

8 SCHEDULE II - TABLES OF REVENUE ITEMS

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

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

			CAT A - Importers, Distributors & Retailers	
			CAT B - Importers & Distributors	
			CAT C - Manufacturers, Distributors, Retailers	
			CAT D - Manufacturers & Distributors	
			CAT E - Distributors & Retailers	
			CAT F - Manufacturers	
			CAT G - Importers	
			CAT H - Distributors	
			CAT I - Retailers	
6		1422277	Airport/Airline Businesses	Per Annum
	A.	1422277	Airline Offices/Operators	
			CAT A - Non-African Carriers	
			CAT B - Local & Regional Carriers	
			CAT C - African Carriers	
			CAT D - Local Carriers	
			CAT E - Agents of Airlines	
	B.	1422277	Airport Operators	
			CAT A -International	
			CAT B - Domestic	
	C.	1422277	Air Strip Operators	
7		1422032	Akpeteshie (liquor) Dealers	Per Annum
	i.		<i>Manufacturers (Distillers)</i>	
			CAT A - Large Scale	
			CAT B - Medium Scale	
			CAT C - Small Scale	
	ii.		<i>Distributors</i>	
			CAT A - Large scale	
			CAT B - Medium Scale	
			CAT C - Small Scale	
	iii.		<i>Home Based/Farm Site</i>	
			CAT A - Pito (daily brewing)	
			CAT B - Palm Wine Tappers	
	iv.		Akpeteshie Sellers Only	
8		1422277	Aluminium Fabricators (Doors/Windows)	Per Annum
			CAT A - Large Scale	
			CAT B - Medium Scale	
			CAT C - Small Scale	
			CAT D - Others	
9		1422278	Aluminium Pot Dealers ('Dadesen')	Per Annum
			CAT A - Manufacturers	
			CAT B - Distributors	
			CAT C - Retailers	
10		1422021	Aluminium Manufacturing	Per Annum
			CAT A - Smelting	
			CAT B - Multiple Product Lines	
			CAT C - Roofing Sheets only	
			CAT D - Saucepan	

11		1422112	Aluminium Product Distributors	Per Annum
			CAT A - Large Scale	
			CAT B - Medium Scale	
			CAT C - Small Scale	
12		1422112	Aluminium Product Retailers	Per Annum
			Category A - Store (Large)	
			Category B - Container/Kiosk (Medium)	
			Category C - Table Top (Small)	
13		1422151	Ambulance Service Providers	Per Annum
			CAT A - Large Scale (Above 5 Vehicles)	
			CAT B - Medium Scale (3-5 Vehicles)	
			CAT C - Small Scale (1-2 Vehicles)	
14		1422162	Art Gallery	Per Annum
			CAT A - Own Facility with multi-services	
			CAT B - Own Facility with limited- services	
			CAT C - Own Facility only	
			CAT D - Rented space	

M a i n I t e	S u b i t e m	C o A C o d e	D e s c r i p t i o n o f I t e m	F r e q u e n c y / M e a s u r e
15		1422163	Arts & Handicraft Dealers	Per Annum
			CAT A - Importers	
			CAT B - Exporters	
			CAT C - Producers (Large)	
			CAT D - Producers (Medium)	
			CAT E - Producers (Small)	
			CAT F - Retailers Only	
			CAT G - Container/Kiosk	
			CAT H - Table Top	
16		1422281	Artisans e.g., Masons, Carpenters, Plumbers, Electricians, Painters, Steel Benders, Tile Layers etc.	Per Annum
			CAT 'A'	
			CAT 'B'	
17		1422164	Auctioning Firms / Agencies / Auctioneers	Per Annum
			CAT 'A'	
			CAT 'B'	
			CAT 'C'	
			CAT 'D'	
18		1422052	Auto Mechanics/ Electricians/Sprayers Etc.	Per Annum
	i.	1422052	<i>Air Condition Mechanics</i>	
			CAT A - Formal Company	
			CAT B - Informal Garage with Shop	
			CAT C - Informal Garage without Shop	
			CAT D - Others	

	ii.	1422052	<i>Arc Welders</i>	
			CAT A - Fuel and Water Tankers; Truck Builders	
			CAT B - Light vehicle repairs, Container Shops, and Iron Gates	
	iii.	1422052	<i>Argon (Aluminium) Welders</i>	
	iv.	1422052	<i>Auto Body Repairers</i>	
			CAT A - Formal Company	
			CAT B - Informal Garage with Shop	
			CAT C - Informal Garage without Shop	
			CAT D - Others	
	v.	1422052	<i>Auto Electricians</i>	
			CAT A - With Battery Charging	
			CAT B - Without Battery Charging	
	vi.	1422052	<i>Auto Mechanics</i>	
			CAT A - Heavy Duty Earthmoving Equipment	
			CAT B - Heavy Duty Trucks	
			CAT C - Light Duty Trucks (3 to 5 tonnes)	
			CAT D - Light Duty Vehicles (Below 3 tonnes)	
	vii.	1422052	<i>Auto Sprayers</i>	
			CAT A - Spraying with Oven	
			CAT B - Spraying without Oven	
	viii.	1422052	<i>Auto Upholstery</i>	
			CAT A - Moulding and Seat Cover Sewing	
			CAT B - Seat Cover Sewing	
	ix.	1422052	<i>Vulcanisers</i>	
			CAT A - Tyre Repairs, Wheel Balancing, Alignment and Washing Bay	
			CAT B - Tyre Repairs, Wheel Balancing and Alignment	
			CAT C - Wheel Balancing and Alignment	
			CAT D - Tyre Repairs only	
	x.	1422052	<i>Brake Specialist</i>	
	xi.	1422052	<i>Carburettor Specialist</i>	
	xii.	1422052	<i>Plastic Welders and Fabricators</i>	
	xiii.	1422052	<i>Radiator Specialist</i>	
	xiv.	1422052	<i>Multiple Service Providers for Auto Works</i>	
			CAT A - Large Scale	
			CAT B - Medium Scale	
			CAT C - Small Scale	
	xv.	1422052	<i>Windscreen Repairers</i>	
			CAT 'A'	
			CAT 'B'	
			CAT 'C'	
19		1422270	<i>Automobile & Part Dealers</i>	Per Annum
	A.	1422270	<i>Automobile Companies</i>	
	i.		<i>Vehicle Importers/Sales (Brand New)</i>	
			CAT A - Vehicle Assembling and Sale	

			CAT B - Heavy Duty Equipment/Vehicle Sales	
			CAT C - Light Duty Equipment/Vehicle Sales	
ii.			Saloon and Sub Urban Vehicles (SUVs) Sales	
			CAT A - Large Scale (Branded Companies)	
			CAT B - Medium Scale (Unbranded Companies)	
			CAT C - Small Scale (Unbranded Companies)	
			CAT D - Sales Outlets with showrooms	
iii.			Used Vehicle Sales (Second-hand Car Dealers)	
			CAT A - Large Scale (Above 50 Vehicles)	
			CAT B - Medium Scale (20-49 Vehicles)	
			CAT C - Small Scale (Below 20 Vehicles)	
iv.			Heavy Equipment Hiring Services	
			CAT A - Mining Equipment (Large)	
			CAT B - Mining Equipment (Small)	
			CAT C - Construction Equipment (Road & Building - Large)	
			CAT D - Construction Equipment (Road & Building - Small)	
			CAT E - Others	
B.	1422270		Vehicle Assembling & Manufacturing Dealers	
			CAT A - Foreign	
			CAT B - Local	
C.	1422270		Bolt and Nut Dealers	
			CAT A - Shop	
			CAT B - Table Top	
D.	1422270		Spare Parts Sales Outlets (New)	
			CAT A - Importers/Wholesalers Only	
			CAT B - Wholesalers Only	
			CAT C - Retailers (Large)	
			CAT D - Retailers (Medium)	
			CAT E - Retailers (Small)	
E.	1422270		Spare Parts Sales Outlets (Second- hand)	
			CAT A - Second-Hand Engine Shops	
			CAT B - Retailers (Large)	
			CAT C - Retailers (Medium)	
			CAT D - Retailers (Small)	
			CAT E - Kiosk/Tabletop	
F.	1422270		Tyre/Battery Dealers – New	
			CAT A - Wholesale	
			CAT B - Retail (Large)	
			CAT C - Retail (Medium)	
			CAT D - Retail (Small)	
G.	1422270		Tyre/Battery Dealers – Used	
			CAT A - Wholesale	
			CAT B - Retail (Large)	

			CAT C - Retail (Medium)	
			CAT D - Retail (Small)	
	H.	1422270	Windscreen Dealers	
			CAT 'A'	
			CAT 'B'	
			CAT 'C'	
20		1422279	Bags and Suitcases Dealers	Per Annum
			CAT A - Large Scale	
			CAT B - Medium Scale	
			CAT C - Small Scale	
21		1422168	Barbering Shop (floor space and number of points)	Per Annum
			CAT A - Barbering & Grooming Services	
			CAT A - Large Shop (above 5 points)	
			CAT B - Medium Shop (3-5 points)	
			CAT C - Small Shop (1-2 points)	
			CAT D - Mobile Operators	
			CAT E - Barbering accessory shop	
22		1422009	Bakeries	Per Annum
			CAT A - Large Scale (Industrial operations)	
			CAT B - Medium Scale	
			CAT C - Small Scale	
23		1422289	Beads Dealers	
			CAT A - Producers/Wholesalers/ Retailers	
			CAT B - Producers Only	
			CAT C - Retailers Only	
			CAT D - Retailers (Tabletop)	
24		1402067	Alcoholic and Non-Alcoholic beverages	Per Annum
			CAT A - Depots	
			CAT B - Wholesale & Retail	
			CAT C - Wholesale	
			CAT D - Retail (Large)	
			CAT E - Retail (Medium)	
			CAT F - Retail (Small)	
25		1422133	Bet & Game Centres	Per Annum
	A.	1422133	Casino Operations	
	B.	1422133	Sports Betting Operations	
			CAT A - Online Betting	
			CAT B - Online + Brick & Mortar/Land Base	
			CAT C - Brick and Mortar	
	C.	1422133	Route Operations (Console/console Games)	
			CAT 'A'	
			CAT 'B'	
			CAT 'C'	
			CAT D (Per Machine)	
26		1422010	Bicycles/Tricycles/Motorcycles Dealers (Brand New)	Per Annum

			CAT A - Importers/Wholesalers	
			CAT B - Sales Outlets (Large)	
			CAT C - Sales Outlets (Small-Medium)	
			CAT D - Tricycles Only	
			CAT E - Bicycles Only	
27		1422010	Bicycles/Tricycles/Motorcycle Dealers (Second-hand)	Per Annum
			CAT A - Large Scale	
			CAT B - Medium Scale	
			CAT C - Small Scale	
28		1422010	Bicycles/Tricycles/Motorcycles Parts Sales	Per Annum
			CAT A - Multiple Products	
			CAT B - Motorcycle/Tricycle with Parts	
			CAT C - Motorcycle/Tricycles	
			CAT D - Bicycle with Parts	
			CAT E - Bicycles	
29		1422010	Bicycle Tricycle/ Motorcycle Repairers	Per Annum
			CAT A - Tricycle	
			CAT B - Motorcycle	
			CAT C - Bicycle	
30		1422040	Billboards/Outdoor Adverts	Dependent on class of access
	i.		Billboards (e.g., Road Arches, Unipole spectacular, LEDs, Building wrap or Wall Drape signs, Vehicular Adverts, Banners)	Per Annum/ m ²
			CAT A - Class A1 (Along First Class Access)	
			CAT B - Class A2 (Along Second Class Access)	
			CAT C - Class A3 (Along Third Class Access)	
			Other Adverts	
	ii.		Aerial Adverts - Planes, Balloons etc	(Per Day Fee in All Zones)
	iii.		Bus Stop Shelters	
			CAT A - Class A1	
			CAT B - Class A2	
			CAT C - Class A3	
	iv.		Flag Poles	Per Annum
			CAT A - Class A1	
			CAT B - Class A2	
			CAT C - Class A3	
	v.		Group Directional Signs	Per Annum
			CAT A - Class A1	
			CAT B - Class A2	
			CAT C - Class A3	
	vi.		Lamp post Adverts (Street Light Poles)	Per Annum
	vii.		Posters	Per Day

	viii.		Structures on Designated Spectacular Sites	
	ix.		Others (Not categorised above)	Per sq/m per Annum
31		1422173	Blacksmith	Per Annum
32		1422053	Blocks & Concrete Producers	Per Annum
			CAT A - Large Scale (Concrete Mixtures and Wares)	
			CAT B - Large Scale (Machine and manual for design blocks)	
			CAT C - Medium Scale (Machine for blocks only)	
			CAT D - Small Scale (Manual blocks only)	
			CAT E - Small Scale (Manual design blocks/columns only)	
			CAT F - Tiles/Pavement Blocks and Terrazzo Works (Chipping)	
33		1422021	Boat/Canoe Dealers (Manufacturers)	Per Annum
			CAT A - Importers	
			CAT B - Local Producers	
34		1422174	Boat/Canoe Operators	Per Annum
			CAT A - Large Scale	
			CAT B - Medium Scale	
			CAT C - Small Scale	
35		1422280	Book, Stationery, Office Equipment, Computer & Accessory, etc. Shops	Per Annum
			CAT A - Book Shops, Stationeries, Office Equipment, Computer & Accessories	
			CAT B - Computer, Accessories, Office Equipment, Stationery	
			CAT C - Computer & Accessories, Office Equipment	
			CAT D - Medium size of CAT C	
			CAT E - Book Shops, Stationeries	
			CAT F - Stationeries, Office Equipment	
			CAT G - Medium size of CAT E	
			CAT H - Office Equipment Only	
			CAT I - Stationery Only	
			CAT J - Books Only	
			CAT K - Table Top/Truck Pusher	
			CAT L - Mobile Vans	
36		1422273	Boutiques (Including African Wear)	Per Annum
			CAT A - Large Scale	
			CAT B - Medium Scale	
			CAT C - Small Scale	
			CAT D - Branches of CAT A & B	

