
		✓	CAT B - Small Animals		20.00
19	1423854		Meat Van (Assembly - Door to Door Delivery)		
		X	CAT A - Cow		5.00
		X	CAT B - Small Animals		3.00
20	1423866		Special Registration Fee		
A	1423866		Mining Companies' Registration	Onetime Payment	
		X	CAT A - Large Scale		26,000.00
		X	CAT B - Medium Scale		22,000.00
		X	CAT C - Small Scale		21,000.00
		X	CAT D - Prospecting		17,000.00
		X	CAT E - Publication		10,000.00
		X	CAT F - Publication (Quarry)	Per publication/	35.00
		✓	CAT G - Salt Mining		900.00
B	1423866		Non-Governmental Institutions' Registration	Onetime Payment	
		✓	CAT A - International NGOs/CSOs		280.00

		✓	CAT B - Local NGOs/CSOs		210.00
		✓	CAT C - Community CSOs/CSOs		100.00
21		1422051	Warehouse Charges (In the Market)		
	i.		Daily /Overnight Charges (Per head load)		3.00
	ii.		Monthly Charges		
			General Charges (Per square meters)		2.00
			Handling charges (Per tonne)		16.80
			Storage (Per tonne)		9.00
			Administrative charges (Per tonne)		9.00
	iii.		Liquid oil (Drums - Per head load)		
			One (1) drum		9.00
			One (1) Jerri can		4.50
			Others (negotiable)		
22		1423841	Warehouse Charges (Outside Market)	Per Month	
		✗	CAT A - Above 20 Sq. metres		3,500.00
		✗	CAT B - 16 to 20 Sq. metres		2,500.00
		✗	CAT C - 11 to 15 Sq. metres		1,700.00
		✗	CAT D - 6 to 10 Sq. metres		900.00
		✗	CAT E - Up to 5 Sq. metres		420.00
23		1423865	Waste Management	Per Trip	
	A		Dislodgement of Liquid Waste		
		✗	Dislodging		500.00
		✗	Tipping Fee (Liquid Waste)		100.00
	B		Solid Waste Collection		
	i.		Industrial/Commercial		
			120 to 240 Litre (Special Containers)	Per Month	170.00
			1100 litres	Per Month	420.00
			3200 litres	Per Month	1,000.00
			7000 litres	Per Month	1,400.00
			12000 litres	Per Month	1,500.00
			23000 litres	Per Month	3,500.00
			23m ³	Per Trip	280.00
			15m ³	Per Trip	210.00
			12m ³	Per Trip	170.00
			10m ³	Per Trip	150.00
			Special Container (7m ³)	Per Trip	140.00
			Construction Waste	Per Trip	600.00
			Educational Institutions	Per month	210.00
			Factory Service - On Call	Per Trip	1,000.00
			Factory Service - Regular Service	Per month	600.00
			Industrial Waste	Per Trip	1,000.00
			Hospitals/Clinics	Per month	500.00
			Skip Loader Service	Per Trip	1,400.00
	ii.		Hiring of refuse Containers Commercial Rate (Hotels, Restaurants, etc.)	Per Trip	
		✗	CAT A - 23m ³ Container		600.00
		✗	CAT B - 12m ³ to 15m ³ Container		300.00

