

**DORMAA WEST DISTRICT ASSEMBLY-FEE FIXING RESOLUTION FOR 2025**

**8.1.1 BUSINESS LICENCES**

<b>Main Item</b>	<b>Sub item</b>	<b>CoA Code</b>	<b>Description of Item</b>	<b>Frequency/ Measure</b>	<b>District</b>
<b>1</b>		<b>1422111</b>	<b>Abattoir (Private)</b>		
			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
<b>2</b>		<b>1422011</b>	<b>Adinkra Designers/Kente/Smock Weavers &amp; Sellers</b>	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

<b>Main Item</b>	<b>Sub item</b>	<b>CoA Code</b>	<b>Description of Item</b>	<b>Frequency/ Measure</b>	<b>District</b>
<b>3</b>		<b>1422046</b>	<b>Advertising Companies</b>	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
<b>4</b>		<b>1422271</b>	<b>Agro Chemical/Farm Inputs Dealers</b>	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
<b>5</b>		<b>1422170</b>	<b>Agro Machine Dealers</b>	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
<b>6</b>		<b>1422277</b>	<b>Airport/Airline Businesses</b>	Per Annum	
	<b>A.</b>	<b>1422277</b>	<b>Airline Offices/Operators</b>		
			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>B.</b>	<b>1422277</b>	<b>Airport Operators</b>		
			CAT A - International		50,000.00
			CAT B - Domestic		30,000.00
	<b>C.</b>	<b>1422277</b>	<b>Air Strip Operators</b>		10,000.00
<b>7</b>		<b>1422032</b>	<b>Akpeteshie (liquor) Dealers</b>	Per Annum	
	<b>i.</b>		<b>Manufacturers (Distillers)</b>		
			CAT A - Large Scale		500.00
			CAT B - Medium Scale		210.00
			CAT C - Small Scale		100.00
	<b>ii.</b>		<b>Distributors</b>		
			CAT A - Large scale		500.00
			CAT B - Medium Scale		210.00
			CAT C - Small Scale		100.00
	<b>iii.</b>		<b>Home Based/Farm Site</b>		
			CAT A - Pito (daily brewing)		70.00
			CAT B - Palm Wine Tappers		50.00
	<b>iv.</b>		<b>Akpeteshie Sellers Only</b>		90.00
<b>8</b>		<b>1422277</b>	<b>Aluminium Fabricators (Doors/Windows)</b>	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
<b>9</b>		<b>1422278</b>	<b>Aluminium Pot Dealers ('Dadesen')</b>	Per Annum	
			CAT A - Manufacturers		210.00
			CAT B - Distributors		170.00
			CAT C - Retailers		100.00
<b>10</b>		<b>1422021</b>	<b>Aluminium Manufacturing</b>	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
<b>11</b>		<b>1422112</b>	<b>Aluminium Product Distributors</b>	Per Annum	
			CAT A - Large Scale		600.00
			CAT B - Medium Scale		300.00

			CAT C - Small Scale		140.00
<b>12</b>		<b>1422112</b>	<b>Aluminium Product Retailers</b>	Per Annum	
			Category A - Store (Large)		140.00
			Category B - Container/Kiosk (Medium)		100.00
			Category C - Table Top (Small)		70.00
<b>13</b>		<b>1422151</b>	<b>Ambulance Service Providers</b>	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
<b>14</b>		<b>1422162</b>	<b>Art Gallery</b>	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

Main Item	Sub item	CoA Code	Description of Item	Frequency/ Measure	District
<b>15</b>		<b>1422163</b>	<b>Arts &amp; Handicraft Dealers</b>	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
<b>16</b>		<b>1422281</b>	<b>Artisans e.g., Masons, Carpenters, Plumbers, Electricians, Painters, Steel Benders, Tile Layers etc.</b>	Per Annum	
			CAT 'A'		70.00
			CAT 'B'		35.00
<b>17</b>		<b>1422164</b>	<b>Auctioning Firms / Agencies / Auctioneers</b>	Per Annum	
			CAT 'A'		1,200.00
			CAT 'B'		1,000.00
			CAT 'C'		650.00
			CAT 'D'		350.00
<b>18</b>		<b>1422052</b>	<b>Auto Mechanics/ Electricians/Sprayers Etc.</b>	Per Annum	
	<b>i.</b>	<b>1422052</b>	<b>Air Condition Mechanics</b>		
			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
	<b>ii.</b>	<b>1422052</b>	<b>Arc Welders</b>		
			CAT A - Fuel and Water Tankers; Truck Builders		350.00
			CAT B - Light vehicle repairs, Container Shops, and Iron Gates		210.00
	<b>iii.</b>	<b>1422052</b>	<b>Argon (Aluminium) Welders</b>		150.00

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

			CAT D - Sales Outlets with showrooms		2,100.00
	<b>iii.</b>		<b>Used Vehicle Sales (Second-hand Car Dealers)</b>		
			CAT A - Large Scale (Above 50 Vehicles)		2,100.00
			CAT B - Medium Scale (20-49 Vehicles)		1,700.00
			CAT C - Small Scale (Below 20 Vehicles)		1,000.00
	<b>iv.</b>		<b>Heavy Equipment Hiring Services</b>		
			CAT A - Mining Equipment (Large)		9,000.00
			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>B.</b>	<b>1422270</b>	<b>Vehicle Assembling &amp; Manufacturing Dealers</b>		
			CAT A - Foreign		15,000.00
			CAT B - Local		7,500.00
	<b>C.</b>	<b>1422270</b>	<b>Bolt and Nut Dealers</b>		
			CAT A - Shop		100.00
			CAT B - Table Top		90.00
	<b>D.</b>	<b>1422270</b>	<b>Spare Parts Sales Outlets (New)</b>		
			CAT A - Importers/Wholesalers Only		900.00
			CAT B - Wholesalers Only		500.00
			CAT C - Retailers (Large)		280.00
			CAT D - Retailers (Medium)		170.00
			CAT E - Retailers (Small)		90.00
	<b>E.</b>	<b>1422270</b>	<b>Spare Parts Sales Outlets (Second- hand)</b>		
			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
	<b>F.</b>	<b>1422270</b>	<b>Tyre/Battery Dealers – New</b>		
			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
	<b>G.</b>	<b>1422270</b>	<b>Tyre/Battery Dealers – Used</b>		
			CAT A - Wholesale		1,500.00
			CAT B - Retail (Large)		850.00
			CAT C - Retail (Medium)		300.00
			CAT D - Retail (Small)		100.00
	<b>H.</b>	<b>1422270</b>	<b>Windscreen Dealers</b>		
			CAT 'A'		350.00
			CAT 'B'		210.00
			CAT 'C'		140.00
<b>20</b>		<b>1422279</b>	<b>Bags and Suitcases Dealers</b>	<b>Per Annum</b>	
			CAT A - Large Scale		350.00

			CAT B - Medium Scale		210.00
			CAT C - Small Scale		100.00
<b>21</b>		<b>1422168</b>	<b>Barbering Shop (floor space and number of points)</b>	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
<b>22</b>		<b>1422009</b>	<b>Bakeries</b>	Per Annum	
			CAT A - Large Scale (Industrial operations)		700.00
			CAT B - Medium Scale		300.00
			CAT C - Small Scale		140.00
<b>23</b>		<b>1422289</b>	<b>Beads Dealers</b>		
			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
<b>24</b>		<b>1402067</b>	<b>Alcoholic and Non-Alcoholic beverages</b>	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
<b>25</b>		<b>1422133</b>	<b>Bet &amp; Game Centres</b>	Per Annum	
	<b>A.</b>	<b>1422133</b>	<b>Casino Operations</b>		5,000.00
	<b>B.</b>	<b>1422133</b>	<b>Sports Betting Operations</b>		
			CAT A - Online Betting		3,500.00
			CAT B - Online + Brick & Mortar/Land Base		3,200.00
			CAT C - Brick and Mortar		2,400.00
	<b>C.</b>	<b>1422133</b>	<b>Route Operations (Console/console Games)</b>		
			CAT 'A'		3,500.00
			CAT 'B'		3,000.00
			CAT 'C'		600.00
			CAT D (Per Machine)		350.00
<b>26</b>		<b>1422010</b>	<b>Bicycles/Tricycles/Motorcycles Dealers (Brand New)</b>	Per Annum	
			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
<b>27</b>		<b>1422010</b>	<b>Bicycles/Tricycles/Motorcycle Dealers (Second-hand)</b>	Per Annum	
			CAT A - Large Scale		500.00
			CAT B - Medium Scale		350.00
			CAT C - Small Scale		200.00

