REPUBLIC OF GHANA

LOCAL GOVERNMENT BULLETIN

Published by Authority

No. 0 | MONDAY, 00TH JANUARY | 2023

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Imposition of Rates and Fee-Fixing Resolution, 2023 — **Ayawaso Central Municipal Assembly** 00

GENERAL

IMPOSITION OF RATES AND FEE-FIXING RESOLUTION FOR 2023

AYAWASO CENTRAL MUNICIPAL ASSEMBLY

PART V OF THE LOCAL GOVERNANCE ACT 2016, ACT 936

The making and levying of the following rates for the Financial Year 1st January, 2023 to 31st December, 2023 has been approved by the Rating Authority under sections 137 through to 169.

Note:
These general license, rates and permit fees are levied by the Ayawaso Central Municipal Assembly in accordance with the "Ayawaso Central Municipal Assembly charges and have taken due consideration of the size and nature of Profession, Business, Occupation, trade, etc.

It shall be the duty of every person liable to pay these Fees/Licences to settle the amount thereof at the office of the Ayawaso Central Municipal Assembly or any Revenue Collector and Agent authorized by the Ayawaso Central Municipal Assembly on or before March 31st, 2022.

Disclaimer:
The Ayawaso Central Municipal Assembly has the right to charge a reasonable amount on any item(s) and business(es) which is not covered by this Fee-fixing Resolution based on the nature and type of business and or item(s).

The Ayawaso Central Municipal Assembly shall not be liable for any private/residential/commercial buildings/religious bodies and or any other entity; who's building collapse and destroys life or property (ies). Neither shall it be responsible for fallen communication mast/billboards/signboards/signage's owned by any entity within its operational area.

Made at a meeting of the Ayawaso Central Municipal Assembly held on 27TH SEPTEMBER, 2022.

PROPERTY RATE

Rating Zones	*Rate Impost*	*Minimum Rate*	*Areas Affected*
Res. Class 1A	0.004	400.00	Kokomlemle (Sadisco, ATTC, Caprise, City Light, Akrade), North Alajo
Res. Class 1B	0.003	300.00	Kotobabi, Pig Farm, Wembley, Modex,Ebony
Res. Class 2A	0.0028	300.00	Ayidiki, Nkansadjan, Abavana, High Tension
Res. Class 2B	0.0022	300.00	Down Town, Central Mosque, Sem Cinema, Railways, Polo Park, Alajo Park, Raco Down, Kpehe, New Town Station, Five Five
Res. Class 3C	0.0016	100.00 300.00	-
Commercial 1	0.03	850.00	Circle, Kokomlemle
Commercial 2	0.019	650.00	Agbajena, New Town, Kpehe
Commercial 3	0.018	600.00	All other Commercial Properties
Market (Private)	0.03	850.00	Mast for Telecom Companies
Industrial	0.03	1,000.00	
Mixed Use In			
Res. Class 1A & 1B	0.0088	500.00	
Res. Class 2A & 2B	0.007	350.00	
Res. Class 3A, 3B, 3C	0.006	350.00	
Other Industrial Establishment	0.012	400.00	
Parastatals, Ministries	0.02	500.00	
Education			
Private Institution In			
1A, 1B, 2A AND 2B	0.0140	650.00	
3A, 3B, AND 3C	0.012	500.00	
Other	0.010	400.00	

Rate on Account for Un- Assessed Properties (Provisional Rates)

Description	Minimum Rate GH¢
Residential 1A	1000.00
Residential 1B	750.00
Residential 2A	500.00
Residential 2B	400.00
Residential 3A	350.00
Residential 3B	300.00
Residential 3C	250.00
Commercial 1	2500.00
Commercial 2	2000.00
Industrial	2000.00
Mixed 1A & 1B	1000.00
2A & 2B	450.00
3A, 3B & 3C	350.00

Rate on Account for Uncompleted Blocks

Description	
Residential 1A	400.00
Residential 1B	300.00
Residential 2A	300.00
Residential 2B	300.00
Residential 3A	300.00
Residential 3B	300.00
Residential 3C	300.00
Industrial	750.00

Ground Rate on Undeveloped Plots

Description	
Residential 1A	400.00
Residential 1B	400.00
Residential 2A	300.00
Residential 2B	300.00
Residential 3A	300.00
Residential 3B	300.00
Residential 3C	300.00
Industrial	750.00

8.1 LICENCES/PERMITS

BUSINESS LICENCES

Main Item	*Sub Item*	*CoA Code*	*Description of Item*	*Frequency/ Measure*	*2023 Licences*
1		**1422111**	**Abattoir (Private)**	Per Annum	
			CAT A - Industrial Setting (Large)		1,350.00
			CAT B - Industrial Setting (Medium)		975.00
			CAT C - Industrial Setting (Small)		750.00
			CAT D - Slaughterhouse (Large)		500.00
			CAT E - Slaughterhouse (Medium)		370.00
			CAT F - Slaughterhouse (Small)		250.00
			CAT G - Others		130.00
2		**1422011**	**Adinkra Designers/Kente/Smock Weavers & Sellers**	Per Annum	
			CAT A - Weavers & Sellers (Large)		750.00
			CAT B - Weavers Only (Large)		350.00
			CAT C - Sellers Only (Large)		600.00
			CAT D - Weavers & Sellers (Medium)		280.00
			CAT E - Weavers Only (Medium)		140.00
			CAT F - Sellers Only (Medium)		210.00
			CAT G - Weavers & Sellers (Small)		130.00
			CAT H - Weavers Only (Small)		100.00
			CAT I - Sellers Only (Small)		130.00
3		**1422046**	**Advertising Companies**	Per Annum	
			CAT A - Platinum (Minimum of 10 Staff)		1,500.00
			CAT B - Gold (Minimum of 5 Staff)		1,000.00
			CAT C - Silver (Minimum of 3 Staff)		800.00
			CAT D - Bronze (Below 3 Staff)		450.00
4		**1422271**	**Agro Chemical/Farm Inputs Dealers**	Per Annum	
			CAT A - Manufacturers/Importers/ Distributors/Retailers		1,500.00
			CAT B - Importers/Distributors/Retailers		1,200.00
			CAT C - Manufacturers & Importers		900.00
			CAT D - Manufacturers & Distributors		800.00
			CAT E - Distributors & Retailers		700.00
			CAT F - Manufacturers		600.00
			CAT G - Importers		500.00
			CAT H - Distributors		400.00
			CAT I - Retailers		250.00

Main Item	*Sub Item*	*CoA Code*	*Description of Item*	*Frequency/ Measure*	*2023 Licences*
5		**1422170**	**Agro Machine Dealers**	Per Annum	
			CAT A - Importers, Distributors & Retailers		1,500.00
			CAT B - Importers & Distributors		1,300.00
			CAT C - Manufacturers, Distributors, Retailers		1,475.00
			CAT D - Manufacturers & Distributors		1,000.00
			CAT E - Distributors & Retailers		900.00
			CAT F - Manufacturers		700.00
			CAT G - Importers		500.00
			CAT H - Distributors		400.00
			CAT I - Retailers		300.00
6		**1422277**	**Airport/Airline Businesses**	Per Annum	
	A.	1422277	**Airline Offices/Operators**		
			CAT A - Non-African Carriers		10,000.00
			CAT B - Local & Regional Carriers		950.00
			CAT C - African Carriers		9,000.00
			CAT D - Local Carriers		7,500.00
			CAT E - Agents of Airlines		550.00
7		**1422032**	**Akpeteshie (Liquor) Dealers**	Per Annum	
	i.		***Manufacturers (Distillers)***		
			CAT A - Large Scale		1,000.00
			CAT B - Medium Scale		700.00
			CAT C - Small Scale		600.00
	ii.		***Distributors***		
			CAT A - Large Scale		2,000.00
			CAT B - Medium Scale		1,200.00
			CAT C - Small Scale		600.00
	iii.		***Home Based/Farm Site***		
			CAT A - Pito (Daily Brewing)		100.00
			CAT B - Palm Wine Tappers		70.00
	iv.		***Akpeteshie Sellers Only***		130.00
8		**1422277**	**Aluminum Fabricators (Doors/Windows)**	Per Annum	
			CAT A - Very Large Scale		2,800.00
			CAT B - Large Scale		2,600.00
			CAT C - Medium Scale		2,000.00
			CAT D - Small Scale		1,400.00
			CAT E - Very Small Scale		700.00
			CAT F - Doors Only		450.00
			CAT G - Windows Only		400.00
			CAT H - Repairs - Small Scale		200.00
			CAT I - Repairs - Large Scale		150.00
			CAT J - Others		100.00

Main Item	*Sub Item*	*CoA Code*	*Description of Item*	*Frequency/ Measure*	*2023 Licences*
9		**1422278**	**Aluminum Pot Dealers ('Dadesen')**	Per Annum	
			CAT A - Manufacturers		200.00
			CAT B - Distributors		150.00
			CAT C - Retailers		100.00
10		**1422021**	**Aluminum Manufacturing**	Per Annum	
			CAT A - Smelting		22,400.00
			CAT B - Multiple Product Lines		17,000.00
			CAT C - Roofing Sheets Only		10,000.00
			CAT D - Saucepan		6,000.00
11		**1422112**	**Aluminum Product Distributors**	Per Annum	
			CAT A - Large Scale		600.00
			CAT B - Medium Scale		300.00
			CAT C - Small Scale		200.00
12		**1422112**	**Aluminum Product Retailers**	Per Annum	
			CAT A - Store (Large)		1,000.00
			CAT B - Container/Kiosk (Medium)		800.00
			CAT C - Retailers		700.00
			CAT D - Retailors(Small)		500.00
			CAT E - Others		200.00
13		**1422151**	**Ambulance Service Providers**	Per Annum	
			CAT A - Large Scale (Above 5 Vehicles)		350.00
			CAT B - Medium Scale (3-5 Vehicles)		150.00
			CAT C - Small Scale (1-2 Vehicles)		75.00
14		**1422162**	**Art Gallery**	Per Annum	
			CAT A - Own Facility with Multi-services		400.00
			CAT B - Own Facility with Limited-services		280.00
			CAT C - Own Facility Only		250.00
			CAT D - Rented Space		210.00
15		**1422163**	**Arts & Handicraft Dealers**	Per Annum	
			CAT A - Importers		1,000.00
			CAT B - Exporters		500.00
			CAT C - Producers (Large)		800.00
			CAT D - Producers (Medium)		400.00
			CAT E - Producers (Small)		200.00
			CAT F - Retailers Only		150.00
			CAT G - Container/Kiosk		100.00
			CAT H - Tabletop		60.00

Main Item	*Sub Item*	*CoA Code*	*Description of Item*	*Frequency/ Measure*	*2023 Licences*
16		**1422281**	**Artisans e.g.Masons, Carpenters, Plumbers, Electricians, Painters, Steel Benders, Tile Layers etc.**	Per Annum	
			CAT 'A'		100.00
			CAT 'B'		50.00
17		**1422164**	**Auctioning Firms/Agencies/Auctioneers**	Per Annum	
			CAT 'A'		1,900.00
			CAT 'B'		1,400.00
			CAT 'C'		970.00
			CAT 'D'		500.00
18		**1422052**	**Auto Mechanics/Electricians/Sprayers etc.**	Per Annum	
	i.	1422052	***Air Condition Mechanics***		
			CAT A - Formal Company		700.00
			CAT B - Informal Garage with Shop		500.00
			CAT C - Informal Garage without Shop		300.00
			CAT D - Others		200.00
	ii.	1422052	***Arc Welders***		
			CAT A - Fuel and Water Tankers; Truck Builders		600.00
			CAT B - Light Vehicle Repairs, Container Shops and Iron Gates		320.00
	iii.	1422052	***Argon (Aluminum) Welders***		
			CAT A		220.00
			CAT B		150.00
			CAT C		100.00
	iv.	1422052	***Auto Body Repairers***		
			CAT A - Formal Company		2,300.00
			CAT B - Informal Garage with Shop		1,500.00
			CAT C - Informal Garage without Shop		1,000.00
			CAT D - Normal		500.00
			CAT F - Others		250.00
	v.	1422052	***Auto Electricians***		
			CAT A - With Battery Charging		140.00
			CAT B - Without Battery Charging		100.00
	vi.	1422052	***Auto Mechanics***		
			CAT A - Heavy Duty Earthmoving Equipment		500.00
			CAT B - Heavy Duty Trucks		280.00
			CAT C - Light Duty Trucks (3 to 5 Tonnes)		210.00
			CAT D - Light Duty Vehicles (Below 3 Tonnes)		130.00
	vii.	1422052	***Auto Sprayers***		
			CAT A - Spraying with Oven (Large)		1,500.00
			CAT B - Spraying without Oven (Large)		1,200.00
			CAT C - Spraying with Oven (Small)		400.00
			CAT D - Spraying without Oven (Small)		300.00

Main Item	*Sub Item*	*CoA Code*	*Description of Item*	*Frequency/ Measure*	*2023 Licences*
	viii.	1422052	***Auto Upholstery***		
			CAT A - Moulding and Seat Cover Sewing		150.00
			CAT B - Seat Cover Sewing		100.00
	ix.	1422052	***Vulcanisers***		
			CAT A - Tyre Repairs, Wheel Balancing, Alignment and Washing Bay		500.00
			CAT B - Tyre Repairs, Wheel Balancing and Alignment		250.00
			CAT C - Wheel Balancing and Alignment		150.00
			CAT D - Tyre Repairs Only		100.00
	x.	1422052	***Brake Specialist***		100.00
	xi.	1422052	***Carburettor Specialist***		100.00
	xii.	1422052	***Plastic Welders and Fabricators***		100.00
	xiii.	1422052	Radiator Specialist		100.00
	xiv.	1422052	***Multiple Service Providers for Auto Works***		
			CAT A - Large Scale		210.00
			CAT B - Medium Scale		160.00
			CAT C - Small Scale		130.00
	xv.	1422052	***Windscreen Repairers***		
			CAT 'A'		210.00
			CAT 'B'		190.00
			CAT 'C'		130.00
19		**1422270**	**Automobile & Part Dealers**	Per Annum	
	A.	1422270	**Automobile Companies**		
	i.		***Vehicle Importers/Sales (Brand New)***		
			CAT A - Vehicle Assembling and Sale		32,000.00
			CAT B - Heavy Duty Equipment/Vehicle Sales		13,000.00
			CAT C - Light Duty Equipment/Vehicle Sales		9,400.00
	ii.		***Saloon and Sub Urban Vehicles (SUVs) Sales***		
			CAT A - Large Scale (Branded Companies)		13,000.00
			CAT B - Medium Scale (Unbranded Companies)		9,450.00
			CAT C - Small Scale (Unbranded Companies)		6,000.00
			CAT D - Sales Outlets with showrooms		2,800.00
	iii.		***Used Vehicle Sales (Secondhand Car Dealers)***		
			CAT A - Large Scale (Above 50 Vehicles)		3,500.00
			CAT B - Medium Scale (20-49 Vehicles)		2,800.00
			CAT C - Small Scale (Below 20 Vehicles)		1,400.00
			CAT D - Others		700.00