			CAT C - 120 litre to 240 litre Bin		15.00
iii.	X		Solid Waste Dumping		
			CAT A - Domestic waste		
			Skip Truck / roll-on Truck	Per Trip	28.00
			Kia Truck	Per Trip	17.00
			Motor king	Per Trip	10.00
			CAT B - Commercial waste	Per Tonne	140.00
			CAT C - Industrial waste	Per Tonne	170.00
			CAT D - Port waste	Per Tonne	140.00
			CAT E - Construction Waste	Per Tonne	1,200.00
			CAT F - Destruction of goods	Per Tonne	4,200.00
C			Solid Waste Collection Services (Domestic)	(Per month)	
i.	X		Communal Collection Service		
			CAT A - Pay-as-you-dump		3.00
ii.	X		Door to Door Collection Service		
			CAT A - 1st Class Residential Area		85.00
			CAT B - 2nd Class Residential Area		50.00
			CAT C - 3rd Class Residential Area		17.00
iii.	X		Sewage Maintenance Fees		
			CAT A - Public Toilets		10.00
			CAT B - Domestic Toilets		8.40
			CAT C - Institutional Toilets		8.40
24	1423867		Roadblock	Per day	
			CAT A - Collector Access		500.00
			CAT B - Local Access		294.00
25	1423087		Towing Charges	Per case	
			Private Vehicles (e.g., Saloon/4x4/SUVs)		250.00
			Light Heavy Vehicles (Kia Trucks and Buses)		400.00
			Dump Trucks (Tipper Trucks)		420.00
			Heavy Duty (e.g., Articulated Trucks)		600.00
			Tricycle motors		40.00
26	1423086		Vehicle Stickers/Commercial Driver's Licence	Per Annum	
i.			General		
		✓	Taxi		50.00
		✓	Heavy Duty		70.00
		✓	Light Duty		60.00
		✓	Multi-Purpose		35.00
		✓	4 - Wheel Cart (Truck)		4.20
		✓	1 & 2- Wheel Cart		2.80
		✓	Tricycles/ Motorcycles (Per Unit)		50.00
		✓	Bicycle (Per Unit)		28.00
ii.	X		Buses/Trotro		
		X	46 Passengers and above		60.00
		X	34 - 45 Passengers		50.00
		X	24 - 33 Passengers		42.00
		X	8 - 23 Passengers		35.00
iii.	X		Trucks		
			Articulator / Timber Trucks		120.00

		Cargo Trucks (Above 10 Tonnes)	75.00
		Cargo Trucks/Kia (Below 10 Tonnes)	56.00
		Tipper Trucks:	
		Up to 9.5 Cubic metres	85.00
		10 - 14 Cubic metres	150.00
		15 - 25 Cubic metres	210.00
iv.		Tankers	
		1,100 - 1,500 Gallon Capacity	210.00
		2,000 - 2,500 Gallon Capacity	280.00
		3,000 - 7,000 Gallon Capacity	350.00
v.		Earth/ Excavating / Levelling Machinery	
		Bitumen Distributor	600.00
		Bitumen Tanker	420.00
		Other Heavy-Duty Equipment	315.00
vi.		Bulldozers	
		- D. 6	210.00
		- D. 7	350.00
		- D 8	420.00
		Dumper	210.00
		Excavator	350.00
		Flat Truck	500.00
vii.		Forklift	
		21 tonnes and above	210.00
		1 - 20 tonnes	170.00
viii.		Crane Mounted	
		60 - 100 tonnes	60.00
		101 - 150 tonnes	85.00
		151 - 250 tonnes & above	100.00
		Prime Mover	500.00
		Motor Grader (125 HPL)	350.00
		Pavement Compactor	150.00
		Pavement Roller	150.00
		Low Loader	150.00
		Road Roller	150.00
		Tipping Trailer & Tractor	210.00
		Pay Loaders	150.00
		Small Track-excavators	210.00
		Large Track-excavators	350.00
		Vibrator Roller	150.00
		Wheel Loader	150.00
		Excavator Loader	150.00
		Wheel Tractor	150.00
		Air Compressor	150.00
		Static Roller (10-12)	150.00
		Plate Compactor	150.00
ix.		Other Vehicles	
		Cesspit Emptier	350.00
		Hearse	150.00

			Towing Truck		100.00
			Tractors		150.00
			Roll-on Roll-off		60.00
27		1423086	<i>Vehicle Embossment Sticker</i>	One Time Payment	50.00

M ain	Sub Item	CoA Code	Item Description	Frequency/ Measure	District
1		1430024	Building Offences	Per Case	
	i.		Penalty for development without permit		Percentage of permit charge in reference to level of
	ii.		Occupying Newly Completed Developments without Occupancy Certificate - Certificate of Habitation (CoH)		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
	vi.		Penalty for Violating 'Stop-Work' Order		100% of permit charge
	vii.		Installation of Radio/TV/Internet/Communication Mast & Others without permit		100% of permit charge