<b>28</b>		<b>1422010</b>	<b>Bicycles/Tricycles/Motorcycles Parts Sales</b>	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
<b>29</b>		<b>1422010</b>	<b>Bicycle Tricycle/ Motorcycle Repairers</b>	Per Annum	
			CAT A - Tricycle		60.00
			CAT B - Motorcycle		35.00
			CAT C - Bicycle		15.00
<b>30</b>		<b>1422040</b>	<b>Billboards/Outdoor Adverts</b>	Dependent on class of access	
	<b>i.</b>		<b>Billboards (e.g., Road Arches, Unipole spectacular, LEDs, Building wrap or Wall Drape signs, Vehicular Adverts, Banners)</b>	Per Annum/ m <sup>2</sup>	
			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
			<b>Other Adverts</b>		
	<b>ii.</b>		<b>Aerial Adverts - Planes, Balloons etc</b>	(Per Day Fee in All Zones)	150.00
	<b>iii.</b>		<b>Bus Stop Shelters</b>		
			CAT A - Class A1		480.00
			CAT B - Class A2		320.00
			CAT C - Class A3		220.00
	<b>iv.</b>		<b>Flag Poles</b>	Per Annum	
			CAT A - Class A1		350.00
			CAT B - Class A2		292.00
			CAT C - Class A3		200.00
	<b>v.</b>		<b>Group Directional Signs</b>	Per Annum	
			CAT A - Class A1		5,250.00
			CAT B - Class A2		4,900.00
			CAT C - Class A3		4,250.00
	<b>vi.</b>		<b>Lamp post Adverts (Street Light Poles)</b>	Per Annum	220.00
	<b>vii.</b>		<b>Posters</b>	Per Day	6.00
	<b>viii.</b>		<b>Structures on Designated Spectacular Sites</b>		Fee Based on a Bid / Auction Process
	<b>ix.</b>		<b>Others (Not categorised above)</b>	Per sq/m per Annum	38.00
<b>31</b>		<b>1422173</b>	<b>Blacksmith</b>	Per Annum	100.00
<b>32</b>		<b>1422053</b>	<b>Blocks &amp; Concrete Producers</b>	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
<b>33</b>	<b>1422021</b>	<b>Boat/Canoe Dealers (Manufacturers)</b>		Per Annum	
			CAT A - Importers		300.00
			CAT B - Local Producers		250.00
<b>34</b>	<b>1422174</b>	<b>Boat/Canoe Operators</b>		Per Annum	
			CAT A - Large Scale		240.00
			CAT B - Medium Scale		170.00
			CAT C - Small Scale		100.00
<b>35</b>	<b>1422280</b>	<b>Book, Stationery, Office Equipment, Computer &amp; Accessory, etc. Shops</b>		Per Annum	
			CAT A - Book Shops, Stationeries, Office Equipment, Computer & Accessories		4,000.00
			CAT B - Computer, Accessories, Office Equipment, Stationery		2,400.00
			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
			CAT K - Table Top/Truck Pusher		70.00
			CAT L - Mobile Vans		210.00
<b>36</b>	<b>1422273</b>	<b>Boutiques (Including African Wear)</b>		Per Annum	
			CAT A - Large Scale		2,100.00
			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
<b>37</b>	<b>1422001</b>	<b>Breweries</b>		Per Annum	
			CAT 'A'		30,000.00
			CAT 'B'		14,000.00
			CAT 'C'		9,000.00
			CAT 'D'		5,000.00
<b>38</b>	<b>1422113</b>	<b>Bridal Homes</b>		Per Annum	
			CAT 'A'		1,400.00
			CAT 'B'		1,000.00
			CAT 'C'		250.00
<b>39</b>	<b>1422114</b>	<b>Butcher's Licence</b>		Per Annum /Per Butcher	
			CAT A - Master Butcher		120.00
			CAT B - Butcher		80.00
<b>40</b>	<b>1422176</b>	<b>Building Material Dealers</b>		Per Annum	

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

<b>Main Item</b>	<b>Sub item</b>	<b>CoA Code</b>	<b>Description of Item</b>	<b>Frequency/ Measure</b>	<b>District</b>
<b>41</b>		<b>1422008</b>	<b>Business Centres</b>	Per Annum	
			CAT A - Internet, Word Processing, Printing and Copying Services plus above 20 Workstations with Internet Service Retailing		4,000.00
			CAT B - Internet, Word Processing, Printing and Copying Services plus above 20 Workstations		2,100.00
			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
<b>42</b>		<b>1422021</b>	<b>Cable Manufacturers</b>		
			CAT 'A'		8,050.00
			CAT 'B'		6,000.00
			CAT 'C'		5,530.00
			CAT 'D'		5,000.00
<b>43</b>		<b>1422011</b>	<b>Cane Product Weavers</b>	Per Annum	
			CAT 'A'		170.00
			CAT 'B'		140.00
			CAT 'C'		100.00

<b>Main Item</b>	<b>Sub item</b>	<b>CoA Code</b>	<b>Description of Item</b>	<b>Frequency/ Measure</b>	<b>District</b>
<b>44</b>		<b>1422178</b>	<b>Car Washing Bay</b>	Per Annum	
			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
<b>45</b>		<b>1422021</b>	<b>Canopy Producers</b>		
			CAT A - Tarpaulin Fabric Sewing and metal Fabricators		250.00
			CAT B - Metal Fabricators		150.00
			CAT C - Fabric Sewing		50.00
<b>46</b>		<b>1422179</b>	<b>Carpentry Workshops</b>		
			CAT A - Furniture Large Scale		500.00
			CAT B - Furniture Medium Scale		170.00
			CAT C - Furniture (plus upholstery - Medium)		140.00
			CAT D - Furniture (plus upholstery - Small)		90.00
			CAT E - Minor Works		60.00
<b>47</b>		<b>1422191</b>	<b>Casket &amp; Coffin Dealers</b>		
			CAT A - Importers		1,700.00
			CAT B - Industrial (Manufacture & Sale)		1,000.00
			CAT C - Manual (Manufacture & Sale)		250.00
			CAT D - Sales Outlets		100.00
			CAT E - Manufacturers Only		90.00
<b>48</b>		<b>1422181</b>	<b>Contracted Caterers (e.g., School Feeding)</b>	Per Annum	
			CAT A - Above 1,000 pupils		700.00
			CAT B - Above 500 to 1,000 pupils		600.00
			CAT C - Up to 500 pupils		400.00
<b>49</b>		<b>1422287</b>	<b>CD Sellers (Audio/Video)</b>	Per Annum	
			CAT A - Shops		240.00
			CAT B - Table Tops		70.00
			CAT C - Mobile Vans		40.00
<b>48</b>		<b>1422183</b>	<b>Cement &amp; Limestone Factories</b>	Per Annum	
			CAT 'A'		60,000.00
			CAT 'B'		45,000.00
			CAT 'C'		17,000.00
<b>50</b>		<b>1422184</b>	<b>Ceramics/Pottery Producers/Sellers</b>	Per annum	
			CAT 'A'		90.00
			CAT 'B'		60.00

Main Item	Sub item	CoA Code	Description of Item	Frequency/ Measure	District
<b>51</b>		<b>1422185</b>	<b>Ceremonial Hiring Services</b>	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

			CAT E - Recreational/social facilities (Large)		1,300.00
			CAT F - Recreational/social facilities (Medium)		900.00
			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
<b>52</b>		<b>1422186</b>	<b>Chandlery (shipping supplies) Services</b>	Per Annum	
			CAT 'A'		4,000.00
			CAT 'B'		3,000.00
			CAT 'C'		900.00
			CAT 'D'		450.00
			CAT 'E'		250.00
<b>53</b>		<b>1422187</b>	<b>Cigarette Dealers</b>	Per Annum	
			CAT A - Importers/Wholesalers		5,000.00
			CAT B - Distributors		1,400.00
			CAT C - Retailers		900.00
<b>54</b>		<b>1422054</b>	<b>Cleaning Companies</b>	Per Annum	
			CAT A - Household/Office (Large)		2,100.00
			CAT B - Household/Office (Medium)		1,300.00
			CAT C - Household/Office (Small)		700.00
			CAT D - Household/Office (Very Small)		350.00
<b>55</b>		<b>1422059</b>	<b>Cocoa Residue Buying Companies</b>	Per Annum	
			CAT 'A'		900.00
			CAT 'B'		700.00
<b>56</b>		<b>1422188</b>	<b>Cocoa/ Shea Nut/Cotton Buying Companies</b>	Per Annum	
			CAT A - Large Scale (Mother Company)		13,000.00
			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
<b>57</b>		<b>1422189</b>	<b>Coconut Oil Production/Sales</b>	Per Annum	
			CAT A - Company (Large Scale)		1,400.00
			CAT B - Company (Medium Scale)		700.00
			CAT C - Company (Small Scale)		350.00
			CAT D - Individuals		100.00
<b>58</b>		<b>1422190</b>	<b>Coffee/Cashew Buying Companies</b>	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
<b>59</b>		<b>1422192</b>	<b>Cola Nut Buying Companies</b>	Per Annum	
			CAT A - Large Scale		350.00
			CAT B - Medium Scale		250.00
			CAT C - Small Scale		170.00
<b>60</b>		<b>1422115</b>	<b>Cold Storage Facilities</b>	Per Annum	
	<b>i.</b>		<b><i>Importers with Own/Rented Cold Storage Facilities</i></b>		
			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
	<b>ii.</b>		<b><i>Non-Importers with Rented Cold Storage Facilities (Local)</i></b>		
			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
	<b>iii.</b>		<b><i>Non-Importers with Containerised Cold Storage Facilities (Local)</i></b>		
			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
<b>61</b>		<b>1422045</b>	<b>Commercial Houses/Departmental Stores</b>	<b>Per Annum</b>	
			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
<b>62</b>		<b>1422193</b>	<b>Commercialised State Companies/ Corporations</b>	<b>Per Annum</b>	
			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
<b>63</b>		<b>1422243</b>	<b>Commercial Water Tanker Suppliers</b>	<b>Per Annum</b>	
			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