			CAT E - Others	
37		1422001	Breweries	Per Annum
			CAT 'A'	
			CAT 'B'	
			CAT 'C'	
			CAT 'D'	
38		1422113	Bridal Homes	Per Annum
			CAT 'A'	
			CAT 'B'	
			CAT 'C'	
39		1422114	Butcher's Licence	Per Annum /Per Butcher
			CAT A - Master Butcher	
			CAT B - Butcher	
40		1422176	Building Material Dealers	Per Annum
	A	1422176	Hardware (Distributor/ Wholesaler)	
			CAT A - Distributor/Wholesaler (Large)	
			CAT B - Distributor/Wholesaler (Medium)	
			CAT C - Wholesaler (Medium)	
			CAT D - Wholesaler (Small)	
	B	1422176	Finishing/Retail	
			CAT A - Large Scale	
			CAT B - Medium Scale	
			CAT C - Small Scale	
			CAT D - Very Small Scale	
	C.	1422176	Roofing Material Dealers	
			CAT A - Manufacture/Sales	
			CAT B - Sales & Installation	

M ai n Ite	Sub item	CoA Code	Description of Item	Frequency/ Measure
41		1422008	Business Centres	Per Annum
			CAT A - Internet, Word Processing, Printing and Copying Services plus above 20 Workstations with Internet Service Retailing	
			CAT B - Internet, Word Processing, Printing and Copying Services plus above 20 Workstations	
			CAT C - Internet, Word Processing, Printing and Copying Services plus 11-20 Workstations	
			CAT D - Internet, Word Processing, Printing and Copying Services plus below 11 Workstations	
			CAT E - Secretarial Services (Word Processing, Printing and Copying Services)	

42		1422021	Cable Manufacturers	
			CAT 'A'	
			CAT 'B'	
			CAT 'C'	
			CAT 'D'	
43		1422011	Cane Product Weavers	Per Annum
			CAT 'A'	
			CAT 'B'	
			CAT 'C'	

Main	Sub item	CoA Code	Description of Item	Frequency/ Measure
44		1422178	Car Washing Bay	Per Annum
			CAT A - Jet Washing, Restaurant and Drinking Facility	
			CAT B - Jet Washing and Drinking Facility	
			CAT C - Jet Washing Only	
			CAT E - Manual Washing with other Facilities	
			CAT F - Manual Washing	
45		1422021	Canopy Producers	
			CAT A - Tarpaulin Fabric Sewing and metal Fabricators	
			CAT B - Metal Fabricators	
			CAT C - Fabric Sewing	
46		1422179	Carpentry Workshops	
			CAT A - Furniture Large Scale	
			CAT B - Furniture Medium Scale	
			CAT C - Furniture (plus upholstery - Medium)	
			CAT D - Furniture (plus upholstery - Small)	
			CAT E - Minor Works	
47		1422191	Casket & Coffin Dealers	
			CAT A - Importers	
			CAT B - Industrial (Manufacture & Sale)	
			CAT C - Manual (Manufacture & Sale)	
			CAT D - Sales Outlets	
			CAT E - Manufacturers Only	
48		1422181	Contracted Caterers (e.g., School Feeding)	Per Annum
			CAT A - Above 1,000 pupils	
			CAT B - Above 500 to 1,000 pupils	
			CAT C - Up to 500 pupils	
49		1422287	CD Sellers (Audio/Video)	Per Annum
			CAT A - Shops	
			CAT B - Table Tops	
			CAT C - Mobile Vans	

48		1422183	Cement & Limestone Factories	Per Annum
			CAT 'A'	
			CAT 'B'	
			CAT 'C'	
50		1422184	Ceramics/Pottery Producers/Sellers	Per annum
			CAT 'A'	
			CAT 'B'	

M ai n Ite	Sub item	CoA Code	Description of Item	Frequency/ Measure
51		1422185	Ceremonial Hiring Services	Per Annum
			CAT A - Multi Services	
			CAT B - Canopies, Chairs, Tables, cutlery, Glasses, Plates, Serving Trays	
			CAT C - Canopies, Chairs, Tables	
			CAT D - Single Item of above	
			CAT E - Recreational/social facilities (Large)	
			CAT F - Recreational/social facilities (Medium)	
			CAT G - Recreational/social facilities (Small)	
			CAT H - Spinners (Large)	
			CAT I - Spinners (Small)	
			CAT J - Live Band	
			CAT K - Musical/Dance Groups	
52		1422186	Chandlery (shipping supplies) Services	Per Annum
			CAT 'A'	
			CAT 'B'	
			CAT 'C'	
			CAT 'D'	
			CAT 'E'	
53		1422187	Cigarette Dealers	Per Annum
			CAT A - Importers/Wholesalers	
			CAT B - Distributors	
			CAT C - Retailers	
54		1422054	Cleaning Companies	Per Annum
			CAT A - Household/Office (Large)	
			CAT B - Household/Office (Medium)	
			CAT C - Household/Office (Small)	
			CAT D - Household/Office (Very Small)	
55		1422059	Cocoa Residue Buying Companies	Per Annum
			CAT 'A'	
			CAT 'B'	
56		1422188	Cocoa/ Shea Nut/Cotton Buying Companies	Per Annum
			CAT A - Large Scale (Mother Company)	
			CAT B - Medium Scale (Mother Company)	

			CAT C - Medium Scale (Agent)	
			CAT D - Small Scale (Agent)	
57	1422189		Coconut Oil Production/Sales	Per Annum
			CAT A - Company (Large Scale)	
			CAT B - Company (Medium Scale)	
			CAT C - Company (Small Scale)	
			CAT D - Individuals	
58	1422190		Coffee/Cashew Buying Companies	Per Annum
			CAT A - Large Scale (Mother Company)	
			CAT B - Medium Scale (Mother Company)	
			CAT C - Small Scale (Agent)	
59	1422192		Cola Nut Buying Companies	Per Annum
			CAT A - Large Scale	
			CAT B - Medium Scale	
			CAT C - Small Scale	
60	1422115		Cold Storage Facilities	Per Annum
	i.		<i>Importers with Own/Rented Cold Storage Facilities</i>	
			CAT A - Above 2500 Metric Tonnes	
			CAT B - 2001 to 2500 Metric Tonnes	
			CAT C - 1501 to 2000 Metric Tonnes	
			CAT D - 1001 to 1500 Metric Tonnes	
			CAT E - 501 to 1000 Metric Tonnes	
			CAT F - Up to 500 Metric Tonnes	
	ii.		<i>Non-Importers with Rented Cold Storage Facilities (Local)</i>	
			CAT A - Above 1000 Metric Tonnes	
			CAT B - 501 to 1000 Metric Tonnes	
			CAT C - Up to 500 Metric Tonnes	
	iii.		<i>Non-Importers with Containerised Cold Storage Facilities (Local)</i>	
			CAT A - 40Footer Container	
			CAT B - 20Footer Container	
			CAT C - Below 20Footer Container	
			CAT D - Fabricated facility (Retail Large)	
			CAT E - Fabricated facility (Retail Medium)	
			CAT F - Fabricated facility (Retail Small)	
61	1422045		Commercial Houses/Departmental Stores	Per Annum
			CAT A - Mall (Large)	
			CAT B - Mall (Medium)	
			CAT C - Branches of A or B	
			CAT D - Supermarkets (Large Size)	
			CAT E - Supermarkets (Medium Size)	
			CAT F - Supermarkets (Small Size)	
			CAT G - Neighbourhood Shops (Large Size)	
			CAT H - Neighbourhood Shops (Medium Size)	

			CAT I - Neighbourhood Shops (Small Size)	
			CAT J - Neighbourhood Shops (Very Small Size)	
62		1422193	Commercialised State Companies/ Corporations	Per Annum
			CAT A - Head Offices	
			CAT B - Regional Offices	
			CAT C - Branch Offices	
			CAT D - District Offices	
			CAT E - Local Offices	
63		1422243	Commercial Water Tanker Suppliers	Per Annum
			CAT A - Water Tanker Suppliers (Large - above 10 Vehicles)	
			CAT B - Water Tankers Suppliers (Medium - 5 to 10 Vehicles)	
			CAT C - Water Tanker Suppliers (Small - below 5 vehicles)	
			CAT D - Mobile Polytank Water Suppliers (Medium)	
			CAT E - Mobile Polytank Water Suppliers (Small)	
			CAT F - Others	

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

M	Sub	CoA	Description of Item	Frequency/
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ai n Ite	item	Code		Measure
68		1422281	Artisans e.g., Masons, Carpenters, Plumbers, Electricians, Painters, Steel Benders, Tile Layers etc.	Per Annum
			CAT 'A'	
			CAT 'B'	
69		1422196	Cooking/Household Utensil Sales	Per Annum
			CAT 'A'	
			CAT 'B'	
			CAT 'C'	
70		1422021	Cosmetics Production	Per Annum
			CAT 'A'	
			CAT 'B'	
71		1422197	Cosmetic/Personal Care/Hair Product Sales	Per Annum
			CAT A - Wholesale and Retail	
			CAT B - Wholesale Only	
			CAT C - Retail	
			CAT D - Table top	
72		1422117	Courier Services	Per Annum
			CAT A - International Companies	
			CAT B - National Companies	
			CAT C - Small Companies	
			CAT D - Others	
73		1422198	Curtains/Carpets etc. Sales	Per Annum
			CAT 'A'	
			CAT 'B'	
			CAT 'C'	
74		1422110	Custom/Port Agents	Per Annum
	i.		<i>Clearing Agents</i>	
			CAT 'A'	
			CAT 'B'	
			CAT 'C'	
			CAT 'D'	
	ii.		<i>Port Services</i>	
			CAT 'A'	
			CAT 'B'	
			CAT 'C'	
			CAT 'D'	
			CAT 'E'	
			CAT 'F'	
			CAT 'G'	
			CAT 'H'	
75		1422147	Digital Embroidery Companies	Per Annum
			CAT 'A'	
			CAT 'B'	