M ain	Sub Item	CoA Code	Item Description	Frequency/ Measure	District
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	Per Case	
	i.		Defecating at unauthorized places		85.00
	ii.		Urinating at unauthorized places		17.00
	iii.		Selling at unauthorized places		60.00
	iv.		Indiscriminate disposal/burning of refuse		
			Industrial Area		2,100.00

		Commercial Area		700.00
		Residential Area		600.00
		Office Area		500.00
	v.	Weedy grounds		
		Business/Commercial premises		2,100.00
		Residential premises		420.00
	vi.	Refusal to Re-plant Tree (after property development)		
		Industrial/Commercial		700.00
		Residential		350.00
	vii.	Refusal to comply with Environmental Health Screening		
	viii.	Excessive Noise Making		1,000.00
	ix.	Cutting of trees without permit	Per Tree	350.00
	x.	Littering/Unauthorised Dumping of refuse	Per Case	100.00
		CAT A - Refuse Carriers		250.00
		CAT B - Individual		25.00
4	1430023	Impounded Offences		
	A	Stray Animals	Per animal/	
		Collection - Sheep/ Goat/ Pigs/Dogs		60.00
		Collection - Donkey/ Horse/ Cow		105.00
		Feeding - Sheep/ Goats		21.00
		Feeding - Pigs		42.00
		Feeding - Dogs		42.00
		Feeding - Donkey/ Horse/Cow		120.00
	B	Vehicles	Overnight	42.00
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 unauthorized places		1,400.00
	v.	Failure to pay BOP/Rent etc. (by August).		30% of amount owed (in addition to principal)
	vi.	Refusal to pay basic rate		300.00
	vii.	Inciting a person not to pay rates		300.00
	viii.	False statement as regards the liability of a person to pay rates		300.00
	ix.	Refusal or failure for a person to supply information and wilfully obstruct any authorized person in the performance of functions		1,200.00

	x.		Penalty for refusal of an employer to pay general or special rate deducted from an employee remuneration		2,400.00
	xi.		Penalty for unauthorised collection of rate		3,000.00
	xii.		Refusal by a person appointed by the rating authority as agent for the collection to render accounts within a stipulated time.		2,400.00
	xiii.		Penalty in respect of offences by rate collectors		3,000.00
	xiv.		Penalty for bounced cheques		
	xv.		Transfer of stalls/stores without Assembly approval		700.00
	xvi.		Failure to vaccinate dogs	Per Dog	350.00
	xvii.		Operating without certified licence (e.g., Electricians)		350.00
	xviii.		Failure to obtain permit for burial		30% of the permit charge (in addition to principal)
	xix.		Roadblock without Permit		630.00
6		1430026	Retrieval Of Seized Tools/Machinery (For Various Offences)	Per Case	
			1st Time		700.00
			2nd Time		1,050.00
			3rd Time		2,100.00
7		1430022	Traffic Offences		
	i.		Parking/Stopping/Waiting/Loading/Off-loading/Moving/Turning at unauthorized Places	Per case	
			Earth Moving Equipment	Per case	420.00
			Articulator Truck	Per hour/	300.00
			Tipper/Cargo Truck/Tractor	Per hour/	250.00
			Pick-Up/ Cross-Country/SUVs Vehicle	Per case	180.00
			Saloon Car/Taxi	Per case	125.00
			Buses (large)	Per case	250.00
			Trotro/Buses (small)	Per case	210.00
			Motor bikes/Tricycles	Per case	42.00
			Push truck	Per case	13.00
	ii.		Riding bicycle and motorbike in the market	Per case	100.00
	iii.		Riding bicycle and motorbike on pedestrian walkways	Per case	100.00
	iv.		Clamping Charges (Obstruction /No Parking)	Per case	
			Heavy Duty (e.g., Articulated Trucks)		300.00
			Dump Trucks (Tipper Trucks)		210.00
			Medium Heavy-Duty Vehicles (Kia Trucks and Buses)		120.00
			Private/Light Vehicle (e.g., Saloon/4x4/ Pick-up)		100.00
			Tricycles		42.00
	v.		Refusal to obtain vehicle sticker	Per Case	