Main	Sub item	CoA Code	Description of Item	Frequency/ Measure	District
64		1422066	<b>Commissioner of Oath/Letter Writers</b>	Per Annum	
			CAT 'A'		90.00
			CAT 'B'		60.00
65		1422159	<b>Communication Mast Operating Licence</b>	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	<b>Computer/Accessories/ Office Equipment Repairs</b>	Per Annum	
			CAT A - Large Scale		900.00
			CAT B - Medium Scale		400.00
			CAT C - Small Scale		170.00
67		1422194	<b>Condiments/Confectioneries (e.g., Biscuits, toffees, and spices)</b>	Per Annum	
			CAT A - Wholesale		350.00
			CAT B - Retail		170.00
			CAT C - Table Top		70.00

Main Item	Sub item	CoA Code	Description of Item	Frequency/ Measure	District
68		1422281	<b>Artisans e.g., Masons, Carpenters, Plumbers, Electricians, Painters, Steel Benders, Tile Layers etc.</b>	Per Annum	
			CAT 'A'		70.00
			CAT 'B'		35.00
69		1422196	<b>Cooking/Household Utensil Sales</b>	Per Annum	
			CAT 'A'		250.00
			CAT 'B'		170.00
			CAT 'C'		90.00
70		1422021	<b>Cosmetics Production</b>	Per Annum	
			CAT 'A'		2,100.00
			CAT 'B'		1,000.00
71		1422197	<b>Cosmetic/Personal Care/Hair Product Sales</b>	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	<b>Courier Services</b>	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

<b>73</b>		<b>1422198</b>	<b>Curtains/Carpets etc. Sales</b>	Per Annum	
			CAT 'A'		170.00
			CAT 'B'		100.00
			CAT 'C'		70.00
<b>74</b>		<b>1422110</b>	<b>Custom/Port Agents</b>	Per Annum	
	<b>i.</b>		<b>Clearing Agents</b>		
			CAT 'A'		1,700.00
			CAT 'B'		1,000.00
			CAT 'C'		900.00
			CAT 'D'		600.00
	<b>ii.</b>		<b>Port Services</b>		
			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
<b>75</b>		<b>1422147</b>	<b>Digital Embroidery Companies</b>	Per Annum	
			CAT 'A'		1,700.00
			CAT 'B'		700.00
			CAT 'C'		250.00
<b>76</b>		<b>1422045</b>	<b>Disposable Products Dealers</b>		
			CAT A - Wholesalers/Retailers		300.00
			CAT B - Retailers (Medium)		170.00
			CAT C - Retailers (Small)		75.00
<b>77</b>		<b>1422199</b>	<b>Dog Licence</b>	Per Annum	14.00
<b>78</b>		<b>1422199</b>	<b>Dog Breeding &amp; Sales Licence</b>	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
<b>79</b>		<b>1402038</b>	<b>Dressmakers/Tailors (Industrial)</b>	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
<b>80</b>		<b>1422038</b>	<b>Dressmakers/Tailors (Non-Industrial)</b>	Per Annum	
			CAT A - Large Scale		130.00
			CAT B - Medium Scale		90.00
			CAT C - Small scale		70.00
<b>81</b>		<b>1422038</b>	<b>Dressmakers/Tailors Services</b>	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
<b>82</b>		<b>1422119</b>	<b>Drilling Companies</b>	Per Annum	
	<b>i.</b>		<b>Mining</b>		
			CAT A - Exploration & Prospecting - (Large)		26,000.00
			CAT B - Exploration & Prospecting - (Small)		17,000.00
			CAT C - Ancillary Services		15,120.00
	<b>ii.</b>		<b>Oil / Gas</b>		
			CAT A - Exploration & Prospecting - (Large)		130,000.00
			CAT B - Exploration & Prospecting - (Medium)		40,000.00
			CAT C - Exploration & Prospecting - ( <b>Very Small</b> )		3,500.00
			CAT D - Ancillary Services		60,000.00
	<b>iii.</b>		<b>Water (Borehole)</b>		
			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
<b>83</b>		<b>1422202</b>	<b>Driving Schools</b>	Per Annum	
			CAT A - Above 6 Vehicles		600.00
			CAT B - 4 - 6 Vehicles		400.00
			CAT C - 1 - 3 Vehicles		210.00
<b>84</b>		<b>1422024</b>	<b>Educational Institutions – Private</b>	Per Annum	
	<b>A.</b>	<b>1422024</b>	<b>Day Care Centres (Early Childhood Development Centres)</b>		
			CAT A - Grade A		1,500.00
			CAT B - Grade B		500.00
			CAT C - Grade C		350.00
	<b>B.</b>	<b>1422024</b>	<b>Pre-Tertiary Schools</b>		
	<b>i.</b>		<b>Basic School (KG/Primary/Junior High Schools)</b>		
	<b>-</b>		<b>Foreign Curriculum Operators</b>		
			CAT A - KG/Primary/Junior High Schools		50,000.00
			CAT B - KG/Primary		50,000.00
	<b>-</b>		<b>National Curriculum Operators</b>		
			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
	<b>ii.</b>		<b>Secondary Level (Senior High/Technical/ Vocational Schools)</b>		
			CAT A - Large		2,100.00

			CAT B - Medium		1,400.00
			CAT C - Small		1,000.00
	<b>iii.</b>		<b>Basic to Secondary School</b>		
			CAT A - Large		3,500.00
			CAT B - Medium		2,800.00
	<b>iv.</b>		<b>Specialised Schools (Remedial School)</b>		
			CAT 'A'		1,000.00
			CAT 'B'		500.00
	<b>C.</b>	<b>1422024</b>	<b>Tertiary Schools</b>		
			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
	<b>D.</b>	<b>1422024</b>	<b>Training &amp; Vocational Institutions (Media, Construction, Fashion, Floral, Catering, Cosmetology &amp; Wellness, etc.)</b>		
			CAT 'A'		1,200.00
			CAT 'B'		700.00
			CAT 'C'		600.00
			CAT 'D'		400.00
	<b>E.</b>	<b>1422024</b>	<b>Other Educational &amp; Training Centres</b>		
	<b>ii.</b>		<b>Computer Schools/ Training Centre</b>		
			CAT A - International		1,500.00
			CAT B - Local (Large)		900.00
			CAT C - Local (Small)		400.00
	<b>iii.</b>		<b>Private Library</b>		140.00
<b>85</b>		<b>1422024</b>	<b>Egg Dealers</b>	<b>Per Annum</b>	
			CAT A - Wholesale		170.00
			CAT B - Retail Shops		100.00
			CAT C - Mobile Retail		90.00
<b>86</b>		<b>1402205</b>	<b>Electrical Appliances (New &amp; Second- hand)</b>	<b>Per Annum</b>	
			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
<b>87</b>		<b>1422207</b>	<b>Electronic/Home Appliances/Shops (New &amp; Second Hand)</b>	<b>Per Annum</b>	
			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
<b>88</b>		<b>1422207</b>	<b>Electronic/Home Appliance Parts Dealers</b>	Per Annum	
			CAT 'A'		350.00
			CAT 'B'		220.00
			CAT 'C'		140.00
<b>89</b>		<b>1422147</b>	<b>Embossment Centres</b>	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
<b>90</b>		<b>1422247</b>	<b>Energy Suppliers/Dealers</b>	Per Annum	
	<b>A.</b>	<b>1422247</b>	<b>Power &amp; Energy Dealers</b>		
			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>B.</b>	<b>1422247</b>	<b>Solar Energy Dealers</b>		
			CAT A - Importers		2,400.00
			CAT B - Manufacturers		1,700.00
			CAT C - Retailers		900.00
			CAT D - Technicians		500.00
<b>91</b>		<b>1422211</b>	<b>Engineering Laboratories</b>	Per Annum	
			CAT A - Geological Services		3,500.00
			CAT B - Industrial Services		2,100.00
			CAT C - Others		1,400.00
<b>92</b>		<b>1422021</b>	<b>Fabric Dealers – Manufacturing</b>	Per Annum	
			CAT A - Large Scale		900.00
			CAT B - Medium Scale		600.00
			CAT C - Small Scale		210.00
<b>93</b>		<b>1422213</b>	<b>Fabric Dealers – Sales</b>	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
<b>94</b>		<b>1422051</b>	<b>Feed Mills (Poultry, Pets, Fish etc.) – Production</b>	Per Annum	
			CAT 'A'		1,000.00
			CAT 'B'		400.00
			CAT 'C'		210.00
<b>95</b>		<b>1422282</b>	<b>Feed Sellers (Poultry, Pets, Fish etc.)</b>	Per Annum	