			CAT 'C'	
76	1422045	Disposable Products Dealers		
		CAT A - Wholesalers/Retailers		
		CAT B - Retailers (Medium)		
		CAT C - Retailers (Small)		
77	1422199	Dog Licence		Per Annum
78	1422199	Dog Breeding & Sales Licence		Per Annum
		CAT A - Registered Breeders - With Association		
		CAT B- Registered Breeders - Non- Association Members		
		CAT C - Exotic & Local		
		CAT D - Exotic Only		
		CAT E - Local Only		
79	1402038	Dressmakers/Tailors (Industrial)		Per Annum
		CAT A - Fashion Designers (Large)		
		CAT B - Fashion Designers (Small)		
		CAT C - Large Scale (Above 25 workers)		
		CAT D - Medium Scale (10-25 workers)		
		CAT E - Small Scale (Below 10 workers)		
80	1422038	Dressmakers/Tailors (Non-Industrial)		Per Annum
		CAT A - Large Scale		
		CAT B - Medium Scale		
		CAT C - Small scale		
81	1422038	Dressmakers/Tailors Services		Per Annum
		CAT A - Knitting, Haberdashery and Embroidery		
		CAT B - Knitting and Embroidery		
		CAT C - Embroidery only		
		CAT D - Knitting only		
		CAT E - Haberdashery Only (sewing items - large)		
		CAT F - Haberdashery Only (Small)		
82	1422119	Drilling Companies		Per Annum
	i.	<i>Mining</i>		
		CAT A - Exploration & Prospecting - (Large)		
		CAT B - Exploration & Prospecting - (Small)		
		CAT C - Ancillary Services		
	ii.	<i>Oil / Gas</i>		
		CAT A - Exploration & Prospecting - (Large)		
		CAT B - Exploration & Prospecting - (Medium)		
		CAT C - Exploration & Prospecting - (Very Small)		
		CAT D - Ancillary Services		
	iii.	<i>Water (Borehole)</i>		
		CAT A - Large Scale		
		CAT B - Medium Scale		
		CAT C - Small Scale		

			CAT D - Wells	
83		1422202	Driving Schools	Per Annum
			CAT A - Above 6 Vehicles	
			CAT B - 4 - 6 Vehicles	
			CAT C - 1 - 3 Vehicles	
84		1422024	Educational Institutions – Private	Per Annum
	A.	1422024	<i>Day Care Centres (Early Childhood Development Centres)</i>	
			CAT A - Grade A	
			CAT B - Grade B	
			CAT C - Grade C	
	B.	1422024	Pre-Tertiary Schools	
	i.		<i>Basic School (KG/Primary/Junior High Schools)</i>	
	-		Foreign Curriculum Operators	
			CAT A - KG/Primary/Junior High Schools	
			CAT B - KG/Primary	
	-		National Curriculum Operators	
			CAT A - KG/Primary/Junior High Schools (Large)	
			CAT B - KG/Primary/Junior High Schools (Medium)	
			CAT C - KG/Primary/Junior High Schools (Small)	
			CAT D - KG/Primary (Large)	
			CAT E - KG/Primary (Medium)	
			CAT F - KG/Primary (Small)	
	ii.		<i>Secondary Level (Senior High/Technical/ Vocational Schools)</i>	
			CAT A - Large	
			CAT B - Medium	
			CAT C - Small	
	iii.		Basic to Secondary School	
			CAT A - Large	
			CAT B - Medium	
	iv.		Specialised Schools (Remedial School)	
			CAT 'A'	
			CAT 'B'	
	C.	1422024	Tertiary Schools	
			CAT A - Chartered Universities (Own Conferred Degrees)	
			CAT B - University colleges/Nursing & Midwifery Training Colleges (affiliated)	
			CAT C - Tutorial Colleges (Professional Exams e.g., ACCA, SAT etc.)	
			CAT D - Academy (Training in Special fields e.g., Football, Dance etc.)	

	D.	1422024	<i>Training & Vocational Institutions (Media, Construction, Fashion, Floral, Catering, Cosmetology & Wellness, etc.)</i>	
			CAT 'A'	
			CAT 'B'	
			CAT 'C'	
			CAT 'D'	
	E.	1422024	Other Educational & Training Centres	
	ii.		Computer Schools/ Training Centre	
			CAT A - International	
			CAT B - Local (Large)	
			CAT C - Local (Small)	
	iii.		Private Library	
85		1422024	Egg Dealers	Per Annum
			CAT A - Wholesale	
			CAT B - Retail Shops	
			CAT C - Mobile Retail	
86		1402205	Electrical Appliances (New & Second- hand)	Per Annum
			CAT A - Importers/Wholesalers	
			CAT B - Wholesalers	
			CAT C - Retailers (Large)	
			CAT D - Retailers - (Small)	
			CAT E - Table Top	
87		1422207	Electronic/Home Appliances/Shops (New & Second Hand)	Per Annum
			CAT A - Importers/Wholesalers (Large)	
			CAT B - Importers/Wholesalers (Small)	
			CAT C - Wholesalers cum Retailers (Large)	
			CAT D - Wholesalers cum Retailers (Small)	
			CAT E - Retailers (Shops and Containers - Large)	
			CAT F - Retailers (Shops and Containers - Medium)	
			CAT G - Retailers (Shops and Containers - Small)	
			CAT H - Retailers (Tabletop - Medium)	
			CAT I - Retailers (Tabletop - Small)	
88		1422207	Electronic/Home Appliance Parts Dealers	Per Annum
			CAT 'A'	
			CAT 'B'	
			CAT 'C'	
89		1422147	Embossment Centres	Per Annum
			CAT A - Vehicle Embossment Company	
			CAT B - Stickers for vehicles and temporary structures - Medium	

			CAT C - Stickers for vehicles and temporary structures - Small	
90		1422247	Energy Suppliers/Dealers	Per Annum
	A.	1422247	Power & Energy Dealers	
			CAT A - Production - Large	
			CAT B - Production - Medium	
			CAT C - Distribution	
			CAT D - Retailers	
			CAT E - Retailers	
	B.	1422247	Solar Energy Dealers	
			CAT A - Importers	
			CAT B - Manufacturers	
			CAT C - Retailers	
			CAT D - Technicians	
91		1422211	Engineering Laboratories	Per Annum
			CAT A - Geological Services	
			CAT B - Industrial Services	
			CAT C - Others	
92		1422021	Fabric Dealers – Manufacturing	Per Annum
			CAT A - Large Scale	
			CAT B - Medium Scale	
			CAT C - Small Scale	
93		1422213	Fabric Dealers – Sales	Per Annum
			CAT A - Imports/Wholesale	
			CAT B - Wholesale and Retail	
			CAT C - Wholesale	
			CAT D - Retail	
			CAT E - Table Top	
94		1422051	Feed Mills (Poultry, Pets, Fish etc.) – Production	Per Annum
			CAT 'A'	
			CAT 'B'	
			CAT 'C'	
95		1422282	Feed Sellers (Poultry, Pets, Fish etc.)	Per Annum
			CAT A - Wholesalers	
			CAT B - Distributors	
			CAT C - Retailers	
96		1422146	Film Production/Distribution	Per Annum
			CAT A - Film Production cum Distribution	
			CAT B - Film Production	
			CAT C - Film Distribution	
			CAT D - Small Scale of CAT B or C	
97		1422044	Financial Institutions (Banking)	Per Annum
	A.	1422044	Central Bank	
	B.	1422044	Development Banks	
	C.	1422044	Universal Banks	

			CAT A - Bank with Capital Market operations	
			CAT B - Head Office	
			CAT C - Branch Office	
			CAT D - Agency	
D.	1422044		Special Deposit Taking Institutions (SDIs)	
i.			Savings and Loans Companies & Finance Houses	
			CAT A - Head Office	
			CAT B - Branch	
			CAT C - Agency	
			CAT D - Mobilisation Centre	
			CAT E - Loan/Business Centre	
ii.			Leasing & Mortgage Finance Companies	
			CAT A - Head Office	
			CAT B - Branch	
E.	1422044		Other Financial Institutions	
i.			Microfinance Companies (Deposit Taking)	
			CAT A - Head Office	
			CAT B - Branch	
ii.			Microcredit/Money Lenders/Credit Union	
			CAT A - Head Office	
			CAT B - Branch	
			CAT C - Tier 4 Operators	
iii.			Rural & Community Banks	
			CAT A - Head Office	
			CAT B - Branch	
			CAT C - Agency	
			CAT D - Mobilisation Centre	
iv.			Financial NGOs	
			CAT A - Head Office	
			CAT B - Branch	
F.			Forex Bureaus	
			CAT A - Head Office	
			CAT B - Branch	
G.	1422044		Financial Technology Companies (FINTECH)	
			CAT A - Dedicated Electronic Money Issuer	
			CAT B Mobile Money Vendor Large	
			CAT C Mobile Money Vendor Medium	
			CAT D Mobile Money Vendor Small	
			CAT E - Payment Service Provider (Enhanced)	
			CAT F - Payment Service Provider (Medium)	
			CAT G - Payment Service Provider (Standard)	
			CAT H - Payment & Financial Technology Service Provider (PFTSP)	
H.	1422044		Stand Alone ATMs	

98		1422044	Non-Financial Institutions	
	A.	1422044	Insurance Companies	Per Annum
			Re-insurance	
			Non-Life Insurance	
			CAT A - Head Office	
			CAT B - Branch Office	
			CAT C - Agency Office	
			Life Insurance	
			CAT A - Head Office	
			CAT B - Branch Office	
			CAT C - Agency Office	
			Brokers	
			CAT A - Main Office	
			CAT B - Branch Office	
	B.	1422044	Capital Market Companies	Per Annum
			CAT A - Financial Holding Companies	
			CAT B - Security Exchangers	
			CAT C - Fund Managers (Head Office)	
			CAT D - Fund Managers (Branch Office)	
			CAT E - Broker Dealers	
			CAT F - Investment Advisors	
99		1422120	Fish Farming Companies	Per Annum
			CAT A- International Large Scale	
			CAT B- International Medium Scale	
			CAT C- International Small Scale	
			CAT D - Local Large Scale	
			CAT E - Local Medium Scale	
			CAT F - Local Small Scale	
100		1422215	Fishing Nets and Accessories Dealers	Per Annum
			CAT A - Importers/Wholesalers	
			CAT B - Wholesalers	
			CAT C - Retailers	
			CAT D - Table Top	
101		1422063	Floral and Allied Products	Per Annum
			CAT A - Natural (Large Scale)	
			CAT B - Natural (Medium Scale)	
			CAT C - Natural (Small Scale)	
			CAT D - Artificial (Large Scale)	
			CAT E - Artificial (Small Scale)	
102			Footwear Dealers	
	i.		Footwear Producers	
			CAT A - Large (Industrial/Handmade)	
			CAT B - Medium (Industrial/Handmade)	
			CAT C - Small (Handmade)	
	ii.		Footwear Sales - New	

			CAT 'A'	
			CAT 'B'	
			CAT 'C'	
	iii.		Footwear Sales - Used	
			CAT 'A'	
			CAT 'B'	
			CAT 'C'	
	iv.		Footwear Accessory Sales	
			CAT 'A'	
			CAT 'B'	
	v.		CAT 'C'	
			Footwear Repairers (Cobblers)	
			CAT 'A'	
			CAT 'B'	
103		1422091	Foreign Trade Goods Dealers)	Per Annum
	A.	1422091	Exporters of General Goods	
			CAT A - Timber	
			CAT B - Cash Crops	
			CAT C - Food Crops	
			CAT D - African Clothing/Ornaments	
			CAT E - Cosmetic Products	
			CAT F - Footwear	
			CAT G - Others	
			CAT H - Combination of C, D, E & F	
	B.	1422091	Importers of General Goods	
			CAT A - Food Crops	
			CAT B - Clothing	
			CAT C - African Clothing/Ornaments	
			CAT D - Cosmetic Products	
			CAT E - Footwear	
			CAT F - Combination of A to E	
104		1422121	Freight Forwarding Operators	Per Annum
			CAT A - Large Scale	
			CAT B - Medium Scale	
			CAT C - Small Scale	
105		1422123	Funeral Related Business	Per Annum
	A.		Burial Grounds/Funeral Homes/Mortuaries - Private	
		i.	Burial Grounds	
		ii.	Funeral Homes	
			CAT A - Advanced Activities: Cold Storage room + Preparation of body for burial, Autopsy and Others	
			CAT B- Basic Activities: Cold Storage room + Preparation of body for burial	
		iii.	Mortuaries	