			CAT A - Articulated/ Tipper Trucks		120.00
			CAT B - Commercial Vehicles		70.00
	vi.		Refusal to emboss sticker	Per case	170.00
	vii.		Refusal to acquire Taxi Driver Licence	Per case	42.00
8		1430025	Unauthorised Diversion	Per case	
		X	Diversion of river/stream course		15,000.00
		X	Diversion of drains		7,000.00
		X	Channelling of sewage waste into drains		7,000.00
9		1430029	Illegal/Un-licenced Activities	Per Case	
		X	Gold Buying & Sales		15,000.00
		X	Logging and sale of logs		15,000.00
		X	Mining (Galamsey)		25,000.00
		X	Production and sale of Ammunitions		20,000.00
		X	Quarry Operations		15,000.00
		X	Sand Weaning		15,000.00

Main Item	Sub Item	CoA Code	Item Description	Frequency/ Measure	District
1			SPECIAL RATES		
	i.	1413003	Basic Rates		8.00
	ii.	1413006	Development Levy (LGA Section 146 sub section 3)		
2			GENERAL RATES		
	A.	1413001	Property Rates (Refer to Section 3.2 of this Document)		
	B.	1413005	Rates on other Possessions		
	i.	1413005	Bicycle Rates	Per Unit	3.00
	ii.	1413005	Cattle Rates - Foreigners	Per Animal	35.00
	iii.	1413005	Cattle Rates - Residents	Per Animal	15.00
	iv.	1413005	Donkey Rates	Per Animal	35.00
	v.	1413005	Pig Rates	Per Animal	15.00

Main Item	Sub Item	CoA Code	Item Description	Frequency/ Measure	District
1		1415036	Assembly Owned Billboards		
			CAT 'A'		4,200.00
			CAT 'B'		1,000.00
			CAT 'C'		500.00
2		1415036	Hiring of Assembly Facilities	Per day	
	i.		Assembly Hall		
			CAT A - Large		1,000.00
			CAT B - Medium		350.00
			CAT C - Small		250.00
	ii.		Assembly conference room		550.00
	iii.		Community centres		250.00
	iv.		Sub-district/Metro Halls		170.00
	v.		Assembly Forecourt		210.00
	vi.		Others		170.00

Main Item	Sub Item	CoA Code	Item Description	Frequency/ Measure	District
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3		1415052	Market Facilities	Per Month	
	i.		Stores		
			CAT A - In CBD (Central Business District)		210.00
			CAT B - Satellite Markets		120.00
			CAT C - Outside CBD		80.00
			CAT D - Sub District Store		17.00
	ii.		Stalls		
			CAT A - In CBD		9.00
			CAT B - Satellite Market		7.00
			CAT C - Outside CBD		5.00
			CAT D - Sub District Store		3.00
	iii.		Sheds		
			CAT A - In CBD		7.00
			CAT B - Satellite Markets		7.00
			CAT C - Outside CBD		4.00
			CAT D - Sub District Store		2.00
	iv.		Rent of Undeveloped Lands	4x4 ft	21.00
4		1415017	Hiring of Parks		
			CAT A - Government Recreational Park	Per event	600.00
			CAT B - Lorry Park (space rental)	Per month	1,050.00
			CAT C - Parade Grounds (Jubilee Parks)	Per day	600.00
			CAT D - School Compound (Social functions)	Per day	100.00
5		1415064	Rent on Leased Buildings		Determined by Assembly
6		1415002	Rent for Vendor Stands	Per Month	70.00
7		1415036	Buildings		
			Guest House		
			Restaurant/Canteen		
			Club House		
			Stadium		

Main Item	Sub Item	CoA Code	Item Description	Frequency/ Measure	District
1		1415008	Dividend on shares		
			Investment on shares	Dividends	
2		1415011	Interest Earned		
			On Account	Profits	
			On Deposit	Profits	
3		1415017	Land Banks		
			Industrial Parks		
			Serviced Plots	Plots	