Main Item	*Sub Item*	*CoA Code*	*Description of Item*	*Frequency/ Measure*	*2023 Licences*
	iv.		***Heavy Equipment Hiring Services***		
			CAT A - Mining Equipment (Large)		13,000.00
			CAT B - Mining Equipment (Small)		4,500.00
			CAT C - Construction Equipment (Road & Building - Large)		8,500.00
			CAT D - Construction Equipment (Road & Building - Small)		2,200.00
			CAT E - Others		1,000.00
	C.	1422270	**Bolt and Nut Dealers**		
			CAT A - Shop		80.00
			CAT B - Tabletop		50.00
	D.	1422270	**Spare Parts Sales Outlets (New)**		
			CAT A - Importers/Wholesalers Only		1,300.00
			CAT B - Wholesalers Only		750.00
			CAT C - Retailers (Large)		400.00
			CAT D - Retailers (Medium)		280.00
			CAT E - Retailers (Small)		130.00
	E.	1422270	**Spare Parts Sales Outlets (Secondhand)**		
			CAT A - Secondhand Engine Shops		750.00
			CAT B - Retailers (Large)		400.00
			CAT C - Retailers (Medium)		280.00
			CAT D - Retailers (Small)		160.00
			CAT E - Kiosk/Tabletop		100.00
	F.	1422270	**Tyre/Battery Dealers – New**		
			CAT A - Wholesale		2,700.00
			CAT B - Retail (Large)		1,400.00
			CAT C - Retail (Medium)		370.00
			CAT D - Retail (Small)		230.00
	G.	1422270	**Tyre/Battery Dealers – Used**		
			CAT A - Wholesale		2,250.00
			CAT B - Retail (Large)		1,300.00
			CAT C - Retail (Medium)		450.00
			CAT D - Retail (Small)		150.00
	H.	1422270	**Windscreen Dealers**		
			CAT 'A'		500.00
			CAT 'B'		350.00
			CAT 'C'		210.00
20		**1422279**	**Bags and Suitcases Dealers**	Per Annum	
			CAT A - Large Scale		500.00
			CAT B - Medium Scale		280.00
			CAT C - Small Scale		140.00
			Batching Plant		
			CAT A		5,000.00

Main Item	*Sub Item*	*CoA Code*	*Description of Item*	*Frequency/ Measure*	*2023 Licences*
			Bathhouse Operators		
			CAT A - 13 Showers and Above		100.00
			CAT B - 9-12 Showers		80.00
			CAT C - 8 Showers and Below		50.00
21		**1422168**	**Barbering Shop (Floor Space and Number of Points)**	Per Annum	
			CAT A - Barbering & Grooming Services		700.00
			CAT B - Barbering & Grooming Services (Small)		500.00
			CAT C - Large Shop (Above 5 Points)		350.00
			CAT D - Medium Shop (3-5 Points)		200.00
			CAT E - Small Shop (1-2 Points)		100.00
			CAT F - Barbering Accessory Shop		200.00
			CAT G - Mobile Operators		20.00
22		**1422009**	**Bakeries**	Per Annum	
			CAT A - Large Scale (Industrial operations)		1,000.00
			CAT B - Medium Scale		450.00
			CAT C - Small Scale		200.00
23		**1422289**	**Beads Dealers**		
			CAT A - Producers/Wholesalers/Retailers		150.00
			CAT B - Producers Only		120.00
			CAT C - Retailers Only		75.00
			CAT D - Retailers (Tabletop)		45.00
24		**1402067**	**Alcoholic and Non-Alcoholic Beverages**	Per Annum	
			CAT A - Depots		2,200.00
			CAT B - Wholesale & Retail		2,100.00
			CAT C - Wholesale		1,400.00
			CAT D - Retail (Large)		750.00
			CAT F - Retail (Small)		220.00
			CAT E - Retail (Medium)		450.00
			All Other Contractors (License)		
			CAT A - Agents of Utility Contractors		500.00
			CAT B - Private Revenue Contractors		400.00
			CAT C - Disinfestation		150.00
			CAT D - Agents of Utility Company		120.00
25		**1422133**	**Bet & Game Centres**	Per Annum	
	A.	1422133	**Casino Operations**		
			CAT A - Millionaires		7,000.00
			CAT B - Golden Casino		5,000.00
			CAT C - Betting		3,000.00
			CAT D - Jackpot (1 Machine)		500.00
			CAT E - Jackpot (2 or more)		700.00
			CAT D - Others		100.00

Main Item	*Sub Item*	*CoA Code*	*Description of Item*	*Frequency/ Measure*	*2023 Licences*
	B.	1422133	**Sports Betting Operations**		
			CAT A - Online Betting (Large)		6,000.00
			CAT B - Online Betting (Small)		3,000.00
			CAT C - Online + Brick & Mortar/Land Base		4,800.00
			CAT D - Brick and Mortar		3,500.00
			CAT E - Others		1,000.00
	C.	1422133	**Route Operations (Console/Consul Games)**		
			CAT 'A'		5,000.00
			CAT 'B'		4,620.00
			CAT 'C'		900.00
			CAT D - (Per Machine)		520.00
			CAT E - (Per Machine)		400.00
			CAT F - (Per Machine)		300.00
			CAT G - (Per Machine)		200.00
			CAT H - (Per Machine)		100.00
26		**1422010**	**Bicycles/Tricycles/Motorcycles Dealers (Brand New)**	Per Annum	
			CAT A - Importers/Wholesalers		2,100.00
			CAT B - Sales Outlets (Large)		1,000.00
			CAT C - Sales Outlets (Small-Medium)		600.00
			CAT D - Tricycles Only		400.00
			CAT E - Bicycles Only		320.00
27		**1422010**	**Bicycles/Tricycles/Motorcycle Dealers (Secondhand)**	Per Annum	
			CAT A - Large Scale		750.00
			CAT B - Medium Scale		520.00
			CAT C - Small Scale		300.00
			CAT D - Very Small Scale		150.00
28		**1422010**	**Bicycles/Tricycles/Motorcycles Parts Sales**	Per Annum	
			CAT A - Multiple Products		350.00
			CAT B - Motorcycle/Tricycle with Parts		320.00
			CAT C - Motorcycle/Tricycles		260.00
			CAT D - Bicycle with Parts		210.00
			CAT E - Bicycles		140.00
29		**1422010**	**Bicycle Tricycle/Motorcycle Repairers**	Per Annum	
			CAT A - Tricycle		90.00
			CAT B - Motorcycle		50.00
			CAT C - Bicycle		25.00

Main Item	*Sub Item*	*CoA Code*	*Description of Item*	*Frequency/ Measure*	*2023 Licences*
			Beer/Wine/Spirits/Soft Drinks Sales		
			CAT A - Depots		2,000.00
			CAT B - Wholesale		1,800.00
			CAT C - Retail		1,000.00
			CAT D - Retail		500.00
			CAT E - Retail (Small)		350.00
			CAT F - Others		200.00
30		**1422040**	**Billboards/Outdoor Adverts**	Dependent on Class of Access	
	i.		***Billboards***	Per Annum/M²	
			CAT A - Class A1 (Along First Class Access)		69.00
			CAT B - Class A2 (Along Second Class Access)		65.00
			CAT C - Class A3 (Along Third Class Access)		60.00
	ii.		***Pylons***		
			CAT A - Class A1 (Along First Class Access)		800.00
			CAT B - Class A2 (Along Second Class Access)		750.00
			CAT C - Class A3 (Along Third Class Access)		700.00
	iii.		***Freestanding or Sky Signs or Flat Face***	Per Annum/M²	
			CAT A - Class A1 (Along First Class Access)		
	iv.		Up to 1.0 Sq Mtr		80.00
			Up to 5.0 Sq Mtr		80.00
			Up to 10.0 Sq Mtr		350.00
			CAT B - Class A2 (Along Second Class Access)		
	v.		Up to 1.0 Sq Mtr		65.00
			Up to 5.0 Sq Mtr		150.00
			Up to 10.0 Sq Mtr		300.00
			CAT B - Class A2 (Along Second Class Access)		45.00
			CAT C - Class A3 (Along Third Class Access)		40.00
			Posters	Per Day	9.00
	vi.		**Other Adverts**		
			Aerial Adverts - Planes, Balloons etc.	Per Day Fee in All Zones	225.00
			Bus Stop Shelters		
			CAT A - Class A1		730.00
			CAT B - Class A2		480.00
			CAT C - Class A3		340.00
	vii.		**Flag Poles/Median Signs**	Per Annum	
			CAT A - Class A1		530.00
			CAT B - Class A2		438.00
			CAT C - Class A3		400.00

Main Item	*Sub Item*	*CoA Code*	*Description of Item*	*Frequency/ Measure*	*2023 Licences*
			Group Directional Signs	Per Annum	
			CAT A - Class A1		7,870.00
			CAT B - Class A2		7,350.00
			CAT C - Class A3		6,370.00
	viii.		**Lamp Post Adverts (Street Light Poles)**	Per Annum	340.00
	ix.		**Posters**	Per Day	9.00
	x.		**Structures on Designated Spectacular Sites**		Fee Based on a Bid/ Auction Process
	xi.		**Others (Not Categorised Above)**	Per sq/m Per Annum	56.00
31		**1422173**	**Blacksmith**	Per Annum	140.00
32		**1422053**	**Blocks & Concrete Producers**	Per Annum	
			CAT A - Large Scale (Concrete Mixtures and Wares)		3,500.00
			CAT B - Large Scale (Machine and Manual for Design Blocks)		1,000.00
			CAT C - Medium Scale (Machine for Blocks Only)		900.00
			CAT D - Small Scale (Manual Blocks Only)		650.00
			CAT E - Small Scale (Manual Design Blocks/ Columns Only)		500.00
			CAT F - Tiles/Pavement Blocks and Terrazzo Works (Chipping)		220.00
35		**1422280**	**Book, Stationery, Office Equipment, Computer & Accessory, etc. Shops**	Per Annum	
			CAT A - Bookshops, Stationery, Office Equipment, Computer & Accessories		5,000.00
			CAT B - Computer, Accessories, Office Equipment, Stationery		3,500.00
			CAT C - Computer & Accessories, Office Equipment		2,000.00
			CAT D - Medium Size of CAT C		1,500.00
			CAT E - Bookshops, Stationery		1,300.00
			CAT F - Stationery, Office Equipment		750.00
			CAT G - Medium Size of CAT E		600.00
			CAT H - Office Equipment Only		450.00
			CAT I - Computer Accessories (Large)		500.00
			CAT J - Computer Accessories (Small)		350.00
			CAT K - Computers Only (Large)		600.00
			CAT L - Computers Only (Small)		400.00
			CAT M - Toners, Catridges, etc		500.00

Main Item	*Sub Item*	*CoA Code*	*Description of Item*	*Frequency/ Measure*	*2023 Licences*
			CAT N - Sale of Printers (Large)		500.00
			CAT O - Sale of Printers (Small)		350.00
			CAT P - Stationery Only		450.00
			CAT Q - Stationery and Books (Small)		300.00
			CAT R - Books Only		200.00
			CAT S - Tabletop/Truck Pusher		100.00
			CAT T - Mobile Vans		280.00
36		**1422273**	**Boutiques (Including African Wear)**	Per Annum	
			CAT A - Large Scale		1,000.00
			CAT B - Medium Scale		450.00
			CAT C - Small Scale		280.00
			CAT D - Branches of CAT A & B		300.00
			CAT E - Boutique with Shoes, Perfumes, etc		350.00
			CAT F - Others		150.00
37		**1422001**	**Breweries**	Per Annum	
			CAT 'A'		44,100.00
			CAT 'B'		21,000.00
			CAT 'C'		13,000.00
			CAT 'D'		7,500.00
38		**1422113**	**Bridal Homes**	Per Annum	
			CAT 'A'		1,000.00
			CAT 'B'		500.00
			CAT 'C'		200.00
39		**1422114**	**Butcher's Licence**	Per Annum/ Per Butcher	
40		**1422176**	**Building Material Dealers**	Per Annum	
	A	1422176	**Hardware (Distributor/Wholesaler)**		
			CAT A - Distributor/Wholesaler (Large)		1,520.00
			CAT B - Distributor/Wholesaler (Medium)		1,300.00
			CAT C - Wholesaler (Medium)		1,000.00
			CAT D - Wholesaler (Small)		500.00
	B	1422176	**Finishing/Retail**		
			CAT A - Large Scale		500.00
			CAT B - Medium Scale		400.00
			CAT C - Small Scale		300.00
			CAT D - Very Small Scale		150.00
	C.	1422176	**Roofing Material Dealers**		
			CAT A - Manufacture/Sales		2,200.00
			CAT B - Sales & Installation		1,500.00

Main Item	*Sub Item*	*CoA Code*	*Description of Item*	*Frequency/ Measure*	*2023 Licences*
41		**1422008**	**Business Centres**	Per Annum	
			CAT A - Internet, Word Processing, Printing and Copying Services plus above 20 Workstations with Internet Service Retailing		2,000.00
			CAT B - Internet, Word Processing, Printing and Copying Services plus Above 20 Workstations		1,650.00
			CAT C - Internet, Word Processing, Printing and Copying Services plus 11-20 Workstations		500.00
			CAT D - Internet, Word Processing, Printing and Copying Services plus Below 11 Workstations		200.00
			CAT E - Secretarial Services (Word Processing, Printing and Copying Services)		100.00
			CAT F - Office Consumables (Eg. Ink, Paints, etc.)		500.00
			CAT G - Office Consumables (Eg. Ink, Paints, etc.)		400.00
			CAT H - Office Consumables (Eg. Ink, Paints,Wallpapers, etc.)		250.00
			CAT I - Office Consumables (Eg. Ink, Wallpapers, Paints, etc.)		150.00
			Cab Services Eg. Uber/Uru, Taxify & Dropping		
	i.		***Cocrete Mixer***		
			CAT A - Machine		75.00
			CAT B - Manual		60.00
	ii.		***Hiring Vehicles***		
			CAT A - Above 31 Seater		60.00
			CAT B - Above 30 Seater		40.00
	iii.		***Inter-City Buses (Long Distance)***		
			CAT A - Above 32 Seater		50.00
			CAT B - Up 32 Seater		40.00
	iv.		***Other Cars***		
			CAT A - Saloon Cars		25.00
			CAT B - Mini Buses/Cross Country		30.00