			CAT A - Cold Storage for Remains (Level 3 Mortuary)	
			CAT A - Cold Storage for Remains (Level 2 Mortuary)	
			CAT A - Cold Storage for Remains (Level 1 Mortuary)	
	B.	1422123	Funeral – Undertaker’s Licence	
	C.	1422123	Hearse Service Providers	
			CAT A - Large Scale (Above 5 Vehicles)	
			CAT B - Medium Scale (3-5 Vehicles)	
			CAT C - Small Scale (1-2 Vehicles)	
106		1422217	Furniture Showroom	
			CAT A - Large Scale (Including Manufacturing)	
			CAT B - Medium Scale (Including Manufacturing)	
			CAT C - Medium scale (Showroom only)	
			CAT D - Small scale (Showroom only)	
			CAT D - Small scale (Showroom only)	
107		1422160	Game Viewing/Commercial TV Viewing Centres	Per Annum
			CAT A - Large Scale	
			CAT B - Medium Scale	
			CAT C - Small Scale	
108		1422290	Gas Cylinder/ Stoves & Accessory Dealers	
			CAT A - Large Scale	
			CAT B - Medium Scale	
			CAT C - Small Scale	
109		1422218	General Goods - Sales (e.g., Generator, Water pump, Chain saw, etc.)	Per Annum
			CAT A - Large Scale	
			CAT B - Medium Scale	
			CAT C - Small Scale	
			CAT D - Individuals	
110		1422219	Gift Shops	Per Annum
			CAT A - Large Scale	
			CAT B - Medium Scale	
			CAT C - Small Scale	
111		1422220	Glass Sellers (Tinted /Plain)	Per Annum
			CAT A - Large Scale	
			CAT B - Medium Scale	
			CAT C - Small Scale	
112		1422143	Gold/Diamond Dealers	Per Annum
			CAT A - Refinery	
			CAT B - Merchants	
			CAT C - Agents	
			CAT D - Goldsmith	
			CAT E - Silversmith	
113		1422221	Graphic Design Companies	Per Annum

			CAT A - Large Scale	
			CAT B - Medium Scale	
			CAT C - Small Scale	
			CAT D - Individuals	
114		1422291	Grain Distributors	Per Annum
			CAT A - Wholesale	
			CAT B - Retail	
			CAT C - Others	
115		1422222	Hair & Beauty Service Providers	Per Annum
			CAT A - Beauty Parlour and School	
			CAT B - Beauty Parlour	
			CAT C - Salon with pedicure, manicure, braiding/weaving	
			CAT D - Big Salon	
			CAT E - Small Salon	
			CAT F - Braiding and Weaving Only	
			CAT G - Braiding Only	
			CAT H - Pedicure & Manicure Only	

M a i n I t e	S u b i t e m	C o A C o d e	D e s c r i p t i o n o f I t e m	F r e q u e n c y / M e a s u r e
116		1422144	Harbours	Per Annum
			CAT A - Merchandise Harbours	
			CAT B - Fishing Harbours	
117		1422145	Haulage Companies	Per Annum
			CAT 'A'	
			CAT 'B'	
			CAT 'C'	
118		1422026	Health Facilities – Private	Per Annum
	i.		<i>Dental Clinics</i>	
	ii.		<i>Eye Clinics</i>	
			CAT A - Ophthalmologist Clinics	
			CAT B - Opticians/Optomtrist	
	iii.		<i>General Clinics</i>	
			CAT A - Specialty Clinics	
			CAT B - Primary Health Care	
			<i>General Hospitals</i>	
			Primary	
	vi.		<i>Maternity Homes</i>	
			CAT A - Expanded Services	
			CAT B - General Services	
	vii.		<i>Medical Diagnostic Services</i>	
			CAT A - Secondary/Tertiary	
			CAT B - Basic/ Primary	
	viii.		Licenced Herbal Medicine Units	

			CAT A - Foreign Clinics and Shops	
			CAT B - Foreign Clinics or Shops	
			CAT C - Clinic and Medicine Producers (Local)	
			CAT D - Clinic Only (Local)	
			CAT E - Medicine Producers Only (Local)	
			CAT F - Herbal Shops (Local)	
			CAT G - Shop on wheel (Mobile)	
119	1422207		Hire Purchase Trading Enterprises	
			CAT A - Large Scale	
			CAT B - Medium Scale	
			CAT C - Small Scale	
120	1422223		Ice Cream/Yoghurt Dealers	Per Annum
			CAT A - Manufacturers (Large Scale)	
			CAT B - Manufacturers (Medium Scale - Local Producers)	
			CAT C - Manufacturers (Small Scale - Local Producers)	
			CAT D - Wholesale/Depot	
			CAT E - Retail	
121	1422224		Interior/Event Decorators	Per Annum
			CAT A - Companies (Large)	
			CAT B - Companies (Medium)	
			CAT C - Individuals	
122	1422225		Jewelry Shops	Per Annum
			CAT.A - Retail (Large)	
			CAT B - Retail (Medium)	
			CAT C - Retail (Small)	
			CAT D - Table Top	
123	1422226		Jewelry Repairers (watches/bracelets, etc.)	Per Annum
			CAT 'A'	
			CAT 'B'	
124	1422124		Job Placement Agencies	Per Annum
			CAT 'A'	
			CAT 'B'	
			CAT 'C'	
125	1422227		Key Technicians/Cutters	Per Annum
			CAT 'A'	
			CAT 'B'	
126	1422125		Landscapers/Horticulturalists	Per Annum
			CAT A - Large Scale	
			CAT B - Medium Scale	
			CAT C - Small Scale	
127	1422054		Laundry Services	Per Annum
			CAT A - Large Scale	
			CAT B - Medium Scale	
			CAT C - Small Scale	

128	1422286	Leather Works Dealers (Other Non- footwear products)	Per Annum
		CAT A - Producers (Donkey Skin)	
		CAT B - Producers (Industrial)	
		CAT C - Producers (Handmade Medium)	
		CAT D - Sales/Others	
129	1423053	Licenced Arms & Ammunition Dealers	Per Annum
		CAT 'A'	
		CAT 'B'	
130	1422228	Livestock Farms	Per Annum
		CAT A - Very large-sized	
		CAT B - Large-sized	
		CAT C - Medium-sized	
		CAT D - Small-sized	
		CAT E - Very Small-sized	
131	1422016	Lottery Business Operators	Per Annum
		CAT A - National Lotto Authority	
		CAT B - National Marketing Companies/Agents	
		CAT C - Private Operators	
		CAT D - Lotto Receiver	
132	1422019	Lumber Business (Including Sawmill)	
		CAT 'A'	
		CAT 'B'	
		CAT 'C'	
		CAT 'D'	
133	1422292	Machine Shops (Workshop for making or repairing machines)	
		CAT A - Large Scale	
		CAT B - Medium Scale	
		CAT C - Small Scale	
134	1422293	Machine Sharpening Operators	
		CAT A - Stationed with shops	
		CAT B - Mobile	
135	1422021	Manufacturing/Processing Companies	Per Annum
		CAT A - International (Large Scale)	
		CAT B - International (Medium Scale)	
		CAT C - International (Small Scale)	
		CAT D - National (Large Scale)	
		CAT E - National (Medium Scale)	
		CAT F - National (Small Scale)	
		CAT G - Local (Large Scale)	
		CAT H - Local (Medium Scale)	
		CAT I - Local (Small Scale)	
136	1422126	Markets & Other Facilities' Management Companies	Per Annum
		CAT A - Large Scale	

			CAT B - Medium Scale	
			CAT C - Small Scale	
137		1422050	Mattress/Foam Products Dealers	Per Annum
			CAT A - Manufacturers	
			CAT B - Wholesalers	
			CAT C - Retailers (Medium Scale)	
			CAT D - Retailers (Small Scale)	

M a i n I t e	S u b i t e m	C o A C o d e	D e s c r i p t i o n o f I t e m	F r e q u e n c y / M e a s u r e
138		1422050	Mattress Makers/Repairers	
139		1422229	Media Houses	Per Annum
	A.	1422229	Electronic Media (Radio) Operators	
			CAT A - National & Inter-Regional	
			CAT B - Regional	
			CAT C - District	
			CAT D - Community	
			CAT E - Recording Studios (Large)	
			CAT F - Recording Studios (Medium)	
			CAT G - Recording Studios (Small)	
			CAT H - Information Centres (Urban)	
			CAT I - Information Centres (Rural)	
			CAT J - Stand Alone Radio/TV Satellite	
	B.	1422229	Electronic Media (Television) Operators	
			CAT A - Very Large Scale	
			CAT B - Large Scale	
			CAT C - Medium Scale	
			CAT D - Small Scale	
	C.	1422229	Printing Houses	
			CAT A - Large Scale	
			CAT B - Medium Scale	
			CAT C - Small Scale	
			CAT D - Binders	
			CAT E - Others	
			CAT F - Newspaper/Periodicals Vendors	
140		1422230	Medical Supply Companies	Per Annum
			CAT 'A'	
			CAT 'B'	
			CAT 'C'	
141		1422285	Metal Dealers	
	A.	1422285	Metal Fabricators	Per Annum
			CAT A - Filling Station Sheds/Trailers/Underground Tanks Moulding	

			CAT B - Agro Processing Machines Surface Tanks	
			CAT C - Domestic Milling Machines	
			CAT D - Canopies and Scaffolding	
			CAT E - Pot, Coal pots and Sheet moulders	
			CAT F - Chairs and beds, etc.	
	B.	1422285	Fabrication Materials Dealers	
			CAT A - Large Scale	
			CAT B - Medium Scale	
			CAT C - Small Scale	
142		1422051	Milling Businesses (For Food)	Per Annum
			CAT A - Above 3 Machines	
			CAT B - 2-3 Machines	
			CAT C - 1 Machine Only	
143		1422231	Mineral Water Producers	Per Annum
			CAT A - Bottled, Sachet & Filtered Water	
			CAT B - Bottled & Sachet Water	
			CAT C - Sachet Water	
			CAT D - Accessory Shop (Medium)	
			CAT E - Accessory Shop (Small)	
144		1422232	Mineral Water Distribution/Sales	Per Annum
			CAT A - Depot	
			CAT B - Wholesale	
			CAT C - Retail (Large)	
			CAT D - Retail (Medium)	
			CAT E - Retail (Small)	
145		1422233	Mineral Marketing Companies	Per Annum
			CAT 'A'	
			CAT 'B'	
			CAT 'C'	
146		1422079	Mining/Oil/Quarry Administrative offices	Per Annum
			CAT 'A'	
			CAT 'B'	
			CAT 'C'	
147		1422079	Mining Operating Licence	Per Annum
			CAT A - Large Scale	
			CAT B - Medium Scale	
			CAT C - Small Scale	
			CAT D - Salt Mining	
148		1422234	Mining Sub-Contractors	Per Annum
			CAT A - Exploration etc.	
			CAT B - Haulage etc.	
			CAT C - Automobile, Heavy Duty Equipment (Large)	
			CAT D - Automobile, Heavy Duty Equipment (Medium)	

			CAT E - Automobile, Heavy Duty Equipment (Small)	
			CAT F - Petroleum Services	
			CAT G - Mechanical Services (Large)	
			CAT H - Mechanical Services (Medium)	
			CAT I - Mechanical Services (Small)	
			CAT J - Medical Services, Consultants, Technicians etc.	
			CAT K - Transport & Catering Services	
			CAT L - Other Professional Services	
149		1422235	Mobile Phone & Accessories Sales/Assembling/Repairs	Per Annum
			CAT A - Import/Assembling Wholesale/Retail/Repairs	
			CAT B - Import/Wholesale/Retail/Repairs	
			CAT C - Retail/Repairs	
			CAT D - Retail Only	
			CAT E - Repairs Only	
			CAT F - Repairs Only (Small)	
150		1422236	Mobile Phone Cards Sales	Per Annum
			CAT A - Distribution/Retail	
			CAT B - Distribution Only	
			CAT C - Retail	
151		1422045	Mother Care Shops	Per Annum

M a i n I t e	S u b i t e m	C o A C o d e	D e s c r i p t i o n o f I t e m	F r e q u e n c y / M e a s u r e
			Wholesale	
			CAT A - Wholesale/Retail	
			CAT B - Wholesale only	
			Retail	
			CAT A - Large Scale	
			CAT B - Medium Scale	
			CAT C - Small Scale	
152		1422237	Musical Equipment	Per Annum
	A.	1422237	Musical Instrument Sales	
			CAT A - Wholesale/Retail	
			CAT B - Retail (Medium)	
			CAT C - Retail (Small)	
	B.	1422237	Musical Speaker Manufacturers & Sales	
153		1422127	Non-Governmental Institutions (Renewal)	Per Annum
			CAT A - International NGOs/CSOs /FBOs	
			CAT B - Local NGOs/CSOs/ FBOs	