			CAT A - Wholesalers		280.00
			CAT B - Distributors		170.00
			CAT C - Retailers		90.00
<b>96</b>		<b>1422146</b>	<b>Film Production/Distribution</b>	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
<b>97</b>		<b>1422044</b>	<b>Financial Institutions (Banking)</b>	Per Annum	
	<b>A.</b>	<b>1422044</b>	<b>Central Bank</b>		45,000.00
	<b>B.</b>	<b>1422044</b>	<b>Development Banks</b>		25,000.00
	<b>C.</b>	<b>1422044</b>	<b>Universal Banks</b>		
			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
	<b>D.</b>	<b>1422044</b>	<b>Special Deposit Taking Institutions (SDIs)</b>		
	<b>i.</b>		<b>Savings and Loans Companies &amp; Finance Houses</b>		
			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
	<b>ii.</b>		<b>Leasing &amp; Mortgage Finance Companies</b>		
			CAT A - Head Office		1,700.00
			CAT B - Branch		1,200.00
	<b>E.</b>	<b>1422044</b>	<b>Other Financial Institutions</b>		
	<b>i.</b>		<b>Microfinance Companies (Deposit Taking)</b>		
			CAT A - Head Office		1,200.00
			CAT B - Branch		500.00
	<b>ii.</b>		<b>Microcredit/Money Lenders/Credit Union</b>		
			CAT A - Head Office		1,200.00
			CAT B - Branch		500.00
			CAT C - Tier 4 Operators		200.00
	<b>iii.</b>		<b>Rural &amp; Community Banks</b>		
			CAT A - Head Office		1,500.00
			CAT B - Branch		370.00
			CAT C - Agency		250.00
			CAT D - Mobilisation Centre		120.00
	<b>iv.</b>		<b>Financial NGOs</b>		
			CAT A - Head Office		370.00
			CAT B - Branch		250.00
	<b>F.</b>		<b>Forex Bureaus</b>		
			CAT A - Head Office		500.00
			CAT B - Branch		250.00
	<b>G.</b>	<b>1422044</b>	<b>Financial Technology Companies (FINTECH)</b>		

			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
	<b>H.</b>	<b>1422044</b>	<b>Stand Alone ATMs</b>		500.00
<b>98</b>		<b>1422044</b>	<b>Non-Financial Institutions</b>		
	<b>A.</b>	<b>1422044</b>	<b>Insurance Companies</b>	Per Annum	
			<b>Re-insurance</b>		15,000.00
			<b>Non-Life Insurance</b>		
			CAT A - Head Office		9,000.00
			CAT B - Branch Office		6,000.00
			CAT C - Agency Office		3,500.00
			<b>Life Insurance</b>		
			CAT A - Head Office		6,200.00
			CAT B - Branch Office		2,500.00
			CAT C - Agency Office		1,500.00
			<b>Brokers</b>		
			CAT A - Main Office		2,500.00
			CAT B - Branch Office		1,000.00
	<b>B.</b>	<b>1422044</b>	<b>Capital Market Companies</b>	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
<b>99</b>		<b>1422120</b>	<b>Fish Farming Companies</b>	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
<b>100</b>		<b>1422215</b>	<b>Fishing Nets and Accessories Dealers</b>	Per Annum	
			CAT A - Importers/Wholesalers		900.00
			CAT B - Wholesalers		700.00
			CAT C - Retailers		280.00
			CAT D - Table Top		60.00
<b>101</b>		<b>1422063</b>	<b>Floral and Allied Products</b>	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
<b>102</b>			<b>Footwear Dealers</b>		
	<b>i.</b>		<b>Footwear Producers</b>		
			CAT A - Large ( <b>Industrial/Handmade</b> )		300.00
			CAT B - Medium (Industrial/Handmade)		220.00
			CAT C - Small (Handmade)		70.00
	<b>ii.</b>		<b>Footwear Sales - New</b>		
			CAT 'A'		150.00
			CAT 'B'		100.00
			CAT 'C'		75.00
	<b>iii.</b>		<b>Footwear Sales - Used</b>		
			CAT 'A'		100.00
			CAT 'B'		75.00
			CAT 'C'		40.00
	<b>iv.</b>		<b>Footwear Accessory Sales</b>		
			CAT 'A'		110.00
			CAT 'B'		90.00
	<b>v.</b>		CAT 'C'		50.00
			<b>Footwear Repairers (Cobblers)</b>		
			CAT 'A'		70.00
			CAT 'B'		35.00
<b>103</b>		<b>1422091</b>	<b>Foreign Trade Goods Dealers)</b>	Per Annum	
	<b>A.</b>	<b>1422091</b>	<b>Exporters of General Goods</b>		
			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>B.</b>	<b>1422091</b>	<b>Importers of General Goods</b>		
			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
<b>104</b>		<b>1422121</b>	<b>Freight Forwarding Operators</b>	Per Annum	
			CAT A - Large Scale		35,000.00
			CAT B - Medium Scale		21,000.00
			CAT C - Small Scale		13,000.00
<b>105</b>		<b>1422123</b>	<b>Funeral Related Business</b>	Per Annum	
	<b>A.</b>		<b>Burial Grounds/Funeral Homes/Mortuaries - Private</b>		
		<b>i.</b>	<b>Burial Grounds</b>		2,500.00
		<b>ii.</b>	<b>Funeral Homes</b>		

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

			CAT B - Merchants		2,100.00
			CAT C - Agents		1,700.00
			CAT D - Goldsmith		1,000.00
			CAT E - Silversmith		150.00
<b>113</b>		<b>1422221</b>	<b>Graphic Design Companies</b>	Per Annum	
			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
<b>114</b>		<b>1422291</b>	<b>Grain Distributors</b>	Per Annum	
			CAT A - Wholesale		500.00
			CAT B - Retail		370.00
			CAT C - Others		250.00
<b>115</b>		<b>1422222</b>	<b>Hair &amp; Beauty Service Providers</b>	Per Annum	
			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

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

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

			CAT C - Small Scale		100.00
<b>128</b>		<b>1422286</b>	<b>Leather Works Dealers (Other Non- footwear products)</b>	Per Annum	
			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
<b>129</b>		<b>1423053</b>	<b>Licensed Arms &amp; Ammunition Dealers</b>	Per Annum	
			CAT 'A'		9,000.00
			CAT 'B'		4,000.00
<b>130</b>		<b>1422228</b>	<b>Livestock Farms</b>	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
<b>131</b>		<b>1422016</b>	<b>Lottery Business Operators</b>	Per Annum	
			CAT A - National Lotto Authority		14,500.00
			CAT B - National Marketing Companies/Agents		2,800.00
			CAT C - Private Operators		1,400.00
			CAT D - Lotto Receiver		600.00
<b>132</b>		<b>1422019</b>	<b>Lumber Business (Including Sawmill)</b>		
			CAT 'A'		8,500.00
			CAT 'B'		4,200.00
			CAT 'C'		2,750.00
			CAT 'D'		1,400.00
<b>133</b>		<b>1422292</b>	<b>Machine Shops (Workshop for making or repairing machines)</b>		
			CAT A - Large Scale		400.00
			CAT B - Medium Scale		250.00
			CAT C - Small Scale		150.00
<b>134</b>		<b>1422293</b>	<b>Machine Sharpening Operators</b>		
			CAT A - Stationed with shops		50.00
			CAT B - Mobile		35.00
<b>135</b>		<b>1422021</b>	<b>Manufacturing/Processing Companies</b>	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
<b>136</b>		<b>1422126</b>	<b>Markets &amp; Other Facilities' Management Companies</b>	Per Annum	
			CAT A - Large Scale		14,000.00
			CAT B - Medium Scale		7,500.00

			CAT C - Small Scale		1,500.00
<b>137</b>		<b>1422050</b>	<b>Mattress/Foam Products Dealers</b>	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

<b>Main Item</b>	<b>Sub item</b>	<b>CoA Code</b>	<b>Description of Item</b>	<b>Frequency/ Measure</b>	<b>District</b>
<b>138</b>		<b>1422050</b>	<b>Mattress Makers/Repairers</b>		50.00
<b>139</b>		<b>1422229</b>	<b>Media Houses</b>	Per Annum	
	<b>A.</b>	<b>1422229</b>	<b>Electronic Media (Radio) Operators</b>		
			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>B.</b>	<b>1422229</b>	<b>Electronic Media (Television) Operators</b>		
			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
	<b>C.</b>	<b>1422229</b>	<b>Printing Houses</b>		
			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
<b>140</b>		<b>1422230</b>	<b>Medical Supply Companies</b>	Per Annum	
			CAT 'A'		1,500.00
			CAT 'B'		750.00
			CAT 'C'		400.00
<b>141</b>		<b>1422285</b>	<b>Metal Dealers</b>		
	<b>A.</b>	<b>1422285</b>	<b>Metal Fabricators</b>	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>B.</b>	<b>1422285</b>	<b>Fabrication Materials Dealers</b>		
			CAT A - Large Scale		2,500.00
			CAT B - Medium Scale		1,750.00
			CAT C - Small Scale		1,000.00
<b>142</b>		<b>1422051</b>	<b>Milling Businesses (For Food)</b>	Per Annum	
			CAT A - Above 3 Machines		140.00
			CAT B - 2-3 Machines		90.00
			CAT C - 1 Machine Only		40.00
<b>143</b>		<b>1422231</b>	<b>Mineral Water Producers</b>	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
<b>144</b>		<b>1422232</b>	<b>Mineral Water Distribution/Sales</b>	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
<b>145</b>		<b>1422233</b>	<b>Mineral Marketing Companies</b>	Per Annum	
			CAT 'A'		14,000.00
			CAT 'B'		9,000.00
			CAT 'C'		5,000.00
<b>146</b>		<b>1422079</b>	<b>Mining/Oil/Quarry Administrative offices</b>	Per Annum	
			CAT 'A'		3,000.00
			CAT 'B'		2,000.00
			CAT 'C'		1,000.00
<b>147</b>		<b>1422079</b>	<b>Mining Operating Licence</b>	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
<b>148</b>		<b>1422234</b>	<b>Mining Sub-Contractors</b>	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