Main Item	*Sub Item*	*CoA Code*	*Description of Item*	*Frequency/ Measure*	*2023 Licences*
	v.		***Taxi***		
			CAT A - Taxi Sticker		15.00
			CAT B - Hologram		4.00
			CAT C - Replacement of A.M.A Commercial Driver's Permit		5.00
			CAT D - Renewal of A.M.A Commercial Driver's Permit		15.00
			CAT E - A.M.A Commercial Driver's Permit		20.00
			CAT F - Driver's I.D Card (Photograph)		10.00
			CAT G - Driver's Permit Application Form		7.00
			CAT H - Embossment Form		5.00
			CAT I - Embossment Sticker		35.00
	vi.		***Urban Passenger Transport Fee***		
	vii.		***Cargo Trucks***		
			CAT A - Above 5 Tones		80.00
			CAT B - 207 - 410, Vans Kia Trade, h100, Mighty, Rhino		55.00
			CAT C - Toyota Hiace, h100-200, Vans, Pick-up Bongo		40.00
			CAT D - Abossey Okai Macho - Tower		30.00
43		**1422011**	**Cane Product Weavers**	Per Annum	
			CAT 'A'		280.00
			CAT 'B'		210.00
			CAT 'C'		140.00
44		**1422178**	**Car Washing Bay**	Per Annum	
			CAT A - Jet Washing, Restaurant and Drinking Facility		950.00
			CAT B - Jet Washing and Drinking Facility		600.00
			CAT C - Jet Washing Only		500.00
			CAT E - Manual Washing with Other Facilities		350.00
			CAT F - Manual Washing		280.00
45		**1422021**	**Canopy Producers**		
			CAT A - Tarpaulin Fabric Sewing and Metal Fabricators		350.00
			CAT B - Metal Fabricators		220.00
			CAT C - Fabric Sewing		75.00
46		**1422179**	**Carpentry Workshops**		
			CAT A - Furniture Large Scale		750.00
			CAT B - Furniture Medium Scale		280.00
			CAT C - Furniture (Plus Upholstery - Medium)		210.00
			CAT D - Furniture (Plus Upholstery - Small)		150.00
			CAT E - General Carpentry Works		120.00
			CAT F - Minor Works		100.00

Main Item	*Sub Item*	*CoA Code*	*Description of Item*	*Frequency/ Measure*	*2023 Licences*
47		**1422181**	**Contracted Caterers (e.g. School Feeding)**	Per Annum	
			CAT A - Above 1,000 Pupils		500.00
			CAT B - Above 500 to 1,000 Pupils		400.00
			CAT C - Up to 500 Pupils		300.00
48		**1422287**	**CD Sellers (Audio/Video)**	Per Annum	
			CAT A - Shops		200.00
			CAT B - Tabletops		100.00
			CAT C - Mobile Vans		80.00
49		**1422184**	**Ceramics/Pottery Producers/Sellers**	Per annum	
			CAT 'A'		130.00
			CAT 'B'		90.00
50		**1422185**	**Ceremonial Hiring Services**	Per Annum	
			CAT A - Multi Services		7,000.00
			CAT B - Canopies, Chairs, Tables, Cutlery, Glasses, Plates, Serving Trays		1,300.00
			CAT C - Canopies, Chairs, Tables		600.00
			CAT D - Single Item of Above		130.00
			CAT E - Recreational/Social Facilities (Large)		1,950.00
			CAT F - Recreational/Social Facilities (Medium)		1,300.00
			CAT G - Recreational/Social Facilities (Small)		950.00
			CAT H - Spinners (Large)		280.00
			CAT I - Spinners (Small)		130.00
			CAT J - Live Band		500.00
			CAT K - Musical/Dance Groups		350.00
51		**1422187**	**Cigarette Dealers**	Per Annum	
			CAT A - Importers/Wholesalers		7,000.00
			CAT B - Distributors		2,100.00
			CAT C - Retailers		1,300.00
52		**1422054**	**Cleaning Companies**	Per Annum	
			CAT A - Household/Office (Large)		2,800.00
			CAT B - Household/Office (Medium)		1,950.00
			CAT C - Household/Office (Small)		1,000.00
			CAT D - Household/Office (Very Small)		300.00
			Cocoa Residue Buying Companies		
			CAT A		300.00
			CAT B		200.00
			Cocoa/Shea Nut/Cotton/Other Cash Crops Buying Companies		
			CAT A		5,000.00
			CAT B		3,000.00
			CAT C		2,000.00
			CAT D		1,000.00

Main Item	*Sub Item*	*CoA Code*	*Description of Item*	*Frequency/ Measure*	*2023 Licences*
			Coffee/Cashew Buying Companies		
			CAT A - Large Scale (Mother Company)		2,000.00
			CAT B - Medium Scale (Mother Company)		800.00
			CAT C - Small Scale (Agent)		200.00
			Cola Nut Buying Companies		
			CAT A - Large Scale		200.00
			CAT B - Medium Scale		150.00
			CAT C - Small Scale		100.00
53		**1422115**	**Cold Storage Facilities**	Per Annum	
	i.		***Importers with Own/Rented Cold Storage Facilities***		
			CAT A - Above 2500 Metric Tonnes		7,500.00
			CAT B - 2001 to 2500 Metric Tonnes		7,000.00
			CAT C - 1501 to 2000 Metric Tonnes		4,000.00
			CAT D - 1001 to 1500 Metric Tonnes		3,500.00
			CAT E - 501 to 1000 Metric Tonnes		2,800.00
			CAT F - Up to 500 Metric Tonnes		1,700.00
	ii.		***Non-Importers with Rented Cold Storage Facilities (Local)***		
			CAT A - Above 1000 Metric Tonnes		1,950.00
			CAT B - 501 to 1000 Metric Tonnes		1,700.00
			CAT C - Up to 500 Metric Tonnes		1,300.00
	iii.		***Non-Importers with Containerised Cold Storage Facilities (Local)***		
			CAT A - 40 Footer Container		1,785.00
			CAT B - 20 Footer Container		600.00
			CAT C - Below 20Footer Container		400.00
			CAT D - Fabricated Facility (Retail Large)		320.00
			CAT E - Fabricated Facility (Retail Medium)		160.00
			CAT F - Fabricated Facility (Retail Small)		90.00
54		**1422045**	**Commercial Houses/Departmental Stores**	Per Annum	
			CAT A - Mall (Large)		75,000.00
			CAT B - Mall (Medium)		30,000.00
			CAT C - Branches of A or B		14,000.00
			CAT D - Supermarkets (Large Size)		5,000.00
			CAT E - Supermarkets (Medium Size)		4,000.00
			CAT F - Supermarkets (Small Size)		2,800.00
			Neighbourhood Shops		
			CAT 'G'		1,500.00
			CAT 'H'		1,000.00
			CAT 'I'		800.00
			CAT 'J'		600.00
			CAT 'K'		500.00
			CAT 'L'		400.00
			CAT 'M'		350.00

Main Item	*Sub Item*	*CoA Code*	*Description of Item*	*Frequency/ Measure*	*2023 Licences*
			CAT 'N'		300.00
			CAT 'O'		250.00
			CAT 'P'		200.00
			CAT 'Q'		150.00
			CAT 'R'		100.00
			CAT 'S'		90.00
			CAT "T"		50.00
55		**1422193**	**Commercialised State Companies/ Corporations**	Per Annum	
			CAT A - Head Offices		32,000.00
			CAT B - Regional Offices		30,000.00
			CAT C - Branch Offices		19,500.00
			CAT D - District Offices		14,000.00
			CAT E - Local Offices		4,000.00
56		**1422243**	**Commercial Water Tanker Suppliers**	Per Annum	
			CAT A - Water Tanker Suppliers (Large - Above 10 Vehicles)		750.00
			CAT B - Water Tankers Suppliers (Meduim - 5 to 10 Vehicles)		600.00
			CAT C - Water Tanker Suppliers (Small - Below 5 vehicles)		370.00
			CAT D - Mobile Polyhtank Water Suppliers (Medium)		180.00
			CAT E - Mobile Polyhtank Water Suppliers (Small)		120.00
			CAT F - Others		75.00
57		**1422066**	**Commissioner for Oaths/Letter Writers**	Per Annum	
			CAT 'A'		130.00
			CAT 'B'		100.00
58		**1422159**	**Communication Mast Operating Licence**	Per Annum/ Per Mast	
			CAT A - 1-10 Masts		2,200.00
			CAT B - 11-20 Masts		1,800.00
			CAT C - 21-30 Masts		1,500.00
			CAT D - 31-40 Masts		1,000.00
			CAT E - Above 40 Masts		720.00
59		**1422052**	**Computer/Accessories/Office Equipment Repairs**	Per Annum	
			CAT A - Large Scale		1,300.00
			CAT B - Medium Scale		1,000.00
			CAT C - Small Scale		600.00
			CAT D - Others		280.00

Main Item	*Sub Item*	*CoA Code*	*Description of Item*	*Frequency/ Measure*	*2023 Licences*
60		**1422194**	**Condiments/Confectioneries (e.g. Biscuits, Toffees and Spices)**	Per Annum	
			CAT A - Wholesale		500.00
			CAT B - Retail		280.00
			CAT C - Tabletop		100.00
61		**1422281**	**Artisans e.g. Masons, Carpenters, Plumbers, Electricians, Painters, Steel Benders, Tile Layers etc.**	Per Annum	
			CAT 'A'		100.00
			CAT 'B'		50.00
62		**1422196**	**Cooking/Household Utensil Sales**	Per Annum	
			CAT 'A'		370.00
			CAT 'B'		250.00
			CAT 'C'		130.00
63		**1422021**	**Cosmetics Production**	Per Annum	
			CAT 'A'		2,800.00
			CAT 'B'		1,400.00
64		**1422197**	**Cosmetic/Personal Care/Hair Product Sales**	Per Annum	
			CAT A - Wholesale and Retail		2,100.00
			CAT B - Wholesale Only		1,400.00
			CAT C - Retail		300.00
			CAT D - Retail Small		200.00
			CAT E - Tabletop		100.00
65		**1422117**	**Courier Services**	Per Annum	
			CAT A - International Companies		6,100.00
			CAT B - National Companies		3,700.00
			CAT C - Small Companies		550.00
			CAT D - Others		400.00
66		**1422198**	**Curtains/Carpets etc. Sales**	Per Annum	
			CAT 'A'		280.00
			CAT 'B'		140.00
			CAT 'C'		100.00
67		**1422147**	**Digital Embroidery Companies**	Per Annum	
			CAT 'A'		2,600.00
			CAT 'B'		1,500.00
			CAT 'C'		1,000.00
			CAT 'D'		500.00
			CAT 'E'		400.00
			CAT 'F'		350.00
			CAT 'G'		250.00

Main Item	*Sub Item*	*CoA Code*	*Description of Item*	*Frequency/ Measure*	*2023 Licences*
68		**1422045**	**Disposable Products Dealers**		
			CAT A - Wholesalers/Retailers		450.00
			CAT B - Retailers (Medium)		250.00
			CAT C - Retailers (Small)		120.00
69		**1422199**	**Dog Licence**	Per Annum	21.00
70		**1422199**	**Dog Breeding & Sales Licence**	Per Annum	
			CAT A - Registered Breeders - With Association		1,500.00
			CAT B- Registered Breeders - Non-Association Members		750.00
			CAT C - Exotic & Local		520.00
			CAT D - Exotic Only		400.00
			CAT E - Local Only		210.00
71		**1402038**	**Dressmakers/Tailors (Industrial)**	Per Annum	
			CAT A - Fashion Designers (Large)		2,800.00
			CAT B - Fashion Designers (Small)		1,400.00
			CAT C - Large Scale (Above 25 Workers)		750.00
			CAT D - Medium Scale (10-25 Workers)		400.00
			CAT E - Small Scale (Below 10 Workers)		210.00
			CAT E - Others		120.00
72		**1422038**	**Dressmakers/Tailors (Non-Industrial)**	Per Annum	
			CAT A - Large Scale		190.00
			CAT B - Medium Scale		130.00
			CAT C - Small Scale		100.00
73		**1422038**	**Dressmakers/Tailors Services**	Per Annum	
			CAT A - Knitting, Haberdashery and Embroidery		140.00
			CAT B - Knitting and Embroidery		130.00
			CAT C - Embroidery Only		100.00
			CAT D - Knitting Only		100.00
			CAT E - Haberdashery Only (Sewing Items - Large)		500.00
			CAT F - Haberdashery Only (Small)		280.00
74		**1422119**	**Drilling Companies**	Per Annum	
			Water (Borehole)		
			CAT A - Large Scale		7,500.00
			CAT B - Medium Scale		6,000.00
			CAT C - Small Scale		2,100.00
			CAT D - Wells		320.00

Main Item	*Sub Item*	*CoA Code*	*Description of Item*	*Frequency/ Measure*	*2023 Licences*
75		**1422202**	**Driving Schools**	Per Annum	
			CAT A - Above 6 Vehicles		945.00
			CAT B - 4 - 6 Vehicles		600.00
			CAT C - 1 - 3 Vehicles		280.00
76		**1422024**	**Educational Institutions – Private**	Per Annum	
	A.	1422024	**Daycare Centres (Early Childhood Development Centres)**		
			CAT A - Grade A		2,200.00
			CAT B - Grade B		1,500.00
			CAT C - Grade C		1,200.00
			CAT D - Grade D		1,000.00
			CAT E - Grade E		750.00
			CAT F - Grade F		500.00
			CAT G - Grade G		300.00
	B.	1422024	***Pre-Tertiary Schools***		
	i.		**Basic School (KG/Primary/Junior High Schools)**		
	-		***Foreign Curriculum Operators***		
			CAT A - KG/Primary/Junior High Schools		50,000.00
			CAT B - KG/Primary		50,000.00
	-		***National Curriculum Operators***		
			CAT A - KG/Primary/Junior High Schools (Large)		3,650.00
			CAT B - KG/Primary/Junior High Schools (Medium)		2,300.00
			CAT C - KG/Primary/Junior High Schools (Small)		1,200.00
			CAT D - KG/Primary/Junior High Schools (Very Small)		900.00
			CAT D - KG/Primary (Large)		680.00
			CAT E - KG/Primary (Medium)		370.00
			CAT F - KG/Primary (Small)		190.00
	ii.		***Secondary Level (Senior High/Technical/ Vocational Schools)***		
			CAT A - Large		3,500.00
			CAT B - Medium		2,500.00
			CAT C - Small		2,100.00
			CAT D - Very Small		1,400.00
			CAT E - Medium		1,000.00
			CAT F - Small		800.00
			CAT G - Very Small		500.00
	iii.		***Basic to Secondary School***		
			CAT A - Large		5,200.00
			CAT B - Medium		4,000.00
			CAT C - Small		3,000.00