			CAT C - Community NGOs/CSOs /FBOs	
154		1422135	Online Trading/Service Providers	Per Annum
			CAT A - Multi Services	
			CAT B - Dual Services	
			CAT C - Single Service	
155		1422284	Optical Services	Per Annum
			CAT A - Large Scale	
			CAT B - Medium Scale	
			CAT C - Small Scale	
156		1422239	Palm/Kernel Oil Extraction Companies	Per Annum
			CAT A - Large Scale	
			CAT B - Medium Scale	
			CAT C - Small Scale	
			CAT D - Individuals	
157		1422136	Paper Product Companies	Per Annum
			CAT 'A'	
			CAT 'B'	
			CAT 'C'	
158		1422240	Petrochemical Companies	Per Annum
			CAT A - Oil Exploration	
			CAT B - Refineries	
			CAT C - Gas Processing Plants	
			CAT D - Oil Import/Storage	
			CAT E - Transportation and Storage of CAT A	
			CAT F - Transportation and Storage of CAT B	
			CAT G - Bulk Oil Distribution Companies of CAT A	
			CAT H - Bulk Oil Distribution Companies of CAT B	
159		1422241	Pharmaceutical Companies	Per Annum
	A	1422241	Pharmacies	
			CAT A - Manufacture Wholesale	
			CAT B - Wholesale	
			CAT C - Wholesale & Retail	
			CAT D - Retail	
			CAT E - Compounding Pharmacy	
			CAT F - Pharmaceutical Raw Material Suppliers	
	B	1422241	Over the Counter Medicine Sellers (OTCMs) (Licenced Chemical Shops)	
160		1422047	Photographers / Video Operators	Per Annum
			CAT A - Photo/Video Company with Labs	
			CAT B - Photo/Video Company without Labs	
			CAT C - Photographic Laboratory	
			CAT D - Photo Shops/Studio	
			CAT E - Individual video and photography operators	
161		1422021	Plastic/ Bottle Dealers - Used	Per Annum

			CAT 'A'	
			CAT 'B'	
			CAT 'C'	
162		1422021	Plastic Processing and Manufacturing Companies	Per Annum
			CAT A - Bulk Product Lines (e.g., tanks, pipelines)	
			CAT B - Light product lines (e.g., Plastic chairs)	
			CAT C - Others (Household wares)	
			CAT D - Polyethylene	
163		1422243	Plastic Product Sales (Including Water tanks)	Per Annum
			CAT A - Wholesale (Large)	
			CAT B - Wholesale (Small)	
			CAT C - Retail (Large)	
			CAT D - Retail (Medium)	
			CAT E - Retail (Small)	
			CAT F - Polyethylene Sellers	
164		1422246	Poultry Farms	Per Annum
			CAT A - Above 2000 Birds	
			CAT B - Up to 2000 Birds	
			CAT C - Up to 1000 Birds	
			CAT D - Up to 500 Birds	
165		1422137	Private Meat Van	Per Annum
166		1422138	Private Recreational Parks	Per Annum
			CAT A - Large Scale	
			CAT B - Medium Scale	
			CAT C - Small Scale	
167		1422028	Private Security	Per Annum
			CAT 'A'	
			CAT 'B'	
			CAT 'C'	
168		1422025	Professional Firms/Individuals	Per Annum
	i.		(Architectural, Auditing, Accounting, Engineering, Legal Firms etc.)	
			CAT A - International	
			CAT B - National	
			CAT C - Regional	
			CAT D - Local	
			CAT E - Partnership	
			CAT F - Solo	
			CAT G - Others	
	ii.		Draughtsmanship Business	
			CAT 'A'	
			CAT 'B'	
169		1422138	Publishing Houses	Per Annum
			CAT A - Publishing Cum Wholesale	
			CAT B - Publishing and Retail Outlets	

			CAT C - Publishing Only (Medium)	
			CAT D - Publishing Only (Small)	
170	1422013	Quarry/Sand Operators		Per Annum
			CAT A - Mechanised Quarry (Large)	
			CAT B - Mechanised Quarry (Medium)	
			CAT C - Mechanised Quarry (Small)	
			CAT D - Sand Winning	
			CAT E - Stone, Laterite & Gravels Contractors	
			CAT F - Manual Stone Crackers/Labourers	
171	1422248	Real Estate Operators		Per Annum
	i.	Agents		
			CAT A - Large Scale	
			CAT B - Medium Scale	
			CAT C - Small Scale	
	ii.	Developers		
			CAT A - Large Scale	
			CAT B - Medium Scale	
			CAT C - Small Scale	
	iii.	Property Managers		
			CAT A - Large Scale (International)	
			CAT B - Medium Scale (National)	
			CAT C - Small Scale (Local)	
172	1422249	Recycling Plants/Companies		Per Annum
			CAT 'A'	
			CAT 'B'	
			CAT 'C'	
			CAT 'D'	
173	1422052	Refrigerator/Air Condition Mechanics		Per Annum
			CAT 'A'	
			CAT 'B'	
174	1422250	Rubber Stamp Makers		Per Annum
175	1422294	Rubber Cutting Machine Operators		Per Annum
			CAT 'A'	
			CAT 'B'	
176	1422251	Safety Goods/Accessories		Per Annum
	A.	1422251	Protective Wears (e.g., PPEs)	
			CAT A - Health & Workplace (Large)	
			CAT B - Health & Workplace (Medium)	
			CAT C - Health Items only	
			CAT D - Workplace Items only	
			CAT E - Producers only	
	B.	1422251	Fire Extinguisher Dealers	
			CAT 'A'	
			CAT 'B'	
177	1422169	Sanitary Facilities - Private		Per Annum
	A.	1422169	Bath House Operators	

			CAT A - Above 12 Showers (including toilet facility)	
			CAT B - 9 -12 showers (including toilet facility)	
			CAT C - Up to 8 showers (including toilet facility)	
			CAT D - 13 showers and above	
			CAT E - 9-12 Showers	
			CAT F - 8 Showers and below	
	B.	1422169	Toilet Operators (Private)	
			CAT A - Above 24Seater	
			CAT B - Up to 24Seater	
			CAT C - 9-16Seater	
			CAT D - Up to 8Seater	
	C.	1422169	Urinal Operators (Private)	
			CAT A - Large Scale	
			CAT B - Medium Scale	
			CAT C - Small Scale	
178		1422210	Satellite TV/Dish Installation Dealers	
			CAT 'A'	
			CAT 'B'	
			CAT 'C'	
179		1422141	Scrap Metal Dealers	Per Annum
			CAT A - Large Scale (Export)	
			CAT B - Medium Scale (Depot)	
			CAT C - Small Scale (Collection Points)	
			CAT D - Very Small Scale (Collection Points)	
			CAT E - Individual Collectors	
180		1422206	Security Fencing Companies	Per Annum
			CAT A - Large Scale	
			CAT B - Medium Scale	
			CAT C - Small Scale	
181		1422015	Service/Filling Stations	Per Annum
			CAT A - Multi Purpose - Large (e.g., Fuel, Shopping Centre, Vulcanizing, Washing Bay, etc.)	
			CAT B – Multi Purpose - Medium (e.g., Fuel, Shopping Centre, Vulcanizing, Washing Bay)	
			CAT C - Fuel and Shopping Centres	
			CAT D - Fuel, and Washing Bay	
			CAT E - Fuel Only	
			CAT F - Surface Tank Points	
			CAT G - Sale of Lubricants	
			CAT H - Kerosene	
			CAT I - LPG Retail Points (Large)	
			CAT J - LPG Retail Points (Medium)	
			CAT K - LPG Retail Points Only (Small)	
182		1422253	Ship Maintenance/Repair Companies	Per Annum
			CAT 'A'	

			CAT 'B'	
			CAT 'C'	
			CAT 'D'	
			CAT 'E'	
183		1422253	Shipping Companies	Per Annum
184		1422254	Signage Makers	Per Annum
			CAT A - Digital	
			CAT B - Non-digital	
185		1422254	Signage Writers	Per Annum
			CAT A - Electronic	
			CAT B - Manual	
186		1422256	Software Development/ Software Support Companies	Per Annum
			CAT A - International Companies	
			CAT B - National Large	
			CAT C - National Medium	
			CAT D - National Small	
			CAT E - Individual Developers	
187		1422260	Straw Basket Weavers and Sales	Per Annum
188		1422128	Telecommunication Companies	Per Annum
	A.	1422128	Internet (Data) Services Providers	
			CAT 'A'	
			CAT 'B'	
			CAT 'C'	
	B.	1422128	Phone and Internet Services Providers	
			CAT A - Head Office	
			CAT B - Regional/Municipal/District Offices	
			CAT C - Service Centres (Retail Shops)	
			CAT D - Outsourced Service Centres (Retail Shops)	
			CAT E - Warehouses	
	C.	1422128	Tower Infrastructure & Other Service Providers	
189		1422128	Terrazzo Making	Per Annum
			CAT A - Two machines and above	
			CAT B - One Machine	
190		1422019	Timber Products Retail Outlets	
			CAT A - Large scale	
			CAT B - Medium scale	
			CAT C - Small scale	
191		1422110	Trade/Custom/ Inspection Companies	Per Annum
			CAT 'A'	
			CAT 'B'	
			CAT 'C'	
192		1422283	Tourism Licenced Facilities	Per Annum
	A.	1422283	Accommodation Facilities	

	i.		Hotels/ Beach Resorts/ Motels/ Apartments	
			CAT A - Five Star	
			CAT B - Four Star	
			CAT C - Three Star	
			CAT D - Two Star	
			CAT E - One Star	
	ii.		<i>Guest Houses (4-9 Rooms)</i>	
	iii.		<i>Budget Hotels</i>	
	iv.		<i>Hostels (Private):</i>	
			CAT A - Above 50 Beds	
			CAT B - 21-50 Beds	
			CAT C - 11-20 Beds	
			CAT D - Up to 10 Beds	
	B.	1422283	Beach Recreational Facilities	
			CAT 'A'	
			CAT 'B'	
	C.	1422283	<i>Body Building Gyms</i>	
			CAT A - Large Scale (Club Setting)	
			CAT B - Medium Scale	
			CAT C - Small Scale	
	D.	1422283	Food & Beverage (Eating/Catering Houses)	
	i.		Formal Catering Services	
			Restaurants	
			CAT A - Grade 1	
			CAT B - Grade 2	
			CAT C - Grade 3	
			Fast Food	
			CAT A - Grade 1	
			CAT B - Grade 2	
			CAT C - Grade 3	
			Coffee Shop	
			CAT A - Grade 1	
			CAT B - Grade 2	
			CAT C - Grade 3	
			Salad Bars	
			CAT A - Grade 1	
			CAT B - Grade 2	
			CAT C - Grade 3	
			Highway Rest Stops	
			CAT A - Grade 1	
			CAT B - Grade 2	
			CAT C - Grade 3	
	ii.		Informal Catering Services	
	-		<i>Traditional Catering Establishments (chop bars)</i>	
			CAT A - Grade 1	
			CAT B - Grade 2	

-		Drinking Bars	
		CAT A - Grade 1	
		CAT B - Grade 2	
-		Snack Bars	
		CAT A - Grade 1	
		CAT B - Grade 2	
-		Outdoor Catering Establishments	
		CAT A - Grade 1	
		CAT B - Grade 2	
-		Local Fast-Food Vendors	
		CAT A - Grade 1	
		CAT B - Grade 2	
E.	1422283	Multi-Purpose Facilities	
i.		Conference Centre	
		CAT A - Grade 1	
		CAT B - Grade 2	
ii.		Event Centre	
		CAT A - Grade 1	
		CAT B - Grade 2	
		CAT C - Club Houses	
		CAT D - Club Houses	
iii.		Convention/Exhibition Centre	
		CAT A - Grade 1	
		CAT B - Grade 2	
iv.		Banquet Facilities	
		CAT A - Grade 1	
		CAT B - Grade 2	
F.	1422283	Nightclubs and Theatres	
i.		Nightclub	
		CAT A - Grade 1	
		CAT B - Grade 2	
ii.		Pub	
		CAT A - Grade 1	
		CAT B - Grade 2	
iii.		Movie House	
		CAT A - Grade 1	
		CAT B - Grade 2	
iv.		Theatre	
		CAT A - Grade 1	
		CAT B - Grade 2	
v.		Spa	
		CAT A - Spa with more than 3 add-on services	
		CAT B - Spa with 2 -3 add-on services	
		CAT C - Spa Only	
H.	1422283	Travel Trade Enterprises	
i.		Travel and Tour Operators	
		CAT A - With I.A.T.A. Licence	