			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
<b>149</b>		<b>1422235</b>	<b>Mobile Phone &amp; Accessories Sales/Assembling/Repairs</b>	Per Annum	
			CAT A - Import/Assembling Wholesale/Retail/Repairs		2,100.00
			CAT B - Import/Wholesale/Retail/Repairs		1,400.00
			CAT C - Retail/Repairs		400.00
			CAT D - Retail Only		210.00
			CAT E - Repairs Only		170.00
			CAT F - Repairs Only (Small)		130.00
<b>150</b>		<b>1422236</b>	<b>Mobile Phone Cards Sales</b>	Per Annum	
			CAT A - Distribution/Retail		400.00
			CAT B - Distribution Only		350.00
			CAT C - Retail		70.00
<b>151</b>		<b>1422045</b>	<b>Mother Care Shops</b>	Per Annum	

<b>M a i n I t e m</b>	<b>S u b I t e m</b>	<b>C o A C o d e</b>	<b>D e s c r i p t i o n o f I t e m</b>	<b>F r e q u e n c y/ M e a s u r e</b>	<b>D i s t r i c t</b>
			<b>Wholesale</b>		
			CAT A - Wholesale/Retail		1,500.00
			CAT B - Wholesale only		1,000.00
			<b>Retail</b>		
			CAT A - Large Scale		500.00
			CAT B - Medium Scale		250.00
			CAT C - Small Scale		100.00
<b>152</b>		<b>1422237</b>	<b>Musical Equipment</b>	Per Annum	
	<b>A.</b>	<b>1422237</b>	<b>Musical Instrument Sales</b>		
			CAT A - Wholesale/Retail		140.00
			CAT B - Retail (Medium)		110.00
			CAT C - Retail (Small)		70.00
	<b>B.</b>	<b>1422237</b>	<b>Musical Speaker Manufacturers &amp; Sales</b>		100.00
<b>153</b>		<b>1422127</b>	<b>Non-Governmental Institutions (Renewal)</b>	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
<b>154</b>		<b>1422135</b>	<b>Online Trading/Service Providers</b>	Per Annum	
			CAT A - Multi Services		1,000.00
			CAT B - Dual Services		500.00
			CAT C - Single Service		500.00
<b>155</b>		<b>1422284</b>	<b>Optical Services</b>	Per Annum	
			CAT A - Large Scale		350.00
			CAT B - Medium Scale		250.00

			CAT C - Small Scale		140.00
<b>156</b>		<b>1422239</b>	<b>Palm/Kernel Oil Extraction Companies</b>	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
<b>157</b>		<b>1422136</b>	<b>Paper Product Companies</b>	Per Annum	
			CAT 'A'		650.00
			CAT 'B'		650.00
			CAT 'C'		400.00
<b>158</b>		<b>1422240</b>	<b>Petrochemical Companies</b>	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
<b>159</b>		<b>1422241</b>	<b>Pharmaceutical Companies</b>	Per Annum	
	<b>A</b>	<b>1422241</b>	<b>Pharmacies</b>		
			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
			CAT F - Pharmaceutical Raw Material Suppliers		2,600.00
	<b>B</b>	<b>1422241</b>	<b>Over the Counter Medicine Sellers (OTCMs) (Licenced Chemical Shops)</b>		210.00
<b>160</b>		<b>1422047</b>	<b>Photographers / Video Operators</b>	Per Annum	
			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
<b>161</b>		<b>1422021</b>	<b>Plastic/ Bottle Dealers - Used</b>	Per Annum	
			CAT 'A'		700.00
			CAT 'B'		350.00
			CAT 'C'		140.00
<b>162</b>		<b>1422021</b>	<b>Plastic Processing and Manufacturing Companies</b>	Per Annum	
			CAT A - Bulk Product Lines (e.g., tanks, pipelines)		2,100.00
			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

<b>163</b>		<b>1422243</b>	<b>Plastic Product Sales (Including Water tanks)</b>	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
<b>164</b>		<b>1422246</b>	<b>Poultry Farms</b>	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
<b>165</b>		<b>1422137</b>	<b>Private Meat Van</b>	Per Annum	90.00
<b>166</b>		<b>1422138</b>	<b>Private Recreational Parks</b>	Per Annum	
			CAT A - Large Scale		1,000.00
			CAT B - Medium Scale		750.00
			CAT C - Small Scale		600.00
<b>167</b>		<b>1422028</b>	<b>Private Security</b>	Per Annum	
			CAT 'A'		3,500.00
			CAT 'B'		2,800.00
			CAT 'C'		1,700.00
<b>168</b>		<b>1422025</b>	<b>Professional Firms/Individuals</b>	Per Annum	
	<b>i.</b>		<b>(Architectural, Auditing, Accounting, Engineering, Legal Firms etc.)</b>		
			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
	<b>ii.</b>		<b>Draughtsmanship Business</b>		
			CAT 'A'		350.00
			CAT 'B'		170.00
<b>169</b>		<b>1422138</b>	<b>Publishing Houses</b>	Per Annum	
			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
<b>170</b>		<b>1422013</b>	<b>Quarry/Sand Operators</b>	Per Annum	
			CAT A - Mechanised Quarry (Large)		6,000.00
			CAT B - Mechanised Quarry (Medium)		3,000.00
			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
<b>171</b>		<b>1422248</b>	<b>Real Estate Operators</b>	Per Annum	
	<b>i.</b>		<b>Agents</b>		

			CAT A - Large Scale		2,800.00
			CAT B - Medium Scale		1,700.00
			CAT C - Small Scale		900.00
	<b>ii.</b>		<b>Developers</b>		
			CAT A - Large Scale		13,500.00
			CAT B - Medium Scale		11,000.00
			CAT C - Small Scale		9,000.00
	<b>iii.</b>		<b>Property Managers</b>		
			CAT A - Large Scale (International)		5,000.00
			CAT B - Medium Scale (National)		1,700.00
			CAT C - Small Scale (Local)		400.00
<b>172</b>		<b>1422249</b>	<b>Recycling Plants/Companies</b>	Per Annum	
			CAT 'A'		2,800.00
			CAT 'B'		2,100.00
			CAT 'C'		1,700.00
			CAT 'D'		1,300.00
<b>173</b>		<b>1422052</b>	<b>Refrigerator/Air Condition Mechanics</b>	Per Annum	
			CAT 'A'		400.00
			CAT 'B'		350.00
<b>174</b>		<b>1422250</b>	<b>*-</b>	Per Annum	60.00
<b>175</b>		<b>1422294</b>	<b>Rubber Cutting Machine Operators</b>	Per Annum	
			CAT 'A'		75.00
			CAT 'B'		50.00
<b>176</b>		<b>1422251</b>	<b>Safety Goods/Accessories</b>	Per Annum	
	<b>A.</b>	<b>1422251</b>	<b>Protective Wears (e.g., PPEs)</b>		
			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>B.</b>	<b>1422251</b>	<b>Fire Extinguisher Dealers</b>		
			CAT 'A'		350.00
			CAT 'B'		170.00
<b>177</b>		<b>1422169</b>	<b>Sanitary Facilities - Private</b>	Per Annum	
	<b>A.</b>	<b>1422169</b>	<b>Bath House Operators</b>		
			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>B.</b>	<b>1422169</b>	<b>Toilet Operators (Private)</b>		
			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
	<b>C.</b>	<b>1422169</b>	<b>Urinal Operators (Private)</b>		