Main Item	*Sub Item*	*CoA Code*	*Description of Item*	*Frequency/ Measure*	*2023 Licences*
	iv.		***Specialised Schools (Remedial School)***		
			CAT 'A'		1,575.00
			CAT 'B'		1,000.00
			CAT 'C'		750.00
			CAT 'D'		500.00
	C.	1422024	**Tertiary Schools**		
			CAT A - Chartered Universities (Own Conferred Degrees)		13,000.00
			CAT B - University colleges/Nursing & Midwifery Training Colleges (Affiliated)		7,500.00
			CAT C - Tutorial Colleges (Professional Exams e.g. ACCA, SAT etc.)		3,200.00
			CAT D - Academy (Training in Special Fields e.g. Football, Dance etc.)		2,100.00
			CAT E - University (Small)		4,500.00
	D.	1422024	**Training & Vocational Institutions (Media, Construction, Fashion, Floral, Catering, Cosmetology & Wellness, etc.)**		
			CAT 'A'		1,700.00
			CAT 'B'		1,000.00
			CAT 'C'		900.00
			CAT 'D'		600.00
	E.	1422024	**Other Educational & Training Centres**		
	i.		***Computer Schools/Training Centre***		
			CAT A - International		2,200.00
			CAT B - Local (Large)		1,300.00
			CAT C - Local (Small)		600.00
	ii.		CAT D - Specialized Tutoring (Professional Part-Time Classes/Remedial School)		1,000.00
77		**1422024**	**Egg Dealers**	Per Annum	
			CAT A - Wholesale		280.00
			CAT B - Retail Shops		150.00
			CAT C - Mobile Retail		130.00
			CAT D - Tabletop		50.00
78		**1402205**	**Electrical Appliances (New & Secondhand)**	Per Annum	
			CAT A - Importers/Wholesalers		5,000.00
			CAT B - Wholesalers		3,700.00
			CAT C - Retailers (Large)		2,200.00
			CAT D - Retailers - (Small)		1,200.00
			CAT E - Electrical Shop (Large)		1,000.00
			CAT F - Electrical Shop (Medium)		500.00
			CAT G - Electrical Shop (small)		200.00
			CAT H - Repairs (eg. Blenders, Microwave, etc)		100.00
			CAT E - Tabletop		100.00

Main Item	*Sub Item*	*CoA Code*	*Description of Item*	*Frequency/ Measure*	*2023 Licences*
79		**1422207**	**Electronic/Home Appliances/Shops (New & Secondhand)**	Per Annum	
			CAT A - Importers/Wholesalers (Large)		6,000.00
			CAT B - Importers/Wholesalers (Small)		4,500.00
			CAT C - Wholesalers cum Retailers (Large)		3,700.00
			CAT D - Wholesalers cum Retailers (Small)		3,200.00
			CAT E - Retailers (Shops and Containers - Large)		2,800.00
			CAT F - Retailers (Shops and Containers - Medium)		1,950.00
			CAT G - Retailers (Shops and Containers - Small)		1,300.00
			CAT H - Retailers (Tabletop - Medium)		600.00
			CAT I - Retailers (Tabletop - Small)		210.00
80		**1422207**	**Electronic/Home Appliance Parts Dealers**	Per Annum	
			CAT 'A'		500.00
			CAT 'B'		350.00
			CAT 'C'		210.00
81		**1422147**	**Embossment Centres**	Per Annum	
			CAT A - Vehicle Embossment Company		1,400.00
			CAT B - Stickers for Vehicles and Temporary Structures - Medium		520.00
			CAT C - Stickers for Vehicles and Temporary Structures - Small		140.00
82		**1422247**	**Energy Suppliers/Dealers**	Per Annum	
	B.	1422247	**Solar Energy Dealers**		
			CAT A - Importers		3,500.00
			CAT B - Manufacturers		2,600.00
			CAT C - Retailers		1,300.00
			CAT D - Technicians		700.00
83		**1422211**	**Engineering Laboratories**	Per Annum	
			CAT A - Geological Services		5,200.00
			CAT B - Industrial Services		3,200.00
			CAT C - Others		2,100.00
84		**1422021**	**Fabric Dealers – Manufacturing**	Per Annum	
			CAT A - Large Scale		1,300.00
			CAT B - Medium Scale		1,000.00
			CAT C - Small Scale		350.00

Main Item	*Sub Item*	*CoA Code*	*Description of Item*	*Frequency/ Measure*	*2023 Licences*
85		**1422213**	**Fabric Dealers – Sales**	Per Annum	
			CAT A - Imports/Wholesale		1,950.00
			CAT B - Wholesale and Retail		1,300.00
			CAT C - Wholesale		500.00
			CAT D - Retail		200.00
			CAT E - Tabletop		100.00
86		**1422051**	**Feed Mills (Poultry, Pets, Fish etc.) – Production**	Per Annum	
			CAT 'A' (Large)		1,400.00
			CAT 'B' (Medium)		600.00
			CAT 'C' (Small)		350.00
87		**1422282**	**Feed Sellers (Poultry, Pets, Fish etc.)**	Per Annum	
			CAT A - Wholesalers		400.00
			CAT B - Distributors		280.00
			CAT C - Retailers		130.00
88		**1422146**	**Film Production/Distribution**	Per Annum	
			CAT A - Film Production cum Distribution		1,400.00
			CAT B - Film Production		1,300.00
			CAT C - Film Distribution		750.00
			CAT D - Small Scale of CAT B or C		400.00
89	**A.**	**1422044**	**Financial Institutions (Banking)**	Per Annum	
			CAT A - Main/Head Office		28,150.00
			CAT B - Regional Office		22,430.00
			CAT C - Branch/District Office		7,080.00
			CAT D - Agency Office		3,980.00
			CAT E - Rural Bank		2,500.00
			CAT F - Agency Office (Rural Bank)		2,000.00
			CAT G - Mobilisation Centres/Vans		500.00
			CAT H - Independent ATM Machine	Per One	350.00
	B.	1422044	**Development Banks**		
			CAT A - Main/Head Office		28,150.00
			CAT B - Regional Office		22,430.00
			CAT C - Branch/District Office		7,080.00
			CAT D - Agency Office		3,980.00
			CAT E - Rural Bank		2,500.00
			CAT F - Agency Office (Rural Bank)		2,000.00
			CAT G - Mobilisation Centres/Vans		500.00
			CAT H - Independent ATM Machine	Per One	350.00

Main Item	*Sub Item*	*CoA Code*	*Description of Item*	*Frequency/ Measure*	*2023 Licences*
	C.	1422044	**Universal Banks**		
			CAT A - Bank with Capital Market operations		25,000.00
			CAT B - Head Office		22,000.00
			CAT C - Branch Office		15,000.00
			CAT D - Agency		4,500.00
			CAT E - Mobilzation Centres/Vans		1,000.00
			CAT F - Independent ATM Machine	Per One	500.00
	D.	1422044	**Special Deposit Taking Institutions (SDIs)**		
	i.		***Savings and Loans Companies & Finance Houses***		
			CAT A - Head Office		4,000.00
			CAT B - Branch		2,200.00
			CAT C - Agency		1,350.00
			CAT D - Mobilisation Centre		520.00
			CAT E - Loan/Business Centre		350.00
			CAT F - Susu Collectors		250.00
	ii.		***Leasing & Mortgage Finance Companies***		
			CAT A - Head Office		2,600.00
			CAT B - Branch		1,900.00
	E.	1422044	**Other Financial Institutions**		
	i.		***Microfinance Companies (Deposit Taking)***		
			CAT A - Head Office		1,900.00
			CAT B - Branch		750.00
	ii.		***Microcredit/Money Lenders/Credit Union***		
			CAT A - Head Office		1,900.00
			CAT B - Branch		1,000.00
			CAT C - Agency		750.00
			CAT D - Tier 4 Operators		300.00
			Financial NGOs		
			CAT A - Head Office		600.00
			CAT B - Branch		200.00
	F.		**Forex Bureaus**		
			CAT A - Head Office		750.00
			CAT B - Branch		450.00
			CAT C - Others		370.00
	G.	1422044	**Financial Technology Companies (FINTECH)**		
			CAT A - Dedicated Electronic Money Issuer		7,500.00
			CAT B Mobile Money Vendor Large		750.00
			CAT C Mobile Money Vendor Medium		350.00
			CAT D Mobile Money Vendor Small		200.00
			CAT E - Payment Service Provider (Enhanced)		3,750.00
			CAT F - Payment Service Provider (Medium)		2,200.00
			CAT G - Payment Service Provider (Standard)		370.00
			CAT H - Payment & Financial Technology Service Provider (PFTSP)		1,100.00

Main Item	*Sub Item*	*CoA Code*	*Description of Item*	*Frequency/ Measure*	*2023 Licences*
	H.	1422044	**Stand Alone ATMs**		750.00
90		**1422044**	**Non-Financial Institutions**		
	A.	1422044	**Insurance Companies**	Per Annum	
			Re-insurance		22,500.00
			Non-Life Insurance		
			CAT A - Head Office		13,500.00
			CAT B - Branch Office		5,000.00
			CAT C - Agency Office		2,500.00
			Life Insurance		
			CAT A - Head Office		9,000.00
			CAT B - Branch Office		3,700.00
			CAT C - Agency Office		2,200.00
			Brokers		
			CAT A - Main Office		3,700.00
			CAT B - Branch Office		1,500.00
	B.	1422044	**Capital Market Companies**	Per Annum	
			CAT A - Financial Holding Companies		6,000.00
			CAT B - Security Exchangers		6,000.00
			CAT C - Fund Managers (Head Office)		3,000.00
			CAT D - Fund Managers (Branch Office)		1,500.00
			CAT E - Broker Dealers		1,125.00
			CAT F - Investment Advisors		375.00
91		**1422120**	**Fish Farming Companies**	Per Annum	
			CAT A - International Large Scale		40,000.00
			CAT B - International Medium Scale		28,000.00
			CAT C - International Small Scale		14,000.00
			CAT D - Local Large Scale		400.00
			CAT E - Local Medium Scale		280.00
			CAT F - Local Small Scale		140.00
92		**1422215**	**Fishing Nets and Accessories Dealers**	Per Annum	
			CAT A - Importers/Wholesalers		1,700.00
			CAT B - Wholesalers		1,400.00
			CAT C - Retailers		600.00
			CAT D - Tabletop		120.00
93		**1422063**	**Floral and Allied Products**	Per Annum	
			CAT A - Natural (Large Scale)		900.00
			CAT B - Natural (Medium Scale)		700.00
			CAT C - Natural (Small Scale)		600.00
			CAT D - Artificial (Large Scale)		700.00
			CAT E - Artificial (Small Scale)		350.00

Main Item	*Sub Item*	*CoA Code*	*Description of Item*	*Frequency/ Measure*	*2023 Licences*
94			**Footwear Dealers**		
	i.		***Footwear Producers***		
			CAT A - Large (Industrial/Handmade)		450.00
			CAT B - Medium (Industrial/Handmade)		350.00
			CAT C - Small (Handmade)		75.00
	ii.		***Footwear Sales - New***		
			CAT 'A'		220.00
			CAT 'B'		150.00
			CAT 'C'		120.00
	iii.		***Footwear Sales - Used***		
			CAT 'A'		150.00
			CAT 'B'		120.00
			CAT 'C'		60.00
	iv.		***Footwear Accessory Sales***		
			CAT 'A'		160.00
			CAT 'B'		130.00
			CAT 'C'		75.00
	v.		***Footwear Repairers (Cobblers)***		
			CAT 'A'		100.00
			CAT 'B'		50.00
95		**1422091**	**Foreign Trade Goods (Dealers)**	Per Annum	
	A.	1422091	**Exporters of General Goods**		
			CAT A - Timber		13,000.00
			CAT B - Cash Crops		9,000.00
			CAT C - Food Crops		7,200.00
			CAT D - African Clothing/Ornaments		5,000.00
			CAT E - Cosmetic Products		2,100.00
			CAT F - Footwear		1,400.00
			CAT G - Others		1,000.00
			CAT H - Combination of C, D, E & F		2,600.00
	B.	1422091	**Importers of General Goods**		
			CAT A - Food Crops		12,000.00
			CAT B - Clothing		9,700.00
			CAT C - African Clothing/Ornaments		7,500.00
			CAT D - Cosmetic Products		5,200.00
			CAT E - Footwear		3,000.00
			CAT F - Combination of A to E		1,500.00
96		**1422121**	**Freight Forwarding Operators**	Per Annum	
			CAT A - Large Scale		50,000.00
			CAT B - Medium Scale		32,000.00
			CAT C - Small Scale		19,500.00
			CAT D - Very Small Scale		5,000.00
			CAT E - Others		2,500.00

Main Item	*Sub Item*	*CoA Code*	*Description of Item*	*Frequency/ Measure*	*2023 Licences*
	B.	1422123	**Funeral – Undertaker's Licence**		750.00
	C.	1422123	**Hearse Service Providers**		
			CAT A - Large Scale (Above 5 Vehicles)		600.00
			CAT B - Medium Scale (3-5 Vehicles)		300.00
			CAT C - Small Scale (1-2 Vehicles)		150.00
97		**1422217**	**Furniture Showroom**		
			CAT A - Large Scale (Including Manufacturing)		4,500.00
			CAT B - Medium Scale (Including Manufacturing)		3,500.00
			CAT C - Medium Scale (Showroom Only)		2,100.00
			CAT D - Small Scale (Showroom Only)		1,200.00
			CAT E - Small Scale (Showroom Only)		800.00
98		**1422160**	**Game Viewing/Commercial TV Viewing Centres**	Per Annum	
			CAT A - Large Scale		750.00
			CAT B - Medium Scale		520.00
			CAT C - Small Scale		300.00
99		**1422290**	**Gas Cylinder/Stoves & Accessory Dealers**		
			CAT A - Large Scale		220.00
			CAT B - Medium Scale		150.00
			CAT C - Small Scale		75.00
100		**1422218**	**General Goods - Sales (e.g. Generator, Water Pump, Chainsaw, etc.)**	Per Annum	
			CAT A - Large Scale		3,500.00
			CAT B - Medium Scale		2,100.00
			CAT C - Small Scale		1,000.00
			CAT D - Individuals		750.00
101		**1422219**	**Gift Shops**	Per Annum	
			CAT A - Large Scale		400.00
			CAT B - Medium Scale		280.00
			CAT C - Small Scale		100.00
102		**1422220**	**Glass Sellers (Tinted/Plain)**	Per Annum	
			CAT A - Large Scale		1,300.00
			CAT B - Medium Scale		1,000.00
			CAT C - Small Scale		600.00
103		**1422143**	**Gold/Diamond Dealers**	Per Annum	
			CAT A - Refinery		6,000.00
			CAT B - Merchants		3,500.00
			CAT C - Agents		2,625.00
			CAT D - Goldsmith		1,400.00
			CAT E - Silversmith		220.00