			CAT B - Without I.A.T.A. Licence	
	ii.		CAT C - Tour Operators Car Hiring/Rental Services	
			CAT A - Large Scale	
			CAT B - Medium Scale	
			CAT C - Small Scale	
193		1422129	Transport Companies	Per Annum
	i.		Road Operators	
			CAT A - With own Terminal	
			CAT B - Operating from Publicly Owned Terminal	
	ii.		Rail Operators	
			CAT 'A'	
			CAT 'B'	
	iii.		Fuel Haulage Companies	
			CAT A - 20 Trucks and Above	
			CAT B - 11- 19 Trucks	
			CAT C - 5-10 Trucks	
			CAT D - 1-5 Trucks	
	iv.		Bullion Service Companies	
			CAT A - 10 & Above Vans	
			CAT B - 5 to 9 Vans	
			CAT C - Below 5 Vans	
194		1422130	Transport Charges - Commercial	Per Annum
	A.	1422130	Transport Unions (Lorry Park Operations)	
			CAT 'A'	
			CAT 'B'	
			CAT 'C'	
			CAT 'D'	
	B.	1422130	Route Operating Permit	
			Type A Permit (Transport Entities)	
			Additional Route	
195		1422132	Treatment/Storage Plants	Per Annum
	A.		<i>Gas Storage Plants</i>	
	B.		<i>Waste Treatment Plants</i>	
			CAT A - Sewage	
			CAT B - E-waste	
			CAT C - Others	
196		1422021	Tyre Manufacturing	Per Annum
			CAT A - Manufacturers	
			CAT B - Remoulding (OTR)	
197		1422052	TV & Radio Repairers	Per Annum
198			Upholstery Dealers	
			CAT A - Production & Sales	
			CAT B - Sales	
			CAT C - Production	
199		1422042	Used Clothing Sales ('Second Hand')	Per Annum

			CAT A - Importers/Wholesalers	
			CAT B - Distributors	
			CAT C - Retailers (Shops)	
			CAT D - Retailers (Containers/Kiosks/Tabletops)	
			CAT E - Retailers (Tabletops)	
200		1422265	Utility Vendors	Per Annum
			CAT 'A'	
			CAT 'B'	
			CAT 'C'	
201		1422266	Vehicle Examination & Licencing Centres - Private	Per Annum
			CAT 'A'	
			CAT 'B'	
202		1422267	Veterinary Clinic/Hospital	Per Annum
			CAT A - Vet, Lab and Shop	
			CAT B - Vet and Shop	
			CAT C - Vet Only	
			CAT D - Shop Only	
203		1402268	Warehouse (Private)	Per Annum
	A.	1402268	Customs Bonded Warehouse/Container Depot	
			CAT 'A'	
			CAT 'B'	
			CAT 'C'	
			CAT 'D'	
	B.	1402268	Un-bonded Warehouse	
			CAT A - 100m x 70m	
			CAT B - 80m x 50m	
			CAT C - 60m x 30m	
			CAT D - Others	
204		1422288	Waste Management Companies	Per Annum
	A.	1422288	Dislodging Companies	
			CAT 'A'	
			CAT 'B'	
	B.	1422288	Mine Waste Companies	
			CAT 'A'	
			CAT 'B'	
	C.	1422288	Refuse Collection Companies	
			CAT 'A'	
			CAT 'B'	
			CAT 'C'	
			CAT 'D'	
	D.	1422288	Refuse Dump Container Depot Managers	
			CAT 'A'	
			CAT 'B'	
			CAT 'C'	
205		1422139	Wood Fuel	Per Annum

			CAT A - Charcoal Producers	
			CAT B - Firewood Sellers (Large)	
			CAT C - Firewood Sellers (Medium)	
			CAT D - Firewood Sellers (Small)	
			CAT E - Charcoal Sellers	
206		1422245	Wood Sellers	Per Annum
	A.	1422245	Bamboo Dealers	
			CAT 'A'	
			CAT 'B'	
	B.	1422245	Plywood Sellers	
			CAT 'A'	
			CAT 'B'	
			CAT 'C'	
			CAT 'D'	

M a i n	Sub Item	CoA Code	Item Description	Frequency/ Measure
			DEVELOPMENT /PLANNING PERMITS	Per Project
1		1412004	FORMS	
	i.	1412004	Development Permit Application Form	
	ii.	1412004	All Other Forms (e.g., Temporary Structures, Demolition, Renovation etc.)	
2			BUILDING PROCESSING FEE (Non-Refundable Deposit)	
	i.	1412032	Residential	
			2 storey residential development	
			3 storey residential development (below a gross floor area of 450m ²)	
			3 storey and above residential development (Above gross floor area of 450m ²)	400 + 30% of 400 per gross floor area of
			Apartments	Per Unit
	ii.	1412032	COMMERCIAL	
	-		Filling Station / Gas Station	
	-		Shops	
			Up to 2 storey shops development	
			Shops development (below a gross floor area of 450m ²)	
			Shops development (above gross floor area of 450m ²)	
	-		Hotels	
			1 Storey Hotel building	
			2 Storey Hotel building	
			Storey Hotel building	
			Building (above a gross floor area of 450m ²)	

-		Restaurants	
		Single storey restaurant	
		2 storey restaurant	
		3 storey restaurant	
		Building with gross floor area above 450m ²	
-		Multi-storey parking facility	
		2 storey parking facility	
		3 storey parking facility	
		Parking facility (above a gross floor area of 450m ²)	
-		Banking hall	
		1 storey Banking Hall	
		2 storey Banking Hall	
		3 storey Banking Hall	
		Banking hall with a gross floor area above 450m ²	
-		Radio/TV station building	
		1 storey building	
		2 storey building	
		3 storey building	
		Building with gross floor area above 450m ²	
-		Telecommunication Mast	
-		Printing houses	
		1 storey printing house	
		2 storey printing house	
		3 Storey printing house	
		Building with gross floor area above 450m ²	
-		Funeral home	
		CAT A - 3 storey funeral home	
		CAT B - 2 storey funeral home	
		CAT C - storey funeral home	
		Funeral home building with gross floor area above 450m ²	
iii.		CIVIC AND CULTURAL	
-		Offices	
		Up to 2 storey office	
		3 storey office	
		Building with gross floor area above 450m ²	
		Churches/mosque	
		1 storey	
		2 storeys	
		3 storeys	
		Building with gross floor area above 450m ²	
-		Hospital/Clinic/Laboratory	
		1 storey Hospital/clinic/laboratory	
		2 storey Hospital/clinic/laboratory	

		3 storey Hospital/clinic/laboratory	
		Building with gross floor area above 450m ²	
iv.		FACTORIES/INDUSTRIAL BUILDINGS	
-		Warehouse (storage only)	
		1 storey Warehouse (storage only)	
		2 storey Warehouse (storage only)	
		3 storey Warehouse (storage only)	
		Building with gross floor area above 450m ²	
-		Warehouse and Office	
		1 storey Warehouse and Office	
		2 storey Warehouse and Office	
		3 storey Warehouse and Office	
		Building with gross floor area above 450m ²	
-		Warehouse and Residence	
		1 storey Warehouse & Residence	
		2 storey Warehouse & Residence	
		3 storey Warehouse & Residence	
		Building with gross floor area above 450m ²	
-		Factories	
		Up to 2 storey factory	
		Up to 3 storey factory	
		Factory with gross floor area above 450m ²	
-		Industrial complex	
		Up to 2 storey industrial complex	
		Up to 3 storey industrial complex	
		Industrial Complex with gross floor area above 450m ²	
v.		EDUCATION (PRIVATE)	
-		Pre-school	
		1 storey pre-school	
		2 storey pre-school	
		3 storey pre-school	
		Building with gross floor area above 450m ²	
-		Basic School	
		1 storey basic school	
		2 storey basic school	
		3 storey basic school	
		Building with gross floor area above 450m ²	
-		Second Cycle School	
		1 storey second cycle school	
		2 storey second cycle school	
		3 storey second cycle school	
		Building with gross floor area above 450m ²	
-		Basic and second cycle	

		1 storey basic and second cycle school	
		2 storey basic and second cycle school	
		3 storey basic and second cycle school	
		Building with gross floor area above 450m ²	
-		Vocational/Technical	
		1 storey vocational/technical school	
		2 storey vocational/technical school	
		3 storey vocational/technical school	
		Building with gross floor area above 450m ²	
-		Tertiary	
		1 storey private tertiary school building	
		2 storey private tertiary school building	
		3 storey private tertiary school building	
		Building with gross floor area above 450m ²	
-		Driving Schools	
		1 storey private driving school	
		2 storey private driving school	
		3 storey private driving school	
		Building with gross floor area above 450m ²	
vi.		OPEN SPACE & RECREATIONAL DEVELOPMENT	
		Sports complex	
		Events centre	
-		Commercial - Telecommunication Mast	
-		Mixed Use	
-		Recreational Development	
-		Renovation/Rehabilitation/Refurbishment	
-		Hoarding	
-		Demolition	
-		Fence Wall Only	
-		Approval In Principle (AIP)	One Time Payment
-		Certificate of Habitation/Occupancy	
vii.	1412032	Validation of Spatial Data	One Time Payment
-		Site Plan Extract	
		0.5 acre	
		5 acre - 10 acre (Local Plan Extract)	
		Beyond 11 acres (Local Plan Extract)	
		Quick Search (Endorsed)	
-		Zoning Comments	
-		Surveying/Demarcation	
		0.16 acre	
		0.17 acre - 0.32 acre	
		0.33 acre - 1 acre	
		Above 1 acre	
3	1412033	BUILDING PERMIT CHARGES	

A.	1412033	New Development	
i.		Building/Permanent Structure	Cost of
ii.		Hoarding Permit (only)	Per Linear Metre
iii.		Fence Wall Permit (only)	Cost of
iv.		Mast Permit (Installation)	One Time
		15 Metres	
		30 Metres	
		35 Metres	
		Above 35 Metres	
B.	1412033	Building Permit Renewal (upon expiration of original permit/extension of time)	
i.		Residential	Per Case
ii.		Commercial	
iii.		Factories/ Industrial	
iv.		Civic & Cultural	
v.		Recreational Development	
vi.		Educational	
vii.		Renewal for Temporary Structures	
C.	1412033	Permit to repair/renovate/ rehabilitate/ refurbish	
i.		Telecommunication Mast	Per Installation
ii.		Permanent Structures	Cost of
D.	1412033	Temporary Structure Permit (Constructional Site)	Per meter square
E.	1412033	Temporary Structure Permit	Per meter square
i.		Containers	
ii.		Wooden Kiosks/Sheds	
F.	1412033	Billboards	Per meter square
i.		Road Arch	
		CAT A - Class A1 (Along First Class Access)	
		CAT B - Class A2 (Along Second Class Access)	
		CAT C - Class A3 (Along Third Class Access)	
ii.		Unipole Spectacular	
		CAT A - Class A1 (Along First Class Access)	
		CAT B - Class A2 (Along Second Class Access)	
		CAT C - Class A3 (Along Third Class Access)	
iii.		LEDs	
		CAT A - Class A1 (Along First Class Access)	
		CAT B - Class A2 (Along Second Class Access)	
		CAT C - Class A3 (Along Third Class Access)	
iv.		Building Wrap/Wall Drapes	
		CAT A - Class A1 (Along First Class Access)	

		CAT B - Class A2 (Along Second Class Access)	
		CAT C - Class A3 (Along Third Class Access)	
v.		Vehicular Adverts CAT A - Class A1 (Along First Class Access)	
		CAT B - Class A2 (Along Second Class Access)	
		CAT C - Class A3 (Along Third Class Access)	
vi.		Banners	
		CAT A - Class A1 (Along First Class Access)	
		CAT B - Class A2 (Along Second Class Access)	
		CAT C - Class A3 (Along Third Class Access)	
vii.		Other Adverts	
-		Bus Stop Shelters	
		CAT A - Class A1	
		CAT B - Class A2	
		CAT C - Class A3	
-		Flag Poles	
		CAT A - Class A1	
		CAT B - Class A2	
		CAT C - Class A3	
-		Group Directional Signs	
		CAT A - Class A1	
		CAT B - Class A2	
		CAT C - Class A3	
-		Lamp Post Advertisement (Street Light Poles)	
		CAT A - Class A1	
		CAT B - Class A2	
		CAT C - Class A3	
-		Structures on Designated Spectacular Sites	
-		Renewal of outdoor adverts/billboards	Per Case
G.	1412033	Other Charges	
i.		Certified True Copy	Per Request
ii.		Certificate of Habitation (COH)	
iii.		Demolition Permit	Per Metre square
iv.		Permit For Construction:	
v.		Road Crossing (Cutting) Permit	Per Metre
-		Asphalt Roads	
-		Paved/Surfaced Dressed Road	
-		Along Road	
vi.		Thrust Boring	Per Metre
-		Asphalt Pavement/Surface Dressed Road	
vii.		Permit For Construction of Tanks	