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

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

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

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

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

			CAT 'A'		6,700.00
			CAT 'B'		5,700.00
			CAT 'C'		4,500.00
			CAT 'D'		3,300.00
	<b>B.</b>	<b>1402268</b>	<b>Un-bonded Warehouse</b>		
			CAT A - 100m x 70m		8,500.00
			CAT B - 80m x 50m		4,000.00
			CAT C - 60m x 30m		1,700.00
			CAT D - Others		400.00
<b>204</b>		<b>1422288</b>	<b>Waste Management Companies</b>	Per Annum	
	<b>A.</b>	<b>1422288</b>	<b>Dislodging Companies</b>		
			CAT 'A'		500.00
			CAT 'B'		350.00
	<b>B.</b>	<b>1422288</b>	<b>Mine Waste Companies</b>		
			CAT 'A'		20,000.00
			CAT 'B'		15,000.00
	<b>C.</b>	<b>1422288</b>	<b>Refuse Collection Companies</b>		
			CAT 'A'		8,000.00
			CAT 'B'		3,500.00
			CAT 'C'		600.00
			CAT 'D'		350.00
	<b>D.</b>	<b>1422288</b>	<b>Refuse Dump Container Depot Managers</b>		
			CAT 'A'		350.00
			CAT 'B'		280.00
			CAT 'C'		170.00
<b>205</b>		<b>1422139</b>	<b>Wood Fuel</b>	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
<b>206</b>		<b>1422245</b>	<b>Wood Sellers</b>	Per Annum	
	<b>A.</b>	<b>1422245</b>	<b>Bamboo Dealers</b>		
			CAT 'A'		140.00
			CAT 'B'		70.00
	<b>B.</b>	<b>1422245</b>	<b>Plywood Sellers</b>		
			CAT 'A'		700.00
			CAT 'B'		400.00
			CAT 'C'		280.00
			CAT 'D'		210.00

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

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

		2 storey printing house	320.00
		3 Storey printing house	450.00
		Building with gross floor area above 450m <sup>2</sup>	
-		<b>Funeral home</b>	
		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 <sup>2</sup>	
<b>iii.</b>		<b>CIVIC AND CULTURAL</b>	
-		<b>Offices</b>	
		Up to 2 storey office	300.00
		3 storey office	420.00
		Building with gross floor area above 450m <sup>2</sup>	
		<b>Churches/mosque</b>	
		1 storey	250.00
		2 storeys	300.00
		3 storeys	400.00
		Building with gross floor area above 450m <sup>2</sup>	
-		<b>Hospital/Clinic/Laboratory</b>	
		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 <sup>2</sup>	
<b>iv.</b>		<b>FACTORIES/INDUSTRIAL BUILDINGS</b>	
-		<b>Warehouse (storage only)</b>	
		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 <sup>2</sup>	
-		<b>Warehouse and Office</b>	
		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 <sup>2</sup>	
-		<b>Warehouse and Residence</b>	
		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 <sup>2</sup>	
-		<b>Factories</b>	
		Up to 2 storey factory	450.00
		Up to 3 storey factory	600.00
		Factory with gross floor area above 450m <sup>2</sup>	
-		<b>Industrial complex</b>	
		Up to 2 storey industrial complex	600.00

		Up to 3 storey industrial complex	900.00
		Industrial Complex with gross floor area above 450m <sup>2</sup>	
<b>v.</b>		<b>EDUCATION (PRIVATE)</b>	
-		<b>Pre-school</b>	
		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 <sup>2</sup>	
-		<b>Basic School</b>	
		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 <sup>2</sup>	
-		<b>Second Cycle School</b>	
		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 <sup>2</sup>	
-		<b>Basic and second cycle</b>	
		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 <sup>2</sup>	
-		<b>Vocational/Technical</b>	
		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 <sup>2</sup>	
-		<b>Tertiary</b>	
		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 <sup>2</sup>	
-		<b>Driving Schools</b>	
		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 <sup>2</sup>	
<b>vi.</b>		<b>OPEN SPACE &amp; RECREATIONAL DEVELOPMENT</b>	
		Sports complex	1,200.00
		Events centre	900.00
-		<b>Commercial - Telecommunication Mast</b>	10,000.00
-		<b>Mixed Use</b>	1,400.00
-		<b>Recreational Development</b>	840.00
-		<b>Renovation/Rehabilitation/Refurbishment</b>	1,050.00

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

F.	1412033	Billboards	Per meter square	
<b>i.</b>		<b>Road Arch</b>		
		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
<b>ii.</b>		<b>Unipole Spectacular</b>		
		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
<b>iii.</b>		<b>LEDs</b>		
		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
<b>iv.</b>		<b>Building Wrap/Wall Drapes</b>		
		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
<b>v.</b>		<b>Vehicular Adverts</b>		
		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
<b>vi.</b>		<b>Banners</b>		
		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
<b>vii.</b>		<b>Other Adverts</b>		
<b>-</b>		<b>Bus Stop Shelters</b>		
		CAT A - Class A1		700.00
		CAT B - Class A2		600.00
		CAT C - Class A3		450.00
<b>-</b>		<b>Flag Poles</b>		
		CAT A - Class A1		140.00
		CAT B - Class A2		100.00
		CAT C - Class A3		70.00
<b>-</b>		<b>Group Directional Signs</b>		
		CAT A - Class A1		700.00
		CAT B - Class A2		600.00
		CAT C - Class A3		450.00
<b>-</b>		<b>Lamp Post Advertisement (Street Light Poles)</b>		
		CAT A - Class A1		70.00
		CAT B - Class A2		60.00
		CAT C - Class A3		45.00
<b>-</b>		<b>Structures on Designated Spectacular Sites</b>		85.00

-		<b>Renewal of outdoor adverts/billboards</b>	Per Case	50% of
<b>G.</b>	<b>1412033</b>	<b>Other Charges</b>		
<b>i.</b>		Certified True Copy	Per Request	Cost of reproducing new documents
<b>ii.</b>		Certificate of Habitation (COH)		500
<b>iii.</b>		Demolition Permit	Per Metre square	35.00
<b>iv.</b>		<b>Permit For Construction:</b>		
<b>v.</b>		<b>Road Crossing (Cutting) Permit</b>	Per Metre	
-		Asphalt Roads		280.00
-		Paved/Surfaced Dressed Road		140.00
-		Along Road		3.00
<b>vi.</b>		<b>Thrust Boring</b>	Per Metre	
-		Asphalt Pavement/Surface Dressed Road		50.00
<b>vii.</b>		<b>Permit For Construction of Tanks</b>		
-		Tank Farm	Per Meter cube	1,000.00
-		Additional Tanks (Filling Stations and Others)	Per Tank	1,250.00
-		Fuel Pumps	Per Pump	2,100.00
<b>H.</b>	<b>1412033</b>	<b>CONSTRUCTION COST FOR BUILDING PERMITS</b>	<b>0.63% of construction cost</b>	
		<b>Building Permit Charges [0.63%] of estimated cost of building</b>		
<b>i.</b>		<b>Residential Buildings</b>		
		1st Class		1400-1680
		2nd Class		1120-1400
		3rd Class		840-1120
<b>ii.</b>		<b>Commercial Buildings</b>		
		1st Class		1680-2100
		2nd Class		1400-1680
		3rd Class		840-1120
<b>iii.</b>		<b>Industrial Buildings</b>		
		Heavy		2100-2520
		Light		1680-2100
<b>4</b>	<b>1412034</b>	<b>APPROVAL FEES FOR LAND APPLICATION</b>		
		<b>SUB-DIVISIONS</b>		
		Less than 1acre		2,000.00
		1-5 acres		2,500.00
<b>5</b>	<b>1412035</b>	<b>CHANGE OF USE</b>		
<b>A.</b>		<b>Land Use Changes</b>		
<b>i.</b>		<b>Residential to commercial</b>		
		Less than 1acre		2,500.00
		1-5 acres		4,000.00
<b>ii.</b>		<b>Residential to Educational</b>		
		Less than 1acre		2,000.00
		1-5 acres		3,000.00
<b>iii.</b>		<b>Residential to Civic and Cultural</b>		
		Less than 1acre		3,000.00

		1-5 acres		4,000.00
<b>iv.</b>		<b>Residential to Light Industrial</b>		
		Less than 1acre		5,000.00
<b>v.</b>		<b>Industrial to Other Issues</b>		
		1-5 acres		7,000.00
		Less than 1acre		6,000.00
		1-5 acres		7,500.00
<b>vi.</b>		<b>Educational to Other Issues</b>		
		Less than 1acre		4,000.00
		1-5 acres		6,000.00
<b>vii.</b>		<b>Open space to Other Issues</b>		
		Less than 1acre		6,000.00
		1-5 acres		7,500.00
<b>B.</b>		<b>Publication of Approved Rezoning Request</b>		6,000.00
<b>C.</b>		<b>Approval of Local Plan</b>		
		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
<b>1</b>		<b>1423006</b>	<b>Burial (Cemetery) Fees</b>		
	<b>i.</b>		<b>General</b>	Per Burial	
			CAT A - 1 - 5 years	20	28.00
			CAT B - 6 -17 years	20	42.00
			CAT C - Adults (18 years & above)	50.00 & 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
	<b>ii.</b>		<b>Grave space reservation - Public Cemetery</b>		
			CAT A - Allocation	Onetime Payment	8,500.00
			CAT B - Renewal/ Maintenance	Per Annum	1,700.00
	<b>iii.</b>		<b>Cremation</b>	Per Burial	
			CAT A - Foreigners		850.00
			CAT B - Non-Association Members, Ghanaians		600.00
			CAT C - Association Members, Ghanaians		420.00
	<b>iv.</b>		<b>Exportation of corpse (Outside Country)</b>	Onetime Payment	2,800.00
	<b>v.</b>		<b>Mausoleum</b>	Per burial	140.00
	<b>vi.</b>		<b>Burials at Home</b> (Applicable only to Areas with designated burial sites)	Per burial	25,000.00
	<b>vii.</b>		<b>Exhumation of Corpse</b>	Per Court Order	850.00
<b>2</b>		<b>1423839</b>	<b>Business/Product Promotion</b>	One Week	350.00
<b>3</b>		<b>1423860</b>	<b>Crusade Outreach /Concert Programmes</b>	Per Day	45.00
<b>4</b>		<b>1423012</b>	<b>Conservancy (Sanitary Services)</b>		