Main Item	*Sub Item*	*CoA Code*	*Description of Item*	*Frequency/ Measure*	*2023 Licences*
104		**1422221**	**Graphic Design Companies**	Per Annum	
			CAT A - Large Scale		3,000.00
			CAT B - Medium Scale		2,100.00
			CAT C - Small Scale		1,100.00
			CAT D - Individuals		450.00
105		**1422291**	**Grain Distributors**	Per Annum	
			CAT A - Wholesale		750.00
			CAT B - Retail		600.00
			CAT C - Others		370.00
106		**1422222**	**Hair & Beauty Service Providers**	Per Annum	
			CAT A - Beauty Parlour and School		2,600.00
			CAT B - Beauty Parlour		1,575.00
			CAT C - Salon with Pedicure, Manicure, Braiding/Weaving		300.00
			CAT D - Nails		100.00
			CAT E - Make-Up		100.00
			CAT F - Braiding and Weaving Only		100.00
			CAT G - Braiding Only		100.00
			CAT H - washing or Weaving Only		100.00
			CAT I - Pedicure & Manicure Only		150.00
			CAT J - others (eg. Tattoo, piercing, etc)		150.00
107		**1422026**	**Health Facilities – Private**	Per Annum	
	i.		***Dental Clinics***		550.00
	ii.		***Eye Clinics***		
			CAT A - Ophthalmologist Clinics		550.00
			CAT B - Opticians/Optometrist		300.00
	iii.		***General Clinics***		
			CAT A - Specialty Clinics		3,000.00
			CAT B - Primary Health Care		2,500.00
			CAT C - Primary Health Care (Medium)		1,500.00
			CAT D - Primary Health Care(Others)		1,500.00
			General Hospitals		
			CAT A - Primary Health Care (Large)		2,700.00
			CAT B - Primary Health Care (Small)		1,900.00
	vi.		***Maternity Homes***		
			CAT A - Expanded Services (Sexual, Reproductive Health Service, etc)		3,000.00
			CAT B - General Services (Large)		2,500.00
			CAT C - General Services (Medium)		1,500.00
			CAT D - General Services (Small)		300.00
			CAT E - General Services (Others)		160.00
	vii.		***Medical Diagnostic Services***		
			CAT A - Secondary/Tertiary		1,500.00
			CAT B - Basic/Primary		450.00

Main Item	*Sub Item*	*CoA Code*	*Description of Item*	*Frequency/ Measure*	*2023 Licences*
	viii.		***Licenced Herbal Medicine Units***		
			CAT A - Foreign Clinics and Shops		3,500.00
			CAT B - Foreign Clinics or Shops		2,100.00
			CAT C - Food Supplements		1,400.00
			CAT D - Clinic and Medicine Producers (Local)		1,000.00
			CAT E - Clinic Only (Local)		500.00
			CAT F - Medicine Producers Only (Local)		1,200.00
			CAT G - Herbal Shops (Local)		300.00
			CAT H - Shop on Wheel (Mobile)		100.00
108		**1422207**	**Hire Purchase Trading Enterprises**		
			CAT A - Large Scale		750.00
			CAT B - Medium Scale		550.00
			CAT C - Small Scale		300.00
109		**1422223**	**Ice Cream/Yoghurt Dealers**	Per Annum	
			CAT A - Manufacturers (Large Scale)		10,100.00
			CAT B - Manufacturers (Medium Scale - Local Producers)		6,000.00
			CAT C - Manufacturers (Small Scale - Local Producers)		2,800.00
			CAT D - Wholesale/Depot		1,900.00
			CAT E - Wholesale		1,000.00
			CAT F - Retail		300.00
			CAT G - Others		150.00
110		**1422224**	**Interior/Event Decorators**	Per Annum	
			CAT A - Companies (Large)		1,000.00
			CAT B - Companies (Medium)		600.00
			CAT C - Individuals		280.00
111		**1422225**	**Jewelry Shops**	Per Annum	
			CAT.A - Retail (Large)		2,100.00
			CAT B - Retail (Medium)		750.00
			CAT C - Retail (Small)		250.00
			CAT D - Tabletop		100.00
			CAT E - Others (eg. Necklace, Earrings, etc)		80.00
112		**1422226**	**Jewelry Repairers (Watches/ Bracelets, etc.)**	Per Annum	
			CAT 'A'		210.00
			CAT 'B'		100.00

Main Item	*Sub Item*	*CoA Code*	*Description of Item*	*Frequency/ Measure*	*2023 Licences*
113		**1422124**	**Job Placement Agencies**	Per Annum	
			CAT 'A'		2,600.00
			CAT 'B'		1,000.00
			CAT 'C'		400.00
			CAT 'D'		300.00
114		**1422227**	**Key Technicians/Cutters**	Per Annum	
			CAT 'A'		210.00
			CAT 'B'		90.00
115		**1422125**	**Landscapers/Horticulturalists**	Per Annum	
			CAT A - Large Scale		280.00
			CAT B - Medium Scale		190.00
			CAT C - Small Scale		130.00
116		**1422054**	**Laundry Services**	Per Annum	
			CAT A - Large Scale		1,200.00
			CAT B - Medium Scale		600.00
			CAT C - Small Scale		165.00
			CAT D - Others		140.00
117		**1422286**	**Leather Works Dealers (Other Non-footwear Products)**	Per Annum	
			CAT A - Producers (Donkey Skin)		9,450.00
			CAT B - Producers (Industrial)		1,300.00
			CAT C - Producers (Handmade Medium)		400.00
			CAT D - Sales/Others		150.00
118		**1423053**	**Licenced Arms & Ammunition Dealers**	Per Annum	
			CAT 'A'		13,000.00
			CAT 'B'		6,000.00
119		**1422228**	**Livestock Farms**	Per Annum	
			CAT A - Very Large-sized		2,100.00
			CAT B - Large-sized		1,400.00
			CAT C - Medium-sized		1,000.00
			CAT D - Small-sized		600.00
			CAT E - Very Small-sized		210.00
120		**1422016**	**Lottery Business Operators**	Per Annum	
			CAT A - National Lotto Authority		22,000.00
			CAT B - National Marketing Companies/ Agents		4,000.00
			CAT C - Private Operators		2,400.00
			CAT D - Lotto Receiver		900.00
			CAT E - Others		300.00

Main Item	*Sub Item*	*CoA Code*	*Description of Item*	*Frequency/ Measure*	*2023 Licences*
121		**1422019**	**Lumber Business (Including Sawmill)**		
			CAT 'A'		12,750.00
			CAT 'B'		6,300.00
			CAT 'C'		4,100.00
			CAT 'D'		2,100.00
122		**1422292**	**Machine Shops (Workshop for Making or Repairing Machines)**		
			CAT A - Large Scale		600.00
			CAT B - Medium Scale		370.00
			CAT C - Small Scale		220.00
123		**1422293**	**Machine Sharpening Operators**		
			CAT A - Stationed with Shops		75.00
			CAT B - Mobile		60.00
124		**1422021**	**Manufacturing/Processing Companies**	Per Annum	
			CAT A - International (Large Scale)		60,000.00
			CAT B - International (Medium Scale)		45,000.00
			CAT C - International (Small Scale)		37,500.00
			CAT D - National (Large Scale)		19,500.00
			CAT E - National (Medium Scale)		15,000.00
			CAT F - National (Small Scale)		13,000.00
			CAT G - Local (Large Scale)		2,500.00
			CAT H - Local (Medium Scale)		1,500.00
			CAT I - Local (Small Scale)		1,000.00
			CAT I - Others		300.00
125		**1422126**	**Markets & Other Facilities' Management Companies**	Per Annum	
			CAT A - Large Scale		21,000.00
			CAT B - Medium Scale		12,000.00
			CAT C - Small Scale		2,400.00
126		**1422050**	**Mattress/Foam Products Dealers**	Per Annum	
			CAT A - Manufacturers		5,500.00
			CAT B - Wholesalers		4,400.00
			CAT C - Retailers (Medium Scale)		330.00
			CAT D - Retailers (Small Scale)		220.00
127		**1422050**	**Mattress Makers/Repairers**		50.00

Main Item	*Sub Item*	*CoA Code*	*Description of Item*	*Frequency/ Measure*	*2023 Licences*
128		**1422229**	**Media Houses**	Per Annum	
	A.	1422229	**Electronic Media (Radio) Operators**		
			CAT A - National & Inter-Regional		3,800.00
			CAT B - Regional		3,200.00
			CAT C - District		1,900.00
			CAT D - Community		300.00
			CAT E - Recording Studios (Large)		250.00
			CAT F - Recording Studios (Medium)		200.00
			CAT G - Recording Studios (Small)		150.00
			CAT H - Information Centres (Urban)		150.00
			CAT I - Information Centres (Rural)		100.00
			CAT J - Stand Alone Radio/TV Satellite		3,500.00
	B.	1422229	**Electronic Media (Television) Operators**		
			CAT A - Very Large Scale		6,400.00
			CAT B - Large Scale		5,700.00
			CAT C - Medium Scale		4,500.00
			CAT D - Small Scale		2,200.00
	C.	1422229	**Printing Houses**		
			CAT A - Very Large Scale		5,000.00
			CAT B - Large Scale		4,500.00
			CAT C - Medium Scale		2,500.00
			CAT D - Small Scale		1,400.00
			CAT E - Very Small Scale		1,000.00
			CAT F - Binders (Large Scale)		800.00
			CAT G - Binders (Small Scale)		700.00
			CAT H - General Printing		300.00
			CAT I - Cutting and Binding		500.00
			CAT J - Others (Large)		400.00
			CAT K - Others (Small)		200.00
			CAT L - Newspaper/Periodicals Vendors		150.00
			CAT M - Others		100.00
129		**1422230**	**Medical Supply Companies**	Per Annum	
			CAT 'A'		2,200.00
			CAT 'B'		1,200.00
			CAT 'C'		600.00
130		**1422285**	**Metal Dealers**		
	A.	1422285	**Metal Fabricators**	Per Annum	
			CAT A - Filling Station Sheds/Trailers/ Underground Tanks Moulding		33,000.00
			CAT B - Agro Processing Machines Surface Tanks		2,200.00
			CAT C - Domestic Milling Machines		1,100.00
			CAT D - Canopies and Scaffolding		550.00
			CAT E - Pot, Coal Pots and Sheet Moulders		418.00
			CAT F - Chairs and Beds, etc.		209.00

Main Item	*Sub Item*	*CoA Code*	*Description of Item*	*Frequency/ Measure*	*2023 Licences*
	B.	1422285	**Fabrication Materials Dealers**		
			CAT A - Large Scale		3,750.00
			CAT B - Medium Scale		2,500.00
			CAT C - Small Scale		1,500.00
131		**1422051**	**Milling Businesses (For Food)**	Per Annum	
			CAT A - Above 3 Machines		210.00
			CAT B - 2-3 Machines		130.00
			CAT C - 1 Machine Only		60.00
132		**1422231**	**Mineral Water Producers**	Per Annum	
			CAT A - Bottled, Sachet & Filtered Water		2,800.00
			CAT B - Bottled & Sachet Water		2,100.00
			CAT C - Sachet Water		1,000.00
			CAT D - Accessory Shop (Medium)		300.00
			CAT E - Accessory Shop (Small)		190.00
133		**1422232**	**Mineral Water Distribution/Sales**	Per Annum	
			CAT A - Depot		1,000.00
			CAT B - Wholesale		600.00
			CAT C - Retail (Large)		350.00
			CAT D - Retail (Medium)		130.00
			CAT E - Retail (Small)		50.00
134		**1422233**	**Mineral Marketing Companies**	Per Annum	
			CAT 'A'		14,000.00
			CAT 'B'		5,000.00
			CAT 'C'		2,500.00
			CAT 'D'		1,500.00
135		**1422079**	**Mining/Oil/Quarry Administrative Offices**	Per Annum	
			CAT 'A'		4,500.00
			CAT 'B'		3,000.00
			CAT 'C'		1,500.00
136		**1422235**	**Mobile Phone & Accessories Sales/ Assembling/Repairs**	Per Annum	
			CAT A - Import/Assembling Wholesale/ Retail/Repairs		2,800.00
			CAT B - Import/Wholesale/Retail/Repairs		2,000.00
			CAT C - Wholesale		1,500.00
			CAT D - Retail Only (Large)		500.00
			CAT E - Retail Only (Small)		350.00
			CAT F - Wholesale (Accessories)		350.00
			CAT G - Retail Only (Accessories)		350.00
			CAT H - Retail & Repairs (Large)		600.00
			CAT I - Retail/Repairs(Small)		500.00

Main Item	*Sub Item*	*CoA Code*	*Description of Item*	*Frequency/ Measure*	*2023 Licences*
			CAT J - Repairs Only (Large)		300.00
			CAT K - Repairs Only (Small)		100.00
			CAT L - Others (General) - Large		250.00
			CAT M -Others(General) - Medium		200.00
			CAT N - Others (General) - Small		150.00
			CAT O - Sale of Mobile Phones and Computers		500.00
137		**1422236**	**Mobile Phone Cards Sales**	Per Annum	
			CAT A - Distribution/Retail		600.00
			CAT B - Distribution Only		500.00
			CAT C - Retail		100.00
138		**1422045**	**Mother Care Shops**	Per Annum	
			Wholesale		
			CAT A - Wholesale/Retail		2,200.00
			CAT B - Wholesale Only		1,500.00
			Retail		
			CAT A - Large Scale		750.00
			CAT B - Medium Scale		450.00
			CAT C - Small Scale		150.00
139		**1422237**	**Musical Equipment**	Per Annum	
	A.	1422237	**Musical Instrument Sales**		
			CAT A - Wholesale/Retail		150.00
			CAT B - Retail (Medium)		130.00
			CAT C - Retail (Small)		120.00
	B.	1422237	**Musical Speaker Manufacturers & Sales**		150.00
140		**1422127**	**Non-Governmental Institutions (Renewal)**	Per Annum	
			CAT A - International NGOs/CSOs/FBOs		250.00
			CAT B - Local NGOs/CSOs/FBOs		180.00
			CAT C - Community NGOs/CSOs/FBOs		60.00
141		**1422135**	**Online Trading/Service Providers**	Per Annum	
			CAT A - Multi Services		1,500.00
			CAT B - Dual Services		1,000.00
			CAT C - Single Service		700.00
142		**1422284**	**Optical Services**	Per Annum	
			CAT A - Large Scale		1,100.00
			CAT B - Medium Scale		550.00
			CAT C - Small Scale		350.00

Main Item	*Sub Item*	*CoA Code*	*Description of Item*	*Frequency/ Measure*	*2023 Licences*
143		**1422239**	**Palm/Kernel Oil Extraction Companies**	Per Annum	
			CAT A - Large Scale		28,000.00
			CAT B - Medium Scale		14,000.00
			CAT C - Small Scale		2,000.00
			CAT D - Individuals		400.00
144		**1422136**	**Paper Product Companies**	Per Annum	
			CAT 'A'		1,000.00
			CAT 'B'		500.00
			CAT 'C'		300.00
145		**1422241**	**Pharmaceutical Companies**	Per Annum	
	A	1422241	**Pharmacies**		
			CAT A - Manufacture Wholesale		5,500.00
			CAT B - Wholesale		650.00
			CAT C - Wholesale & Retail		600.00
			CAT D - Pharmacy/Chemist Shop (Large)		350.00
			CAT E - Pharmacy/Chemist (Medium)		209.00
			CAT F - Licenced Chemical Shop		132.00
			CAT G - Compounding Pharmacy		3,700.00
			CAT H - Pharmaceutical Raw Material Suppliers		3,700.00
	B	1422241	**Over the Counter Medicine Sellers (OTCMs) (Licenced Chemical Shops)**		
			CAT A		150.00
			CAT B		100.00
146		**1422047**	**Photographers/Video Operators**	Per Annum	
			CAT A - Photo/Video Company with Labs		1,200.00
			CAT B - Photo/Video Company without Labs		600.00
			CAT C - Photographic Laboratory		450.00
			CAT D - Photo Shops/Studio		250.00
			CAT E - Individual Video and Photography Operators		130.00
147		**1422021**	**Plastic/Bottle Dealers - Used**	Per Annum	
			CAT 'A'		1,000.00
			CAT 'B'		520.00
			CAT 'C'		210.00
148		**1422021**	**Plastic Processing and Manufacturing Companies**	Per Annum	
			CAT A - Bulk Product Lines (e.g. Tanks, Pipelines)		8,000.00
			CAT B - Light Product Lines (e.g. Plastic Chairs)		2,200.00
			CAT C - Others (Household Wares)		1,700.00
			CAT D - Polyethylene		550.00