	-		Tank Farm	Per Meter cube
	-		Additional Tanks (Filling Stations and Others)	Per Tank
	-		Fuel Pumps	Per Pump
	H.	1412033	CONSTRUCTION COST FOR BUILDING PERMITS	0.63% of construction
			Building Permit Charges [0.63%] of estimated cost of building	
	i.		Residential Buildings	
			1st Class	
			2nd Class	
			3rd Class	
	ii.		Commercial Buildings	
			1st Class	
			2nd Class	
			3rd Class	
	iii.		Industrial Buildings	
			Heavy	
			Light	
4		1412034	APPROVAL FEES FOR LAND APPLICATION	
			SUB-DIVISIONS	
			Less than 1acre	
			1-5 acres	
5		1412035	CHANGE OF USE	
	A.		Land Use Changes	
	i.		Residential to commercial	
			Less than 1acre	
			1-5 acres	
	ii.		Residential to Educational	
			Less than 1acre	
			1-5 acres	
	iii.		Residential to Civic and Cultural	
			Less than 1acre	
			1-5 acres	
	iv.		Residential to Light Industrial	
			Less than 1acre	
			1-5 acres	
	v.		Industrial to Other Issues	
			Less than 1acre	
			1-5 acres	
	vi.		Educational to Other Issues	
			Less than 1acre	
			1-5 acres	
	vii.		Open space to Other Issues	
			Less than 1acre	
			1-5 acres	

	B.		Publication of Approved Rezoning Request	
	C.		Approval of Local Plan	
			5 to 100 Acres	
			101 to 200 Acres	
			Above 201 Acres	

M a i	Sub item	CoA	Description of Item	Frequency/ Measure
		Code		
1		1423006	Burial (Cemetery) Fees	
	i.		General	Per Burial
			CAT A - 1 - 5 years	20
			CAT B - 6 -17 years	20
			CAT C - Adults (18 years & above)	50.00 & 100.00
			CAT D - Tombstone e.g., marble, terrazzo, vault	
			CAT E - Concrete Vault with building	
			CAT H - Concrete Vault with tombstone	
			CAT G - Concrete Vault with iron bars/chain fencing	
			CAT E - Concrete Vault	
	ii.		Grave space reservation - Public Cemetery	
			CAT A - Allocation	Onetime Payment
			CAT B - Renewal/ Maintenance	Per Annum
	iii.		Cremation	Per Burial
			CAT A - Foreigners	
			CAT B - Non-Association Members, Ghanaians	
			CAT C - Association Members, Ghanaians	
	iv.		Exportation of corpse (Outside Country)	Onetime Payment
	v.		Mausoleum	Per burial
	vi.		Burials at Home (Applicable only to Areas with designated burial sites)	Per burial
	vii.		Exhumation of Corpse	Per Court Order
2		1423839	Business/Product Promotion	One Week
3		1423860	Crusade Outreach /Concert Programmes	Per Day
4		1423012	Conservancy (Sanitary Services)	
	i.		Franchised	
			Public Toilet Operators	Per Month
			WC & Other Technologies	Per Visit
			KVIP	Per Visit
			Public Bath house Operators	Per Month
			Public Urinal Operators	Per Month
	ii.		Assembly Operated	
			Public Toilet	Per Visit
			Public Bathhouse	
			- No shower	Per Visit
			- With shower	Per Visit

			Public Urinals	Per Visit
5		1423861	Environmental Health Inspection and Certification fee	
	A.		Application Forms	Onetime
	B.		Suitability (Health) Certification - Institutions	Per Annum
	i.		<i>Water/Drink/Food (Primary Producers)</i>	
			CAT A - Large Scale	
			CAT B - Medium Scale	
			CAT C - Small Scale	
	ii.		<i>Water/Drink/Food (Dealers/Users)</i>	
			CAT A - Hotels/Guest Houses//Hostels	
			CAT B - Restaurants//Private Schools	
			CAT C - Chop and Drinking Bars	
	C.		Health Certificate - Individuals	
6		1423862	Export/Conveyance	
	i.		Animals	
			Cow (Foreign Herdsmen)	Per animal
			Cow (Local Herdsmen)	Per animal
			Sheep, Goats, Pigs, Donkey, Dog etc.	Per animal
			Birds	Per bird
			Fish	Per basket
			Bush Meat	Per animal
	ii.		Baobab	
			Large Truck	Per load
			Medium Truck	Per load
	iii.		Bamboo	Per 100 Culms
	iv.		Cane/Rattan	
			CAT A	Per Bundle
			CAT B	Per Maxi bag
			CAT C	Per Mini bag
	v.		Charcoal	Per bag
	vi.		Cotton	Per load
			- Articulated Truck	Per load
			- Mummy Truck	Per load
			- Kia Truck	Per load
	vii.		Cola Nut	
			CAT A	Per Maxi bag
			CAT B	Per Mini bag
	viii.		Firewood	
			- Articulated Truck	Per load
			- Mummy Truck	Per load
			- Kia Truck	Per load
			- Abossey Okai macho motor king/ Donkey Cart	Per load
	ix.		Fruits (Banana, Mango, Pawpaw, Pineapple, Pear, Oranges etc.)	Per crate/bag/ basket

x		Cereals (millet, sorghum, maize, beans, guinea corn etc.)	
		Maxi bag	
		Mini bag	
xi.		Coconut	
		- Articulated Truck	Per load
		- Mummy Truck	Per load
		- Kia Truck	Per load
xii.		Limestone	
		- Above 7 Tonnes	Per load
		- 6 to 7 Tonnes	Per load
		- Up to 5 Tonnes	Per load
xiii.		Milled Foods (Corn dough, Cassava dough, Groundnut paste, Gari etc.)	Per bag/ Per container
xiv.		Palm Fruit	Per Load
		- Articulated Truck	Per load
		- Mummy Truck	Per load
		- Kia Truck	Per load
		- Abossey Okai Macho'	Per load
		- Motor king'	Per load
xv.		Stones/Quarry/Gravel Products	
		- Above 7 Tonnes	Per load
		- 6 to 7 Tonnes	Per load
		- Up to 5 Tonnes	Per load
xvi.		Sand	
		- Above 7 Tonnes	Per load
		- 6 to 7 Tonnes	Per load
		- Up to 5 Tonnes	Per load
		Smoked Meat/Fish	Per Bag
			Small Bag
xvii.		Roots and Tubers	
		<i>Yam</i>	
		- Count	100 pieces
		- Articulator Truck	Per load
		- Mummy Truck	Per load
		- Kia Truck	Per load
		- 'Abossey Okai macho'	Per load
		- 'Motor king'	Per load
		<i>Cocoyam, Cassava, Potato, etc.</i>	
		CAT A	Per Maxi bag
		CAT B	Per Mini bag
xviii.		Vegetable dealers	Per bag/crate/ basket
xix.		Palm Oil, Coconut Oil, Groundnut Oil	Per gallon (4.5 Litres)
xx.		Shea Nuts	Per Maxi bag
			Per Mini Bag

	xxi.		Shea Butter	Per tonne
	xxii.		Sawn Wood Export	
			- KIA Truck	Per Load
			- Tipper Truck	Per Load
			- Cargo Truck	Per Load
			- Articulator Truck	Per Load
	xxiii.		Off-Loading/Landing Fee	
			CAT A - Articulator Truck	
			CAT B - Cargo trucks & Buses	
7		1423243	Hawkers' Fee	Per Day
8		1423246	Information Van Hiring (Assembly's)	Per Use
			CAT A - Public Use	
			CAT B - Private Use	
9		1423872	ICT Centre Operations (Assembly's)	
10		1423246	Lorry Park Fee/Toll	
	i.		Commercial Vehicles	Per day
			Taxi	
			Minibus Up to 12-23seater	
			Bus/Kia Up to 24-33seater	
			Bus/Kia (33seater +)	
			Articulated truck	
			Tipper truck	
			Rig Saw (Yellow Tricycle)	
			Non-Lorry Park Mobile Vehicles (e.g., Taxi)	
			Wheel Cart /Trolley	
	ii.		Private Vehicles	Per Hour
			Saloon Cars	
			Long parking full day	
			Mini Cargo Bus	
			Medium Trucks	
			Big Cargo Trucks	
			Articulated Trucks	
			Monthly Parking (for all vehicles)	
11		1423001	Market	Per day/night
			Market Tolls (Daily/ Night Tolls)	
12		1423011	Marriage Fees	
			Ordinance (Cap 127) Registration Cert	Per Registration
			Customary Marriage (Resident)	Per Registration
			Customary Marriage (Foreign)	Per Registration
			Divorce Certificate (Customary)	Per Document
			Certificate of Marriage	Per Document
			Certified True Copy	Per document
			Authentication of Marriage Certificate (Request by 3rd parties)	Per Document
			Filing of Notice/Caveat	Per Case

			Marriage ceremony (Weekend)	Per Case
			Search Fee (for marriage registration)	Per Case
			Search Fee (Marriage Certificate)	Per document
			Licencing of Churches for Marriage	Per Church
			Spinster/ Bachelor Certificate	Per Document
13		1422029	Mobile Sales Vans (Per Vehicle)	Per Day
14		1423015	On-Street Parking	
			All Vehicle Types	Up to First 3 hours
			All Vehicle Types	Additional time (per hour)
			Company parking	Per Day
			Shop Owners Parking	Per week
15			Other Fees	
			Declaration of Household	
16		1423201	Sale of Contract Documents (All categories) –	One Time Payment
			CAT A - Above 550,000 (Approved by Regional Tender Review Committee)	
			CAT B - Above 75,000 - 550,000 (Approved by Entity Tender Committee)	
			CAT C - Up to 75,000 (Approved by Entity Head)	
17		1423737	Search Fee (General Information)	Per Case
18		1423854	Slaughter House	
			CAT A - Large Animals	
			CAT B - Small Animals	
19		1423854	Meat Van (Assembly - Door to Door Delivery)	
			CAT A - Cow	
			CAT B - Small Animals	
20		1423866	Special Registration Fee	
	A	1423866	Mining Companies' Registration	Onetime Payment
			CAT A - Large Scale	
			CAT B - Medium Scale	
			CAT C - Small Scale	
			CAT D - Prospecting	
			CAT E - Publication	
			CAT F - Publication (Quarry)	Per publication/ location
			CAT G - Salt Mining	
	B	1423866	Non-Governmental Institutions' Registration	Onetime Payment
			CAT A - International NGOs/CSOs	
			CAT B - Local NGOs/CSOs	
			CAT C - Community CSOs/CSOs	
21		1422051	Warehouse Charges (In the Market)	

	i.		Daily /Overnight Charges (Per head load)	
	ii.		Monthly Charges	
			General Charges (Per square meters)	
			Handling charges (Per tonne)	
			Storage (Per tonne)	
			Administrative charges (Per tonne)	
	iii.		Liquid oil (Drums - Per head load)	
			One (1) drum	
			One (1) Jerri can	
			Others (negotiable)	
22		1423841	Warehouse Charges (Outside Market)	Per Month
			CAT A - Above 20 Sq. metres	
			CAT B - 16 to 20 Sq. metres	
			CAT C - 11 to 15 Sq. metres	
			CAT D - 6 to 10 Sq. metres	
			CAT E - Up to 5 Sq. metres	
23		1423865	Waste Management	Per Trip
	A		Dislodgement of Liquid Waste	
			Dislodging	
			Tipping Fee (Liquid Waste)	
	B		Solid Waste Collection	
	i.		Industrial/Commercial	
			120 to 240 Litre (Special Containers)	Per Month
			1100 litres	Per Month
			3200 litres	Per Month
			7000 litres	Per Month
			12000 litres	Per Month
			23000 litres	Per Month
			23m ³	Per Trip
			15m ³	Per Trip
			12m ³	Per Trip
			10m ³	Per Trip
			Special Container (7m ³)	Per Trip
			Construction Waste	Per Trip
			Educational Institutions	Per month
			Factory Service - On Call	Per Trip
			Factory Service - Regular Service	Per month
			Industrial Waste	Per Trip
			Hospitals/Clinics	Per month
			Skip Loader Service	Per Trip
	ii.		Hiring of refuse Containers Commercial Rate (Hotels, Restaurants, etc.)	Per Trip
			CAT A - 23m ³ Container	
			CAT B - 12m ³ to 15m ³ Container	
			CAT C - 120 litre to 240 litre Bin	

	iii.		Solid Waste Dumping	
			CAT A - Domestic waste	
			Skip Truck / roll-on Truck	Per Trip
			Kia Truck	Per Trip
			Motor king	Per Trip
			CAT B - Commercial waste	Per Tonne
			CAT C - Industrial waste	Per Tonne
			CAT D - Port waste	Per Tonne
			CAT E - Construction Waste	Per Tonne
			CAT F - Destruction of goods	Per Tonne
	C		Solid Waste Collection Services (Domestic)	(Per month)
	i.		Communal Collection Service	
			CAT A - Pay-as-you-dump	
	ii.		Door to Door Collection Service	
			CAT A - 1st Class Residential Area	
			CAT B - 2nd Class Residential Area	
			CAT C - 3rd Class Residential Area	
	iii.		Sewage Maintenance Fees	
			CAT A - Public Toilets	
			CAT B - Domestic Toilets	
			CAT C - Institutional Toilets	
24		1423867	Roadblock	Per day
			CAT A - Collector Access	
			CAT B - Local Access	
25		1423087	Towing Charges	Per case
			Private Vehicles (e.g., Saloon/4x4/SUVs)	
			Light Heavy Vehicles (Kia Trucks and Buses)	
			Dump Trucks (Tipper Trucks)	
			Heavy Duty (e.g., Articulated Trucks)	
			Tricycle motors	
26		1423086	Vehicle Stickers/Commercial Driver's Licence	Per Annum
	i.		General	
			Taxi	
			Heavy Duty	
			Light Duty	
			Multi-Purpose	
			4 - Wheel Cart (Truck)	
			1 & 2- Wheel Cart	
			Tricycles/ Motorcycles (Per Unit)	
			Bicycle (Per Unit)	
	ii.		Buses/Trotro	
			46 Passengers and above	
			34 - 45 Passengers	
			24 - 33 Passengers	
			8 - 23 Passengers	
	iii.		Trucks	