	<b>i.</b>		<b>Franchised</b>		
			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
	<b>ii.</b>		<b>Assembly Operated</b>		
			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
<b>5</b>		<b>1423861</b>	<b>Environmental Health Inspection and Certification fee</b>		
	<b>A.</b>		<b>Application Forms</b>	<b>Onetime</b>	8.00
	<b>B.</b>		<b>Suitability (Health) Certification - Institutions</b>	<b>Per Annum</b>	
	<b>i.</b>		<b>Water/Drink/Food (Primary Producers)</b>		
			CAT A - Large Scale		350.00
			CAT B - Medium Scale		250.00
			CAT C - Small Scale		150.00
	<b>ii.</b>		<b>Water/Drink/Food (Dealers/Users)</b>		
			CAT A - Hotels/Guest Houses//Hostels		120.00
			CAT B - Restaurants//Private Schools		100.00
			CAT C - Chop and Drinking Bars		50.00
	<b>C.</b>		<b>Health Certificate - Individuals</b>		50.00
<b>6</b>		<b>1423862</b>	<b>Export/Conveyance</b>		
	<b>i.</b>		<b>Animals</b>		
			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
	<b>ii.</b>		<b>Baobab</b>		
			Large Truck	Per load	280.00
			Medium Truck	Per load	200.00
	<b>iii.</b>		<b>Bamboo</b>	Per 100 Culms	14.00
	<b>iv.</b>		<b>Cane/Rattan</b>		
			CAT A	Per Bundle	10.00
			CAT B	Per Maxi bag	6.00
			CAT C	Per Mini bag	4.50
	<b>v.</b>		<b>Charcoal</b>	Per bag	15.00
	<b>vi.</b>		<b>Cotton</b>	Per load	
			- Articulated Truck	Per load	35.00
			- Mummy Truck	Per load	21.00
			- Kia Truck	Per load	10.00
	<b>vii.</b>		<b>Cola Nut</b>		
			CAT A	Per Maxi bag	4.50

		CAT B	Per Mini bag	3.00
<b>viii.</b>		<b>Firewood</b>		
		- 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
<b>ix.</b>		<b>Fruits</b> (Banana, Mango, Pawpaw, Pineapple, Pear, Oranges etc.)	Per crate/bag/ basket	3.00
<b>x</b>		<b>Cereals</b> (millet, sorghum, maize, beans, guinea corn etc.)		
		Maxi bag		4.00
		Mini bag		1.00
<b>xi.</b>		<b>Coconut</b>		
		- Articulated Truck	Per load	700.00
		- Mummy Truck	Per load	500.00
		- Kia Truck	Per load	300.00
<b>xii.</b>		<b>Limestone</b>		
		- Above 7 Tonnes	Per load	85.00
		- 6 to 7 Tonnes	Per load	65.00
		- Up to 5 Tonnes	Per load	42.00
<b>xiii.</b>		<b>Milled Foods</b> (Corn dough, Cassava dough, Groundnut paste, Gari etc.)	Per bag/ Per container	6.00
<b>xiv.</b>		<b>Palm Fruit</b>	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
<b>xv.</b>		<b>Stones/Quarry/Gravel Products</b>		
		- Above 7 Tonnes	Per load	100.00
		- 6 to 7 Tonnes	Per load	70.00
		- Up to 5 Tonnes	Per load	50.00
<b>xvi.</b>		<b>Sand</b>		
		- Above 7 Tonnes	Per load	30.00
		- 6 to 7 Tonnes	Per load	17.00
		- Up to 5 Tonnes	Per load	14.00
		<b>Smoked Meat/Fish</b>	Per Bag	75.00
			Small Bag	50.00
<b>xvii.</b>		<b>Roots and Tubers</b>		
		<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.		<b>Vegetable dealers</b>	Per bag/crate/ basket	3.00
	xix.		<b>Palm Oil, Coconut Oil, Groundnut Oil</b>	Per gallon (4.5 Litres)	4.50
	xx.			Per Maxi bag	280.00
				Per Mini Bag	240.00
	xxi.		<b>Shea Butter</b>	Per tonne	50.00
	xxii.		<b>Sawn Wood Export</b>		
			- KIA Truck	Per Load	100.00
			- Tipper Truck	Per Load	150.00
			- Cargo Truck	Per Load	210.00
			- Articulator Truck	Per Load	280.00
	xxiii.		<b>Off-Loading/Landing Fee</b>		
			CAT A - Articulator Truck		210.00
			CAT B - Cargo trucks & Buses		170.00
7		1423243	<b>Hawkers' Fee</b>	Per Day	5.00
8		1423246	<b>Information Van Hiring (Assembly's)</b>	Per Use	
			CAT A - Public Use		190.00
			CAT B - Private Use		500.00
9		1423872	<b>ICT Centre Operations (Assembly's)</b>		To be determined by
10		1423246	<b>Lorry Park Fee/Toll</b>		
	i.		<b>Commercial Vehicles</b>	Per day	
			Taxi		6.00
			Minibus Up to 12-23seater		7.00
			Bus/Kia Up to 24-33seater		9.00
			Bus/Kia (33seater +)		10.00
			Articulated truck		10.00
			Tipper truck		5.00
			Rig Saw (Yellow Tricycle)		2.00
			Non-Lorry Park Mobile Vehicles (e.g., Taxi)		10.00
			Wheel Cart /Trolley		1.00
	ii.		<b>Private Vehicles</b>	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	<b>Market</b>	Per day/night	
			Market Tolls (Daily/ Night Tolls)		2.80
12		1423011	<b>Marriage Fees</b>		
			Ordinance (Cap 127) Registration Cert	Per Registration	150.00
			Customary Marriage (Resident)	Per Registration	65.00
			Customary Marriage (Foreign)	Per Registration	350.00
			Divorce Certificate (Customary)	Per Document	350.00

			Certificate of Marriage	Per Document	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
<b>13</b>		<b>1422029</b>	<b>Mobile Sales Vans (Per Vehicle)</b>	Per Day	3.50
<b>14</b>		<b>1423015</b>	<b>On-Street Parking</b>		
			All Vehicle Types	Up to First 3 hours	15.00
			All Vehicle Types	Additional time (per hour)	10.00
			Company parking	Per Day	14.00
			Shop Owners Parking	Per week	35.00
<b>15</b>			<b>Other Fees</b>		
			Declaration of Household		140.00
<b>16</b>		<b>1423201</b>	<b>Sale of Contract Documents (All categories) –</b>	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
<b>17</b>		<b>1423737</b>	<b>Search Fee (General Information)</b>	Per Case	100.00
<b>18</b>		<b>1423854</b>	<b>Slaughter House</b>		
			CAT A - Large Animals		45.00
			CAT B - Small Animals		20.00
<b>19</b>		<b>1423854</b>	<b>Meat Van (Assembly - Door to Door Delivery)</b>		
			CAT A - Cow		5.00
			CAT B - Small Animals		3.00
<b>20</b>		<b>1423866</b>	<b>Special Registration Fee</b>		
	<b>A</b>	<b>1423866</b>	<b>Mining Companies' Registration</b>	Onetime Payment	
			CAT A - Large Scale		26,000.00
			CAT B - Medium Scale		22,000.00
			CAT C - Small Scale		21,000.00
			CAT D - Prospecting		17,000.00
			CAT E - Publication		10,000.00
			CAT F - Publication (Quarry)	Per publication/ location	35.00
			CAT G - Salt Mining		900.00
	<b>B</b>	<b>1423866</b>	<b>Non-Governmental Institutions' Registration</b>	Onetime Payment	
			CAT A - International NGOs/CSOs		280.00