Main Item	*Sub Item*	*CoA Code*	*Description of Item*	*Frequency/ Measure*	*2023 Licences*
149		**1422243**	**Plastic Product Sales (Including Water Tanks)**	Per Annum	
			CAT A - Wholesale (Large)		400.00
			CAT B - Wholesale (Small)		250.00
			CAT C - Retail (Large)		150.00
			CAT D - Retail (Medium)		100.00
			CAT E - Retail (Small)		80.00
			CAT F - Polyethylene Sellers		50.00
150		**1422246**	**Poultry Farms**	Per Annum	
			CAT A - Above 2000 Birds		500.00
			CAT B - Up to 2000 Birds		300.00
			CAT C - Up to 1000 Birds		200.00
			CAT D - Up to 500 Birds		100.00
151		**1422137**	**Private Meat Van**	Per Annum	110.00
152		**1422138**	**Private Recreational Parks**	Per Annum	
			CAT A - Large Scale		1,400.00
			CAT B - Medium Scale		1,200.00
			CAT C - Small Scale		900.00
153		**1422028**	**Private Security**	Per Annum	
			CAT 'A'		6,000.00
			CAT 'B'		4,000.00
			CAT 'C'		2,600.00
154		**1422025**	**Professional Firms/Individuals**	Per Annum	
	i.		***(Architectural, Auditing, Accounting, Engineering, Legal Firms etc.)***		
			CAT A - International		4,000.00
			CAT B - National		3,500.00
			CAT C - Local (Small)		1,400.00
			CAT D - Local (Very Small)		1,000.00
			CAT E - Partnership (Large)		800.00
			CAT F - Partnership (Small)		600.00
			CAT F - Solo (Small)		500.00
			CAT G - Others		400.00
	ii.		**Draughtsmanship Business**		
			CAT 'A'		500.00
			CAT 'B'		280.00
155		**1422138**	**Publishing Houses**	Per Annum	
			CAT A - Publishing Cum Wholesale		2,700.00
			CAT B - Publishing and Retail Outlets		1,900.00
			CAT C - Publishing Only		1,400.00

Main Item	*Sub Item*	*CoA Code*	*Description of Item*	*Frequency/ Measure*	*2023 Licences*
156		**1422248**	**Real Estate Operators**	Per Annum	
	i.		***Agents***		
			CAT A - Large Scale		2,500.00
			CAT B - Medium Scale		700.00
			CAT C - Small Scale		300.00
	ii.		***Developers***		
			CAT A - Very Large Scale		20,000.00
			CAT B - Large Scale		16,500.00
			CAT C - Medium Scale		13,500.00
			CAT D - Very Small Scale		5,800.00
			CAT E - Small Scale		3,900.00
			CAT F - Others		3,000.00
	iii.		***Property Managers***		
			CAT A - Large Scale (International)		7,000.00
			CAT B - Medium Scale (National)		5,000.00
			CAT C - Small Scale (Local)		2,800.00
157		**1422249**	**Recycling Plants/Companies**	Per Annum	
			CAT 'A'		4,000.00
			CAT 'B'		3,500.00
			CAT 'C'		2,800.00
			CAT 'D'		2,000.00
158		**1422052**	**Refrigerator/Air Condition Mechanics**	Per Annum	
			CAT A - Large Scale		600.00
			CAT B - Medium Scale		500.00
			CAT C - Small Scale		300.00
			CAT D - Very Small Scale		150.00
159		**1422250**	**Rubber Stamp Makers**	Per Annum	60.00
160		**1422294**	**Rubber Cutting Machine Operators**	Per Annum	
			CAT 'A'		110.00
			CAT 'B'		75.00
161		**1422251**	**Safety Goods/Accessories**	Per Annum	
			CAT A		1,500.00
			CAT B		1,000.00
			CAT C		500.00
	A.	1422251	**Protective Wears (e.g. PPEs)**		
			CAT A - Health & Workplace (Large)		1,900.00
			CAT B - Health & Workplace (Medium)		1,300.00
			CAT C - Health Items Only		1,000.00
			CAT D - Workplace Items Only		500.00
			CAT E - Producers Only		210.00

Main Item	*Sub Item*	*CoA Code*	*Description of Item*	*Frequency/ Measure*	*2023 Licences*
	B.	1422251	**Fire Extinguisher Dealers**		
			CAT 'A'		500.00
			CAT 'B'		280.00
162		**1422169**	**Sanitary Facilities - Private**	Per Month	
	A.	1422169	**Bathhouse Operators**		
			CAT A - Above 12 Showers (Including Toilet Facility)		370.00
			CAT B - 9 -12 Showers (Including Toilet Facility)		300.00
			CAT C - Up to 8 Showers (Including Toilet Facility)		250.00
			CAT D - 13 Showers and Above		250.00
			CAT E - 9-12 Showers		210.00
			CAT F - 8 Showers and Below		140.00
	B.	1422169	**Toilet Operators (Private)**		
			CAT A - Above 24 Seater		600.00
			CAT B - Up to 24 Seater		500.00
			CAT C - 9-16 Seater		210.00
			CAT D - Up to 8 Seater		140.00
	C.	1422169	**Urinal Operators (Private)**		
			CAT A - Large Scale		210.00
			CAT B - Medium Scale		130.00
			CAT C - Small Scale		90.00
163		**1422210**	**Satellite TV/Dish Installation Dealers**		
			CAT 'A'		1,000.00
			CAT 'B'		600.00
			CAT 'C'		320.00
164		**1422141**	**Scrap Metal Dealers**	Per Annum	
			CAT A - Large Scale (Export)		3,000.00
			CAT B - Medium Scale (Depot)		2,250.00
			CAT C - Small Scale (Collection Points)		750.00
			CAT D - Very Small Scale (Collection Points)		400.00
			CAT E - Individual Collectors		190.00
165		**1422206**	**Security Fencing Companies**	Per Annum	
			CAT A - Large Scale		750.00
			CAT B - Medium Scale		600.00
			CAT C - Small Scale		370.00
166		**1422015**	**Service/Filling Stations**	Per Annum	
			CAT A - Multi Purpose - Large (eg. Fuel, Shopping Centre, Vulcanizing, Washing Bay,etc.)		10,000.00

Main Item	*Sub Item*	*CoA Code*	*Description of Item*	*Frequency/ Measure*	*2023 Licences*
			CAT B- Multi Purpose - Medium (eg. Fuel, Shopping Centre, Vulcanizing, Washing Bay)		7,5 B00.00
			CAT C - Fuel and Shopping Centres		6,000.00
			CAT D - Fuel, and Washing Bay		5,800.00
			CAT E - Fuel Only		5,000.00
			CAT F - Surface Tank Points		750.00
			CAT G - Sale of Lubricants		210.00
			CAT H - Kerosene		400.00
			CAT I - LPG Retail Points (Large)		2,800.00
			CAT J - LPG Retail Points (Medium)		1,300.00
			CAT K - LPG Retail Points Only (Small)		1,000.00
167		**1422254**	**Signage Makers**	Per Annum	
			CAT A - Digital		1,000.00
			CAT B - Non-digital		900.00
168		**1422254**	**Signage Writers**	Per Annum	
			CAT A - Electronic		900.00
			CAT B - Manual		500.00
169		**1422256**	**Software Development/Software Support Companies**	Per Annum	
			CAT A - International Companies		16,000.00
			CAT B - National Large		10,000.00
			CAT C - National Medium		6,700.00
			CAT D - National Small		2,600.00
			CAT E - Individual Developers		1,000.00
170		**1422260**	**Straw Basket Weavers and Sales**	Per Annum	90.00
171		**1422128**	**Telecommunication Companies**	Per Annum	
	A.	1422128	**Internet (Data) Services Providers**		
			CAT 'A'		6,000.00
			CAT 'B'		3,000.00
			CAT 'C'		1,300.00
	B.	1422128	**Phone and Internet Services Providers**		
			CAT A - Head Office		28,000.00
			CAT B - Regional/Municipal/District Offices		26,000.00
			CAT C - Service Centres (Retail Shops)		19,500.00
			CAT D - Outsourced Service Centres (Retail Shops)		13,000.00
			CAT E - Warehouses		15,750.00
	C.	1422128	**Tower Infrastructure & Other Service Providers**		13,000.00

Main Item	*Sub Item*	*CoA Code*	*Description of Item*	*Frequency/ Measure*	*2023 Licences*
172		**1422128**	**Terrazzo Making**	Per Annum	
			CAT A - Two Machines and Above		750.00
			CAT B - One Machine		400.00
173		**1422019**	**Timber Products Retail Outlets**		
			CAT A - Large Scale		1,300.00
			CAT B - Medium scale		750.00
			CAT C - Small Scale		500.00
174		**1422283**	**Tourism Licenced Facilities**	Per Annum	
	A.	1422283	**Accommodation Facilities**		
	i.		***Hotels/Beach Resorts/Motels/Apartments***		
			CAT A - Five Star		14,000.00
			CAT B - Four Star		13,000.00
			CAT C - Three Star		3,500.00
			CAT D - Two Star		1,000.00
			CAT E - Two Star (Association Member)		900.00
			CAT F - One Star		900.00
			CAT G - One Star (Association Member)		500.00
	ii.		***Guesthouses (4-9 Rooms)***		750.00
	iii.		***Budget Hotels***		500.00
	iv.		***Hostels (Private)***		
			CAT A - Above 50 Beds		2,100.00
			CAT B - 21-50 Beds		1,400.00
			CAT C - 11-20 Beds		1,300.00
			CAT D - Up to 10 Beds		950.00
	C.	1422283	**Body Building Gyms**		
			CAT A - Large Scale (Club Setting)		600.00
			CAT B - Medium Scale		400.00
			CAT C - Small Scale		210.00
	D.	1422283	**Food & Beverage (Eating/Catering Houses)**		
	i.		**Formal Catering Services**		
			Restaurants		
			CAT A - Grade 1		2,800.00
			CAT B - Grade 2		1,200.00
			CAT C - Grade 3		1,000.00
			CAT D - Grade 4		700.00
			Fast Food		
			CAT A - Grade 1		2,700.00
			CAT B - Grade 2		1,600.00
			CAT C - Grade 3		150.00
			Coffee Shop		
			CAT A - Grade 1		900.00
			CAT B - Grade 2		650.00
			CAT C - Grade 3		300.00

Main Item	*Sub Item*	*CoA Code*	*Description of Item*	*Frequency/ Measure*	*2023 Licences*
			Salad Bars		
			CAT A - Grade 1		600.00
			CAT B - Grade 2		370.00
			CAT C - Grade 3		210.00
	ii.		***Informal Catering Services***		
	-		***Traditional Catering Establishments (Chop Bars)***		
			CAT A - Grade 1		600.00
			CAT B - Grade 2		350.00
			CAT C - Grade 3		200.00
	-		***Drinking Bars***		
			CAT A - Grade 1		1,000.00
			CAT B - Grade 2		500.00
			CAT C - Grade 3		250.00
			CAT D - Grade 4		150.00
	-		**Snack Bars**		100.00
			CAT A - Grade 1		460.00
			CAT B - Grade 2		200.00
	-		***Outdoor Catering Establishments***		
			CAT A - Grade 1		375.00
			CAT B - Grade 2		130.00
			CAT C - Grade 3		100.00
	-		***Local Fast Food Vendors***		
			CAT A - Grade 1		200.00
			CAT B - Grade 2		100.00
			Food Processing (Eg. Fruit Juice, Crop Chips, Etc)		
			CAT A - Grade 1		2,500.00
			CAT B - Grade 2		2,000.00
			CAT C - Grade 3		1,500.00
			CAT D - Grade 4		1,000.00
			CAT F - Grade 5		700.00
			CAT F - Grade 6		400.00
	E.	1422283	**Multi-Purpose Facilities**		
	i.		***Conference Centre***		
			CAT A - Grade 1		750.00
			CAT B - Grade 2		370.00
	ii.		***Event Centre***		
			CAT A - Grade 1		2,100.00
			CAT B - Grade 2		1,500.00
			CAT C - Club Houses		1,900.00
			CAT D - Club Houses		750.00
	iii.		***Convention/Exhibition Centre***		
			CAT A - Grade 1		750.00
			CAT B - Grade 2		320.00
	iv.		***Banquet Facilities***		
			CAT A - Grade 1		750.00
			CAT B - Grade 2		350.00

Main Item	*Sub Item*	*CoA Code*	*Description of Item*	*Frequency/ Measure*	*2023 Licences*
F.		1422283	**Nightclubs and Theatres**		
	i.		***Nightclub***		
			CAT A - Grade 1		2,400.00
			CAT B - Grade 2		1,000.00
	ii.		***Pub***		
			CAT A - Grade 1		1,300.00
			CAT B - Grade 2		550.00
	iii.		***Movie House***		
			CAT A - Grade 1		1,900.00
			CAT B - Grade 2		1,000.00
			CAT C - Grade 3		600.00
	iv.		Theatre		
			CAT A - Grade 1		7,500.00
			CAT B - Grade 2		3,700.00
	v.		***Spa***		
			CAT A - Spa with more than 3 add-on Services		2,500.00
			CAT B - Spa with 2 -3 add-on Services		2,100.00
			CAT C - Spa Only		650.00
	H.	1422283	**Travel Trade Enterprises**		
	i.		***Travel and Tour Operators***		
			CAT A - With I.A.T.A. Licence		750.00
			CAT B - Without I.A.T.A. Licence		680.00
			CAT C - Tour Operators		500.00
	ii.		***Car Hiring/Rental Services***		
			CAT A - Large Scale		1,300.00
			CAT B - Medium Scale		900.00
			CAT C - Small Scale		450.00
175		**1422129**	**Transport Companies**	Per Annum	
	i.		***Road Operators***		
			CAT A - With own Terminal		10,000.00
			CAT B - Operating from Publicly Owned Terminal		9,000.00
			CAT C - Others		5,000.00
			Cargo Transport		3,000.00
	ii.		***Bullion Service Companies***		
			CAT A - 10 & Above Vans		6,500.00
			CAT B - 5 to 9 Vans		5,200.00
			CAT C - Below 5 Vans		4,500.00
176		**1422130**	**Transport Charges - Commercial**	Per Annum	
	A.	1422130	**Transport Unions (Lorry Park Operations)**		
			CAT 'A'		2,800.00
			CAT 'B'		1,900.00
			CAT 'C'		1,300.00
			CAT 'D'		750.00