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

	ix.		Other Vehicles	
			Cesspit Emptier	
			Hearse	
			Towing Truck	
			Tractors	
			Roll-on Roll-off	
27		1423086	<i>Vehicle Embossment Sticker</i>	One Time Payment

M ai	Sub Item	CoA Code	Item Description	Frequency/ Measure
1		1430024	Building Offences	Per Case
	i.		Penalty for development without permit	
	ii.		Occupying Newly Completed Developments without Occupancy Certificate - Certificate of Habitation (CoH)	
	iii.		Penalty For Unauthorised Placements (Temporary Structures)	
	iv.		Penalty for Refurbishment/ Renovation without permit	
	v.		Development in unauthorised places (unbuildable places)	
	vi.		Penalty for Violating 'Stop-Work' Order	
	vii.		Installation of Radio/TV/Internet/Communication Mast & Others without permit	

M ai	Sub Item	CoA Code	Item Description	Frequency/ Measure
2		1423009	Billboard/Signage Offences	Per Case
			CAT A - Wrongful siting	
			CAT B - Placement without permit	

3		1430027	Environmental Health/Safety/ Sanitation Offences	Per Case
	i.		Defecating at unauthorized places	
	ii.		Urinating at unauthorized places	
	iii.		Selling at unauthorized places	
	iv.		Indiscriminate disposal/burning of refuse	
			Industrial Area	
			Commercial Area	
			Residential Area	
			Office Area	
	v.		Weedy grounds	
			Business/Commercial premises	
			Residential premises	
	vi.		Refusal to Re-plant Tree (after property development)	
			Industrial/Commercial	
			Residential	
	vii.		Refusal to comply with Environmental Health Screening	
	viii.		Excessive Noise Making	
	ix.		Cutting of trees without permit	Per Tree
	x.		Littering/Unauthorised Dumping of refuse	Per Case
			CAT A - Refuse Carriers	
			CAT B - Individual	
4		1430023	Impounded Offences	
	A		Stray Animals	Per animal/ day
			Collection - Sheep/ Goat/ Pigs/Dogs	
			Collection - Donkey/ Horse/ Cow	
			Feeding - Sheep/ Goats	
			Feeding - Pigs	
			Feeding - Dogs	
			Feeding - Donkey/ Horse/Cow	
	B		Vehicles	Overnight
5		1430034	Other Offences	Per Case
	i.		Removal/Missing Property number plate	
	ii.		Removal/Destruction/Defacing of Street Name Signage	
	iii.		Destruction of Street Light Poles/Other Road Furniture	
	iv.		Posting of bills at unauthorized places	

	v.		Failure to pay BOP/Rent etc. (by August).	
	vi.		Refusal to pay basic rate	
	vii.		Inciting a person not to pay rates	
	viii.		False statement as regards the liability of a person to pay rates	
	ix.		Refusal or failure for a person to supply information and wilfully obstruct any authorized person in the performance of functions	
	x.		Penalty for refusal of an employer to pay general or special rate deducted from an employee remuneration	
	xi.		Penalty for unauthorised collection of rate	
	xii.		Refusal by a person appointed by the rating authority as agent for the collection to render accounts within a stipulated time.	
	xiii.		Penalty in respect of offences by rate collectors	
	xiv.		Penalty for bounced cheques	
	xv.		Transfer of stalls/stores without Assembly approval	
	xvi.		Failure to vaccinate dogs	Per Dog
	xvii.		Operating without certified licence (e.g., Electricians)	
	xviii.		Failure to obtain permit for burial	
	xix.		Roadblock without Permit	
6		1430026	Retrieval Of Seized Tools/Machinery (For Various Offences)	Per Case
			1st Time	
			2nd Time	
			3rd Time	
7		1430022	Traffic Offences	
	i.		Parking/Stopping/Waiting/Loading/Off - loading/Moving/Turning at unauthorized Places	Per case
			Earth Moving Equipment	Per case
			Articulator Truck	Per hour/ Case
			Tipper/Cargo Truck/Tractor	Per hour/ Case
			Pick-Up/ Cross-Country/SUVs Vehicle	Per case
			Saloon Car/Taxi	Per case

			Buses (large)	Per case
			Trotro/Buses (small)	Per case
			Motor bikes/Tricycles	Per case
			Push truck	Per case
	ii.		Riding bicycle and motorbike in the market	Per case
	iii.		Riding bicycle and motorbike on pedestrian walkways	Per case
	iv.		Clamping Charges (Obstruction /No Parking)	Per case
			Heavy Duty (e.g., Articulated Trucks)	
			Dump Trucks (Tipper Trucks)	
			Medium Heavy-Duty Vehicles (Kia Trucks and Buses)	
			Private/Light Vehicle (e.g., Saloon/4x4/ Pick-up)	
			Tricycles	
	v.		Refusal to obtain vehicle sticker	Per Case
			CAT A - Articulated/ Tipper Trucks	
			CAT B - Commercial Vehicles	
	vi.		Refusal to emboss sticker	Per case
	vii.		Refusal to acquire Taxi Driver Licence	Per case
8		1430025	Unauthorised Diversion	Per case
			Diversion of river/stream course	
			Diversion of drains	
			Channelling of sewage waste into drains	
9		1430029	Illegal/Un-licenced Activities	Per Case
			Gold Buying & Sales	
			Logging and sale of logs	
			Mining (Galamsey)	
			Production and sale of Ammunitions	
			Quarry Operations	
			Sand Weaning	

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

Item n	Sub Item	CoA Code	Item Description	Frequency/ Measure
1		1415036	Assembly Owned Billboards	
			CAT 'A'	
			CAT 'B'	
			CAT 'C'	
2		1415036	Hiring of Assembly Facilities	Per day
	i.		Assembly Hall	
			CAT A - Large	
			CAT B - Medium	
			CAT C - Small	
	ii.		Assembly conference room	
	iii.		Community centres	
	iv.		Sub-district/Metro Halls	
	v.		Assembly Forecourt	
	vi.		Others	

Item n	Sub Item	CoA Code	Item Description	Frequency/ Measure
3		1415052	Market Facilities	Per Month
	i.		Stores	
			CAT A - In CBD (Central Business District)	
			CAT B - Satellite Markets	
			CAT C - Outside CBD	
			CAT D - Sub District Store	
	ii.		Stalls	
			CAT A - In CBD	
			CAT B - Satellite Market	
			CAT C - Outside CBD	
			CAT D - Sub District Store	
	iii.		Sheds	
			CAT A - In CBD	
			CAT B - Satellite Markets	
			CAT C - Outside CBD	
			CAT D - Sub District Store	
	iv.		Rent of Undeveloped Lands	4x4 ft
4		1415017	Hiring of Parks	
			CAT A - Government Recreational Park	Per event
			CAT B - Lorry Park (space rental)	Per month
			CAT C - Parade Grounds (Jubilee Parks)	Per day
			CAT D - School Compound (Social functions)	Per day
5		1415064	Rent on Leased Buildings	
6		1415002	Rent for Vendor Stands	Per Month
7		1415036	Buildings	
			Guest House	

			Restaurant/Canteen	
			Club House	
			Stadium	

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

District
900.00
650.00
500.00
350.00
250.00
170.00
90.00
500.00
240.00
350.00
170.00
100.00
140.00
90.00
70.00
85.00

District
1,000.00
800.00
500.00
200.00
1,000.00
950.00
800.00
600.00
450.00
350.00
200.00
170.00
100.00

1,000.00
950.00
1,000.00
650.00
500.00
400.00
300.00
200.00
7,000.00
6,000.00
6,000.00
5,000.00
350.00
50,000.00
30,000.00
10,000.00
500.00
210.00
100.00
500.00
210.00
100.00
70.00
50.00
90.00
2,100.00
1,700.00
1,000.00
500.00
210.00
170.00
100.00
15,000.00
12,000.00
7,000.00
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10.00
10.00
5.00
2.00
10.00
1.00
4.50
9.00
25.00
35.00
50.00
25.00
200.00
2.80
150.00
65.00
350.00
350.00
50.00
130.00
150.00
50.00

150.00
50.00
70.00
1,400.00
210.00
3.50
15.00
10.00
14.00
35.00
140.00
1,000.00
500.00
300.00
100.00
45.00
20.00
5.00
3.00
26,000.00
22,000.00
21,000.00
17,000.00
10,000.00
35.00
900.00
280.00
210.00
100.00

3.00
2.00
16.80
9.00
9.00
9.00
4.50
3,500.00
2,500.00
1,700.00
900.00
420.00
500.00
100.00
170.00
420.00
1,000.00
1,400.00
1,500.00
3,500.00
280.00
210.00
170.00
150.00
140.00
600.00
210.00
1,000.00
600.00
1,000.00
500.00
1,400.00
600.00
300.00
15.00

28.00
17.00
10.00
140.00
170.00
140.00
1,200.00
4,200.00
3.00
85.00
50.00
17.00
10.00
8.40
8.40
500.00
294.00
250.00
400.00
420.00
600.00
40.00
50.00
70.00
60.00
35.00
4.20
2.80
50.00
28.00
60.00
50.00
42.00
35.00

350.00
150.00
100.00
150.00
60.00
50.00

District
Percentage of permit charge in reference
50% CoH permit Charge
200% of permit Charge
50% of permit charge
Surcharge based on cost of demolition
100% of permit charge
100% of permit charge

District
200% of permit Charge
200% of permit Charge

85.00
17.00
60.00
2,100.00
700.00
600.00
500.00
2,100.00
420.00
700.00
350.00
1,000.00
350.00
100.00
250.00
25.00
60.00
105.00
21.00
42.00
42.00
120.00
42.00
120% of replacement cost
120% of replacement cost
120% of replacement cost
1,400.00

30% of amount owed (in addition to principal)
300.00
300.00
300.00
1,200.00
2,400.00
3,000.00
2,400.00
3,000.00
700.00
350.00
350.00
30% of the permit charge (in addition to principal)
630.00
700.00
1,050.00
2,100.00
420.00
300.00
250.00
180.00
125.00

250.00
210.00
42.00
13.00
100.00
100.00
300.00
210.00
120.00
100.00
42.00
120.00
70.00
170.00
42.00
15,000.00
7,000.00
7,000.00
15,000.00
15,000.00
25,000.00
20,000.00
15,000.00
15,000.00

District
8.00

3.00
35.00
15.00
35.00
15.00

District
4,200.00
1,000.00
500.00
1,000.00
350.00
250.00
550.00
250.00
170.00
210.00
170.00

District
210.00
120.00
80.00
17.00
9.00
7.00
5.00
3.00
7.00
7.00
4.00
2.00
21.00
600.00
1,050.00
600.00
100.00
Determined by Assembly
70.00