			CAT B - Local NGOs/CSOs		210.00
			CAT C - Community CSOs/CSOs		100.00
<b>21</b>		<b>1422051</b>	<b>Warehouse Charges (In the Market)</b>		
	<b>i.</b>		<b>Daily /Overnight Charges (Per head load)</b>		3.00
	<b>ii.</b>		<b>Monthly Charges</b>		
			General Charges (Per square meters)		2.00
			Handling charges (Per tonne)		16.80
			Storage (Per tonne)		9.00
			Administrative charges (Per tonne)		9.00
	<b>iii.</b>		<b>Liquid oil (Drums - Per head load)</b>		
			One (1) drum		9.00
			One (1) Jerri can		4.50
			Others (negotiable)		
<b>22</b>		<b>1423841</b>	<b>Warehouse Charges (Outside Market)</b>	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
<b>23</b>		<b>1423865</b>	<b>Waste Management</b>	Per Trip	
	<b>A</b>		<b>Dislodgement of Liquid Waste</b>		
			Dislodging		500.00
			Tipping Fee (Liquid Waste)		100.00
	<b>B</b>		<b>Solid Waste Collection</b>		
	<b>i.</b>		<b>Industrial/Commercial</b>		
			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 <sup>3</sup>	Per Trip	280.00
			15m <sup>3</sup>	Per Trip	210.00
			12m <sup>3</sup>	Per Trip	170.00
			10m <sup>3</sup>	Per Trip	150.00
			Special Container (7m <sup>3</sup> )	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
	<b>ii.</b>		<b>Hiring of refuse Containers Commercial Rate (Hotels, Restaurants, etc.)</b>	Per Trip	
			CAT A - 23m <sup>3</sup> Container		600.00
			CAT B - 12m <sup>3</sup> to 15m <sup>3</sup> Container		300.00

			CAT C - 120 litre to 240 litre Bin		15.00
	<b>iii.</b>		<b>Solid Waste Dumping</b>		
			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
	<b>C</b>		<b>Solid Waste Collection Services (Domestic)</b>	<b>(Per month)</b>	
	<b>i.</b>		<b>Communal Collection Service</b>		
			CAT A - Pay-as-you-dump		3.00
	<b>ii.</b>		<b>Door to Door Collection Service</b>		
			CAT A - 1st Class Residential Area		85.00
			CAT B - 2nd Class Residential Area		50.00
			CAT C - 3rd Class Residential Area		17.00
	<b>iii.</b>		<b>Sewage Maintenance Fees</b>		
			CAT A - Public Toilets		10.00
			CAT B - Domestic Toilets		8.40
			CAT C - Institutional Toilets		8.40
<b>24</b>		<b>1423867</b>	<b>Roadblock</b>	Per day	
			CAT A - Collector Access		500.00
			CAT B - Local Access		294.00
<b>25</b>		<b>1423087</b>	<b>Towing Charges</b>	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
<b>26</b>		<b>1423086</b>	<b>Vehicle Stickers/Commercial Driver's Licence</b>	Per Annum	
	<b>i.</b>		<b>General</b>		
			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
	<b>ii.</b>		<b>Buses/Trotro</b>		
			46 Passengers and above		60.00
			34 - 45 Passengers		50.00
			24 - 33 Passengers		42.00
			8 - 23 Passengers		35.00
	<b>iii.</b>		<b>Trucks</b>		
			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
<b>iv.</b>		<b>Tankers</b>	
		1,100 - 1,500 Gallon Capacity	210.00
		2,000 - 2,500 Gallon Capacity	280.00
		3,000 - 7,000 Gallon Capacity	350.00
<b>v.</b>		<b>Earth/ Excavating / Levelling Machinery</b>	
		Bitumen Distributor	600.00
		Bitumen Tanker	420.00
		Other Heavy-Duty Equipment	315.00
<b>vi.</b>		<b>Bulldozers</b>	
		- D. 6	210.00
		- D. 7	350.00
		- D 8	420.00
		Dumper	210.00
		Excavator	350.00
		Flat Truck	500.00
<b>vii.</b>		<b>Forklift</b>	
		21 tonnes and above	210.00
		1 - 20 tonnes	170.00
<b>viii.</b>		<b>Crane Mounted</b>	
		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
<b>ix.</b>		<b>Other Vehicles</b>	
		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

Main	Sub Item	CoA Code	Item Description	Frequency/ Measure	District
1		1430024	<b>Building Offences</b>	Per Case	
	i.		Penalty for development without permit		Percentage of permit charge in reference to level of completion
	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

Main	Sub Item	CoA Code	Item Description	Frequency/ Measure	District
2		1423009	<b>Billboard/Signage Offences</b>	Per Case	
			CAT A - Wrongful siting		200% of permit Charge
			CAT B - Placement without permit		200% of permit Charge
3		1430027	<b>Environmental Health/Safety/ Sanitation Offences</b>	Per Case	
	i.		<b>Defecating at unauthorized places</b>		85.00
	ii.		<b>Urinating at unauthorized places</b>		17.00
	iii.		<b>Selling at unauthorized places</b>		60.00
	iv.		<b>Indiscriminate disposal/burning of refuse</b>		
			Industrial Area		2,100.00

		Commercial Area		700.00
		Residential Area		600.00
		Office Area		500.00
<b>v.</b>		<b>Weedy grounds</b>		
		Business/Commercial premises		2,100.00
		Residential premises		420.00
<b>vi.</b>		<b>Refusal to Re-plant Tree (after property development)</b>		
		Industrial/Commercial		700.00
		Residential		350.00
<b>vii.</b>		<b>Refusal to comply with Environmental Health Screening</b>		
<b>viii.</b>		<b>Excessive Noise Making</b>		1,000.00
<b>ix.</b>		<b>Cutting of trees without permit</b>	Per Tree	350.00
<b>x.</b>		<b>Littering/Unauthorised Dumping of refuse</b>	Per Case	100.00
		CAT A - Refuse Carriers		250.00
		CAT B - Individual		25.00
<b>4</b>	<b>1430023</b>	<b>Impounded Offences</b>		
<b>A</b>		<b>Stray Animals</b>	Per animal/ day	
		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>B</b>		<b>Vehicles</b>	Overnight	42.00
<b>5</b>	<b>1430034</b>	<b>Other Offences</b>	Per Case	
<b>i.</b>		Removal/Missing Property number plate		120% of replacement cost
<b>ii.</b>		Removal/Destruction/Defacing of Street Name Signage		120% of replacement cost
<b>iii.</b>		Destruction of Street Light Poles/Other Road Furniture		120% of replacement cost
<b>iv.</b>		Posting of bills at unauthorized places		1,400.00
<b>v.</b>		Failure to pay BOP/Rent etc. (by August).		30% of amount owed (in addition to principal)
<b>vi.</b>		Refusal to pay basic rate		300.00
<b>vii.</b>		Inciting a person not to pay rates		300.00
<b>viii.</b>		False statement as regards the liability of a person to pay rates		300.00
<b>ix.</b>		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
<b>6</b>		<b>1430026</b>	<b>Retrieval Of Seized Tools/Machinery (For Various Offences)</b>	Per Case	
			1st Time		700.00
			2nd Time		1,050.00
			3rd Time		2,100.00
<b>7</b>		<b>1430022</b>	<b>Traffic Offences</b>		
	<b>i.</b>		<b>Parking/Stopping/Waiting/Loading/Off - loading/Moving/Turning at unauthorized Places</b>	Per case	
			Earth Moving Equipment	Per case	420.00
			Articulator Truck	Per hour/ Case	300.00
			Tipper/Cargo Truck/Tractor	Per hour/ Case	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
	<b>ii.</b>		<b>Riding bicycle and motorbike in the market</b>	Per case	100.00
	<b>iii.</b>		<b>Riding bicycle and motorbike on pedestrian walkways</b>	Per case	100.00
	<b>iv.</b>		<b>Clamping Charges (Obstruction /No Parking)</b>	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
	<b>v.</b>		<b>Refusal to obtain vehicle sticker</b>	Per Case	

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

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

<b>Main</b>	<b>Sub</b>	<b>CoA</b>	<b>Item Description</b>	<b>Frequency/</b>	<b>District</b>
<b>n</b>	<b>Item</b>	<b>Code</b>		<b>Measure</b>	
<b>1</b>		<b>1415036</b>	<b>Assembly Owned Billboards</b>		
			CAT 'A'		4,200.00
			CAT 'B'		1,000.00
			CAT 'C'		500.00
<b>2</b>		<b>1415036</b>	<b>Hiring of Assembly Facilities</b>	Per day	
	i.		<b>Assembly Hall</b>		
			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

<b>Main</b>	<b>Sub</b>	<b>CoA</b>	<b>Item Description</b>	<b>Frequency/</b>	<b>District</b>
<b>n</b>	<b>Item</b>	<b>Code</b>		<b>Measure</b>	

<b>3</b>		<b>1415052</b>	<b>Market Facilities</b>	<b>Per Month</b>	
	<b>i.</b>		<b>Stores</b>		
			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
	<b>ii.</b>		<b>Stalls</b>		
			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
	<b>iii.</b>		<b>Sheds</b>		
			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
	<b>iv.</b>		<b>Rent of Undeveloped Lands</b>	4x4 ft	21.00
<b>4</b>		<b>1415017</b>	<b>Hiring of Parks</b>		
			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
<b>5</b>		<b>1415064</b>	<b>Rent on Leased Buildings</b>		Determined by Assembly
<b>6</b>		<b>1415002</b>	<b>Rent for Vendor Stands</b>	Per Month	70.00
<b>7</b>		<b>1415036</b>	<b>Buildings</b>		
			Guest House		
			Restaurant/Canteen		
			Club House		
			Stadium		

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