Main Item	*Sub Item*	*CoA Code*	*Description of Item*	*Frequency/ Measure*	*2023 Licences*
	B.	1422130	**Route Operating Permit**		
			,Type A Permit (Transport Entities)		370.00
			Additional Route		370.00
177		**1422132**	**Treatment/Storage Plants**	Per Annum	
	A.		**Gas Storage Plants**		90,000.00
	B.		**Waste Treatment Plants/Transfer Sites**		
			CAT A - Sewage		2,800.00
			CAT B - E-waste		2,800.00
			CAT C - Others		1,300.00
178		**1422021**	**Tyre Manufacturing**	Per Annum	
			CAT A - Manufacturers		2,800.00
			CAT B - Remoulding (OTR)		600.00
179		**1422021**	**Tyre/Battery Dealers**	Per Annum	
			CAT A -Wholesale (New)		2,500.00
			CAT B -Wholesale (Used)		1,000.00
			CAT C - Retail (New)		500.00
			CAT D - Retail (Used)		300.00
180		**1422052**	**TV & Radio Repairers**	Per Annum	130.00
181			**Upholstery Dealers**		
			CAT A - Production & Sales		750.00
			CAT B - Sales		600.00
			CAT C - Production		370.00
182		**1422042**	**Used Clothing/Shoes Sales ('Secondhand')**	Per Annum	
			CAT A - Importers/Wholesalers		3,700.00
			CAT B - Distributors		2,100.00
			CAT C - Retailers (Large Shops)		750.00
			CAT D - Retailers (Containers/Kiosks/ Tabletops) - Medium		450.00
			CAT E - Retailers (Containers/Kiosks/ Tabletops) - Small		280.00
			CAT F - Retailers (Containers/Kiosks/ Tabletops) - Very Small		150.00
			CAT G - Retailers (Tabletops)		100.00
183		**1422265**	**Utility Vendors**	Per Annum	
			CAT 'A'		500.00
			CAT 'B'		350.00
			CAT 'C'		140.00

Main Item	*Sub Item*	*CoA Code*	*Description of Item*	*Frequency/ Measure*	*2023 Licences*
184		**1422267**	**Veterinary Clinic/Hospital**	Per Annum	
			CAT A - Vet, Lab and Shop		1,300.00
			CAT B - Vet and Shop		750.00
			CAT C - Vet Only		500.00
			CAT D - Shop Only		450.00
185		**1402268**	**Warehouse (Private)**	Per Annum	
	A.	1402268	**Customs Bonded Warehouse/ Container Depot**		
			CAT 'A'		10,000.00
			CAT 'B'		8,700.00
			CAT 'C'		6,500.00
			CAT 'D'		4,700.00
	B.	1402268	**Un-bonded Warehouse**		
			CAT A - 100m x 70m		12,700.00
			CAT B - 80m x 50m		6,000.00
			CAT C - 60m x 30m		2,800.00
			CAT D - Others		600.00
186		**1422288**	**Waste Management Companies**	Per Annum	
	A.	1422288	**Dislodging Companies**		
			CAT 'A'		750.00
			CAT 'B'		500.00
	C.	1422288	**Refuse Collection Companies**		
			CAT 'A'		12,000.00
			CAT 'B'		5,200.00
			CAT 'C'		900.00
			CAT 'D'		500.00
			CAT 'E'		300.00
	D.	1422288	**Refuse Dump Container Depot Managers**		
			CAT 'A'		500.00
			CAT 'B'		400.00
			CAT 'C'		280.00
187		**1422139**	**Wood Fuel**	Per Annum	
			CAT A - Charcoal Producers		280.00
			CAT B - Firewood Sellers (Large)		280.00
			CAT C - Firewood Sellers (Medium)		130.00
			CAT D - Firewood Sellers (Small)		60.00
			CAT E - Charcoal Sellers		60.00
188		**1422245**	**Wood Sellers**	Per Annum	
	A.	1422245	**Bamboo Dealers**		
			CAT 'A'		210.00
			CAT 'B'		100.00
	B.	1422245	**Plywood Sellers**		
			CAT 'A'		1,000.00
			CAT 'B'		600.00
			CAT 'C'		500.00
			CAT 'D'		400.00
			CAT 'E'		350.00
			CAT 'F'		250.00
			CAT 'G'		150.00

PERMITS

Main Item	*Sub Item*	*CoA Code*	*Description of Item*	*Frequency/ Measure*	*Municipal*
			Development/Planning Permits	Per Project	
1		1412004	**Forms**		
	i.	1412004	Development Permit Application Form		150.00
	ii.	1412004	All Other Forms (e.g. Temporary Structures, Demolition, Renovation etc.)		70.00
2			**Building Processing Fee (Non-Refundable Deposit)**		
	i.	1412032	**Residentials**		630.00
			2-storey Residential Development		250.00
			3-storey Residential Development (below a gross floor area of 450m²)		300.00
			3-storey and Above Residential Development (Above gross floor area of 450m²)	400 + 30% of 400 per gross floor area of 450m²	
			Apartments	Per Unit	300.00
	ii.	1412032	**Commercial**		
	-		**Filling Station/Gas Station**		1,300.00
	-		**Shops**		
			Up to 2-storey Shops Development		300.00
			Shops Development (below a gross floor area of 450m²)		320.00
			Extension of Time		
			Shops Development (Above gross floor area of 450m²)		
	-		**Hotels**		
			1-storey Hotel Building		480.00
			2 -storey Hotel Building		550.00
			Storey Hotel Building		650.00
			Building (Above a gross floor area of 450m²)/ Extension Time		
	-		**Restaurants**		
			Single Storey Restaurant		400.00
			2-storey Restaurant		500.00
			3-storey Restaurant		600.00
			Extension of Time		
			Building with gross floor area above 450m²		
	-		**Multi-storey Parking Facility**		
			2-storey Parking facility		700.00
			3-storey Parking Facility		750.00
			Parking Facility (Above a gross floor area of 450m²)		
			Extension of Time		

Main Item	*Sub Item*	*CoA Code*	*Description of Item*	*Frequency/ Measure*	*Municipal*
	-		**Banking Hall**		
			1-storey Banking Hall		550.00
			2-storey Banking Hall		750.00
			3-storey Banking Hall		1,000.00
			Banking Hall with a gross floor area above 450m^2		
			Extension of Time		
	-		**Radio/TV Station Building**		
			1-storey Building		550.00
			2-storey Building		750.00
			3-storey Building		900.00
			Building with gross floor area above 450m^2		
			Extension of Time		
	-		**Telecommunication Mast**		6,500.00
	-		**Printing Houses**		
			1-storey Printing House		370.00
			2-storey Printing House		500.00
			3-storey Printing House		650.00
			Building with gross floor area above 450m^2		
			Extension of Time		
	-		**Funeral Home**		
			CAT A - 3-storey Funeral Home		700.00
			CAT B - 2-storey Funeral Home		500.00
			CAT C - Storey Funeral Home		350.00
			Extension of Time		
			Funeral Home Building with gross floor area above 450m^2		
			FEES		
1		**1423839**	**Business/Product Promotion**	One Week	500.00
			Business/Product Promotion (After One Week)	Per Day	150.00
2		**1423860**	**Crusade Outreach/Concert Programmes**	Per Day	65.00
3		**1423012**	**Conservancy (Sanitary Services)**		
	i.		***Franchised***		
			Public Toilet Operators	Per Month	Fee Based on Resolution of the Assembly
			WC & Other Technologies	Per Visit	3.00
			KVIP	Per Visit	2.00
			Public Bathhouse Operators	Per Month	Fee Based on Resolution of the Assembly
			Public Urinal Operators	Per Month	Fee Based on Resolution of the Assembly

Main Item	*Sub Item*	*CoA Code*	*Description of Item*	*Frequency/ Measure*	*Municipal*
	ii.		***Assembly Operated***		
			Public Toilet	Per Visit	1.50
			Public Bathhouse		
	-		No Shower	Per Visit	1.50
	-		With Shower	Per Visit	2.00
			Public Urinals	Per Visit	1.00
			Fumigation of Hospitality Facilities	Per Case	200.00
4		**1423861**	**Environmental Health Inspection and Certification Fee**		
	A.		**Application Forms**	Onetime	8.00
	B.		**Suitability (Health) Certification - Institutions**	Per Visit	
	i.		***Water/Drink/Food (Primary Producers)***		
			CAT A - Large Scale		600.00
			CAT B - Medium Scale		370.00
			CAT C - Small Scale		220.00
	ii.		***Water/Drink/Food (Dealers/Users)***		
			CAT A - Hotels/Guesthouses/Hostels		190.00
			CAT B - Restaurants/Private Schools		150.00
			CAT C - Chop and Drinking Bars		75.00
			Screening Service Providers Fee	Per Vendor	
			Event House		30.00
			Catering/Bars		30.00
			Night Clubs/Movie House		30.00
			Pub		30.00
	C.		**Health Certificate - Per Vendor**		75.00
5		**1423862**	**Export/Conveyance**		
	i.		***Animals***		
			Cow (Foreign Heardsmen)	Per Animal	16.00
			Cow (Local Heardsmen)	Per Animal	17.00
			Sheep, Goats, Pigs, Donkey, Dog etc.	Per Animal	9.00
			Birds	Per Bird	3.00
			Fish	Per Basket	5.00
			Bush Meat	Per Animal	5.00
	ii.		***Baobab***		
			Large Truck	Per Load	210.00
			Medium Truck	Per Load	150.00
	iii.		***Bamboo***	Per 100 Culms	21.00
	iv.		***Cane/Rattan***		
			CAT A	Per Bundle	14.00
			CAT B	Per Maxi Bag	9.00
			CAT C	Per Mini Bag	7.00
	v.		***Charcoal***	Per Bag	22.00

Main Item	*Sub Item*	*CoA Code*	*Description of Item*	*Frequency/ Measure*	*Municipal*
	vi.		***Cotton***	Per Load	
	-		Articulated Truck	Per Load	35.00
	-		Mummy Truck	Per Load	21.00
	-		Kia Truck	Per Load	10.00
	vii.		***Cola Nut***		
			CAT A	Per Maxi Bag	4.50
			CAT B	Per Mini Bag	3.00
	viii.		***Firewood***		
	-		Articulated Truck	Per Load	90.00
	-		Mummy Truck	Per load	50.00
	-		Kia Truck	Per Load	35.00
	-		Abossey Okai Macho Motor King/ Donkey Cart	Per Load	14.00
	ix.		***Fruits (Banana, Mango, Pawpaw, Pineapple, Pear, Oranges etc.)***	Per Crate/Bag/ Basket	6.00
	x		***Cereals (Millet, Sorghum, Maize, Beans, Guinea Corn etc.)***		
			Maxi Bag		7.50
			Mini Bag		3.50
	xi.		***Coconut***		
	-		Articulated Truck	Per Load	525.00
	-		Mummy Truck	Per Load	320.00
	-		Kia Truck	Per Load	220.00
	xii.		***Milled Foods (Corn Dough, Cassava Dough, Groundnut Paste, Gari etc.)***	Per Bag/ Per Container	9.00
	xiii.		***Smoked Meat/Fish***	Per Bag	120.00
			Small Bag		75.00
	xiv.		***Roots and Tubers***		
			Yam		
	-		Count	100 Pieces	15.00
	-		Articulated Truck	Per Load	230.00
	-		Mummy Truck	Per Load	75.00
	-		Kia Truck	Per Load	60.00
	-		Abossey Okai Macho	Per Load	40.00
	-		Motor King	Per Load	35.00
			Cocoyam, Cassava, Potato, etc.		
			CAT A	Per Maxi Bag	7.00
			CAT B	Per Mini Bag	7.00
	xv.		***Vegetable Dealers***	Per Bag/Crate/ Basket	4.50
	xvi.		***Palm Oil, Coconut Oil, Groundnut Oil*** (4.5 Litres)	Per Gallon	7.00
	xvii.		***Shea Nuts***	Per Maxi bag	210.00
				Per Mini Bag	160.00

Main Item	*Sub Item*	*CoA Code*	*Description of Item*	*Frequency/ Measure*	*Municipal*
	xviii.		***Shea Butter***	Per Tonne	38.00
	xix.		***Off-Loading/Landing Fee***		
			CAT A - Articulated Truck		350.00
			CAT B - Cargo Trucks & Buses		280.00
6		**1423243**	**Hawkers' Fee**	Per Day	5.00
7		**1423246**	**Information Van Hiring (Assembly's)**	Per Use	
			CAT A - Public Use		280.00
			CAT B - Private Use		750.00
8		**1423872**	**ICT Centre Operations (Assembly's)**		To be determined by Assembly
9		**1423246**	**Lorry Park Fee/Toll**		
	i.		***Commercial Vehicles***	Per Day	
			Taxi		6.00
			Mini Bus Up to 12-23 Seater		7.00
			Bus/Kia Up to 24-33 Seater		9.00
			Bus/Kia (33 Seater +)		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.		***Private Vehicles***		
			Saloon Cars		7.00
			Long Parking Full Day		13.00
			Mini Cargo Bus		35.00
			Medium Trucks		50.00
			Big Cargo Trucks		75.00
			Articulated Trucks		35.00
			Monthly Parking (for all Vehicles)		300.00
			Shop Owners Parking (Per Day)		1.00
10		**1423001**	**Market**	Per Day/Night	
	A		**Re-Allocation Fees for Assembly Store/Stall**		
	i.		***Market***		
			Registration of all Petty Goods		
			Traders		
			Hawkers		
	ii.		***Market Tolls***	Daily/Night Tolls	2.80
			General Goods		2.80
			CAT A - Container		2.80
			CAT B - Kiosk		2.80
			Tye and Dye in Kiosk		2.80

Main Item	*Sub Item*	*CoA Code*	*Description of Item*	*Frequency/ Measure*	*Municipal*
			Bulk Goods	Per Month	
			Mallam Atta Market		
			CAT A - Stores		50.00
			CAT B - Stores		40.00
			CAT C - Stores		30.00
			Corn Mill		10.00
			Charcoal (Per Load)		2.80
11		**1423011**	**Marriage Fees**		
			Ordinance (Cap 127) Registration Certificate	Per Registration	270.00
			Customary Marriage (Resident)	Per Registration	100.00
			Customary Marriage (Foreign)	Per Registration	500.00
			Divorce Certificate (Customary)	Per Document	500.00
			Certificate of Marriage	Per Document	75.00
			Certified True Copy	Per Document	190.00
			Authentication of Marriage Certificate (Request by 3rd Parties)	Per Document	220.00
			Filing of Notice/Caveat	Per Case	75.00
			Marriage Ceremony (Weekend)	Per Case	220.00
			Search Fee (for Marriage Registration)	Per Case	75.00
			Search Fee (Marriage Certificate)	Per Document	100.00
			Licencing of Churches for Marriage	Per Church	2,100.00
			Spinster/Bachelor Certificate	Per Document	350.00
12		**1422029**	**Mobile Sales Vans (Per Vehicle)**	Per Day	5.00
13		**1423015**	**On-Street Parking**		
			All Vehicle Types	Up to First 3 Hours	15.00
			All Vehicle Types	Additional Time (Per Hour)	10.00
			Company Parking	Per Day	21.00
			Shop Owners Parking	Per Week	35.00
14			**Other Fees**		
			Declaration of Household		280.00
15		**1423201**	**Sale of Contract Documents (All Categories)**	One Time Payment	
			CAT A - Above 550,000 (Approved by Regional Tender Review Committee)		1,000.00
			CAT B - Above 75,000 - 550,000 (Approved by Entity Tender Committee)		500.00
			CAT C - Up to 75,000 (Approved by Entity Head)		300.00

Main Item	*Sub Item*	*CoA Code*	*Description of Item*	*Frequency/ Measure*	*Municipal*
16		**1423737**	**Search Fee (General Information)**	Per Case	100.00
17		**1423854**	**Slaughterhouse**		
			CAT A - Large Animals		60.00
			CAT B - Small Animals		30.00
18		**1423854**	**Meat Van (Assembly - Door to Door Delivery)**		
			CAT A - Cow		5.00
			CAT B - Small Animals		3.00
19		**1423866**	**Special Registration Fee**		
	B	1423866	**Non-Governmental Institutions' Registration**	Onetime Payment	
			CAT A - International NGOs/CSOs		500.00
			CAT B - Local NGOs/CSOs		420.00
			CAT C - Community CSOs/CSOs		140.00
20		**1422051**	**Warehouse Charges (In The Market)**		
	i.		***Daily/Overnight Charges***	Per Head Load	3.00
	ii.		***Monthly Charges***		
			General Charges	Per Square Meters	3.00
			Handling Charges	Per Tonne	28.00
			Storage	Per Tonne	14.00
			Administrative Charges	Per Tonne	14.00
	iii.		***Liquid Oil (Drums - Per Head Load)***		
			One (1) Drum		14.00
			One (1) Jerri Can		7.00
			Others (Negotiable)		
21		**1423841**	**Warehouse Charges (Outside Market)**	Per Year	
			CAT A - Above 20 Sq. Metres		5,200.00
			CAT B - 16 to 20 Sq. Metres		3,700.00
			CAT C - 11 to 15 Sq. Metres		2,600.00
			CAT D - 6 to 10 Sq. Metres		1,300.00
			CAT E - Up to 5 Sq. Metres		600.00
22		**1423865**	**Waste Management**	Per Trip	
	A		**Dislodgement of Liquid Waste**		
			Dislodging		800.00
			Tipping Fee (Liquid Waste)		100.00
	B		**Solid Waste Collection**		
	i.		***Industrial/Commercial***		
			120 to 240 Litre (Special Containers)	Per Month	260.00
			1100 Litres	Per Month	600.00
			3200 Litres	Per Month	1,400.00

Main Item	*Sub Item*	*CoA Code*	*Description of Item*	*Frequency/ Measure*	*Municipal*
			7000 Litres	Per Month	2,100.00
			12000 Litres	Per Month	2,200.00
			23000 Litres	Per Month	5,200.00
			$23m^3$	Per Trip	420.00
			$15m^3$	Per Trip	350.00
			$12m^3$	Per Trip	280.00
			$10m^3$	Per Trip	220.00
				Per Trip	210.00
			Construction Waste	Per Trip	910.00
			Educational Institutions	Per Month	280.00
			Factory Service - On Call	Per Trip	1,400.00
			Factory Service - Regular Service	Per month	910.00
			Industrial Waste	Per Trip	1,400.00
			Hospitals/Clinics	Per month	750.00
			Skip Loader Service	Per Trip	2,100.00
	ii.		***Hiring of Refuse Containers Commercial Rate (Hotels, Restaurants, etc.)***	Per Trip	
			CAT A - $23m^3$ Container		900.00
			CAT B - $12m^3$ to $15m^3$ Container		450.00
			CAT C - 120 Litre to 240 Litre Bin		22.00
	iii.		***Solid Waste Dumping***		
			CAT A - Domestic Waste	Per Trip	42.00
			Skip Truck/Roll-on Truck	Per Trip	42.00
			Kia Truck	Per Trip	28.00
			Motor King	Per Trip	15.00
			CAT B - Commercial Waste	Per Tonne	140.00
			CAT C - Industrial Waste	Per Tonne	170.00
			CAT D - Port Waste	Per Tonne	140.00
			CAT E - Construction Waste	Per Tonne	1,200.00
			CAT F - Destruction of Goods	Per Tonne	4,200.00
	C		**Solid Waste Collection Services (Domestic)**	Per Month	
	i.		***Communal Collection Service***		
			CAT A - Pay-as-you-dump		4.00
	ii.		***Door to Door Collection Service***		
			CAT A - 1st Class Residential Area		130.00
			CAT B - 2nd Class Residential Area		75.00
			CAT C - 3rd Class Residential Area		28.00
	iii.		**Sewage Maintenance Fees**		
			CAT A - Public Toilets		15.00
			CAT B - Domestic Toilets		12.60
			CAT C - Institutional Toilets		12.60

Main Item	*Sub Item*	*CoA Code*	*Description of Item*	*Frequency/ Measure*	*Municipal*
23		**1423867**	**Road Block**	Per Day	
			CAT A - Collector Access (Main Road)		750.00
			CAT B - Collector Access (Street)		600.00
			CAT C - Local Access (Main Road)		448.00
			CAT D - Local Access (eg. Park)		500.00
			CAT E - Local Access (eg. Street)		200.00
24		**1423087**	**Towing Charges**	Per Case	
			Private Vehicles (e.g. Saloon/4x4/SUVs)		320.00
			Assembly (20%)		
			Service Provider(80%)		
			Light Heavy Vehicles (Kia Trucks and Buses)		600.00
			Assembly (20%)		
			Service Provider (80%)		
			Dump Trucks (Tipper Trucks)		600.00
			Assembly (20%)		
			Service Provider (80%)		
			Heavy Duty (e.g. Articulated Trucks)		900.00
			Assembly (20%)		
			Service Provider (80%)		
			Tricycle Motors		60.00
			Assembly (20%)		
			Service Provider (80%)		
25		**1423086**	**Vehicle Stickers/Commercial Driver's Licence**	Per Annum	
	i.		***General***		
			Taxi Sticker		20.00
			Trotro A - Sticker (Sprinter)		30.00
			Trotro B - Sticker (Urvan)		25.00
			Pick Up A - Sticker (Eg. Kia Bongo)		45.00
			Pick Up B - Sticker (Eg. Abossey Okai Macho)		35.00
			Van A - Private - Sticker (Eg. Sprinter)		55.00
			Van B - Private - Sticker (Eg. Urvan)		45.00
			Van C - Others - Stickers		35.00
			Commercial Driver's License		25.00
			Embossment Sticker		45.00
			Renewal of Commercial Driver's Licence		20.00
			Sticker (Private Saloon Cars)		30.00
			Sticker (Light Truck)		80.00
			Sticker (Tipper Truck)		150.00
			Sticker (Articulated/Timber Truck)		200.00
			Sticker (Heavy Duty)		100.00
			Sticker (Light Duty)		90.00
			Sticker (Multi-Purpose)		50.00

Main Item	*Sub Item*	*CoA Code*	*Description of Item*	*Frequency/ Measure*	*Municipal*
			Sticker (4 - Wheel Cart (Truck))		5.60
			Sticker (1 & 2- Wheel Cart)		2.80
			Sticker (Tricycles/Motorcycles (Per Unit))		30.00
			Sticker (Bicycle (Per Unit))		42.00
			KIA (Bigger) - Conveyance of Charcoal & Pure Water		60.00
	ii.		***Buses/Trotro***		
			46 Passengers and Above		90.00
			34 - 45 Passengers		30.00
			24 - 33 Passengers		25.00
			8 - 23 Passengers		30.00
	iii.		***Trucks***		
			Articulated/Timber Trucks		189.00
			Cargo Trucks (Above 10 Tonnes)		119.00
			Cargo Trucks/Kia (Below 10 Tonnes)		30.00
			Tipper Trucks		
			Up to 9.5 Cubic Metres		120.00
			10 - 14 Cubic Metres		220.00
			15 - 25 Cubic Metres		350.00
	iv.		***Tankers***		
			1,100 - 1,500 Gallon Capacity		280.00
			2,000 - 2,500 Gallon Capacity		420.00
			3,000 - 7,000 Gallon Capacity		500.00
	v.		***Earth/Excavating/Levelling Machinery***		
			Bitumen Distributor		900.00
			Bitumen Tanker		600.00
			Other Heavy Duty Equipment		472.50
	vi.		***Bulldozers***		
	-		D. 6		350.00
	-		D. 7		500.00
	-		D. 8		600.00
			Dumper		350.00
			Excavator		500.00
			Flat Truck		700.00
	vii.		***Forklift***		
			21 Tonnes and Above		350.00
			1 - 20 Tonnes		280.00
	viii.		***Crane Mounted***		
			60 - 100 Tonnes		90.00
			101 - 150 Tonnes		120.00
			151 - 250 Tonnes & Above		140.00
			Prime Mover		700.00
			Motor Grader (125 HPL)		500.00
			Pavement Compactor		220.00
			Pavement Roller		220.00
			Low Loader		220.00

Main Item	*Sub Item*	*CoA Code*	*Description of Item*	*Frequency/ Measure*	*Municipal*
			Road Roller		220.00
			Tipping Trailer & Tractor		350.00
			Pay Loaders		220.00
			Small Track-excavators		350.00
			Large Track-excavators		500.00
			Vibrator Roller		220.00
			Wheel Loader		220.00
			Excavator Loader		220.00
			Wheel Tractor		220.00
			Air Compressor		220.00
			Static Roller (10-12)		220.00
			Plate Compactor		220.00
	x.		***Other Vehicles***		
			Cesspit Emptier		500.00
			Hearse		220.00
			Towing Truck		140.00
			Tractors		220.00
			Roll-on Roll-off		90.00
26		**1423086**	**Vehicle Embossment Sticker**	One Time Payment	75.00
			FINES		
1		**1430024**	**Building Offences**	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

Main Item	*Sub Item*	*CoA Code*	*Description of Item*	*Frequency/ Measure*	*Municipal*
	vii.		Installation of Radio/TV/Internet/ Communication Mast & Others without Permit		100% of Permit Charge
2		**1423009**	**Billboard/Signage Offences**	Per Case	50% of Permit Charge
			CAT A - Wrongful Siting		
			CAT B - Placement without Permit		50% of Permit Charge
3		**1430027**	**Environmental Health/Safety/ Sanitation Offences**	Per Case	
	i.		Defecating at Unauthorized Places		130.00
	ii.		Urinating at Unauthorized Places		28.00
	iii.		Selling at Unauthorized Places		90.00
	iv.		**Indiscriminate Disposal/Burning of Refuse**		
			Industrial Area		2,800.00
			Commercial Area		1,050.00
			Residential Area		900.00
			Office Area		750.00
	v.		**Weedy Grounds**		
			Business/Commercial Premises		2,800.00
			Residential Premises		650.00
	vi.		**Refusal to Re-plant Tree (After Property Development)**		
			Industrial/Commercial		1,050.00
			Residential		500.00
	vii.		Refusal to Comply with Environmental Health Screening		50% of the Principal (in Addition to Principal)
	viii.		Excessive Noise Making		1,000.00
	ix.		Cutting of Trees without Permit	Per Tree	550.00
	x.		Littering/Unauthorised Dumping of Refuse	Per Case	
			CAT A - Refuse Carriers		380.00
			CAT B - Individual		38.00
			Refusal to Construct Toilet Facility		
			Commercial (Offices, Schools, Hospitality Facilities, Church, Stores, etc.)		
			First Time		
			After three Months		
			Residential		
			First Time		
			After three Months		

Main Item	*Sub Item*	*CoA Code*	*Description of Item*	*Frequency/ Measure*	*Municipal*
			Refusal to Carry out Disinfection and Disinfestation (Fumigation) - Certification	Per Case	
			Commercial		
			First Time		
			After three Months		
			Private Toilets - Commercial		
			Failure to Obtain Suitability Certificate (Eating Joints, Hotels, Restaurants, Toilets, etc.)		
4		**1430023**	**Impounded Offences**		
	A		Stray Animals	Per Animal/Day	
			Collection - Sheep/Goat/Pigs/Dogs		90.00
			Collection - Donkey/Horse/Cow		140.00
			Feeding - Sheep/Goats		28.00
			Feeding - Pigs		64.00
			Feeding - Dogs		64.00
			Feeding - Donkey/Horse/Cow		190.00
	B		**Vehicles**	Overnight	64.00
5		**1430034**	**Other Offences**	Per Case	
	i.		Removal/Missing Property Number Plate		120% of Replacement Cost
	ii.		Removal/Destruction/Defacing of Street Name Signage		120% of Replacement Cost
	iii.		Destruction of Street Light Poles/ Other Road Furniture		120% of Replacement Cost
	iv.		Posting of Bills at Unauthorized Places		1,400.00
	v.		Failure to pay BOP/Rent etc.(by August)		30% of Amount Owed (in Addition to Principal)
	vi.		Refusl to Pay Basic Rate		300.00
	vii.		Inciting a Person not to Pay Rates		300.00
	viii.		False Statement as Regards the Liability of a Person to Pay Rates		300.00
	ix.		Refusal or Failure for a Person to Supply Information and willfully 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

Main Item	*Sub Item*	*CoA Code*	*Description of Item*	*Frequency/ Measure*	*Municipal*
	xi.		Penalty for Unauthorized 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		50% of Cheque Value
	xv.		Transfer of Stalls/Stores without Assembly Approval		1,050.00
	xvi.		Failure to Vaccinate Domestic Animals (Pets)	Per Pet	550.00
	xvii.		Operating without Certified Licence (e.g. Electricians)		550.00
	xviii.		Failure to obtain permit for burial		30% of the Permit Charge (in Addition to Principal)
	xix.		Road Block without Permit		840.00
6		**1430026**	**Retrieval of Seized Tools/Machinery (For Various Offences)**	Per Case	
			1st Time		1,050.00
			2nd Time		1,750.00
			3rd Time		3,150.00
7		**1430022**	**Traffic Offences**		
	i.		***Parking/Stopping/Waiting/Loading/ Off-loading/Moving/Turning at Unauthorized Places***	Per Case	
			Earth Moving Equipment	Per Case	650.00
			Articulated Truck	Per Hour/Case	450.00
			Tipper/Cargo Truck/Tractor	Per Hour/Case	350.00
			Pick-Up/Cross-Country/SUVs Vehicle	Per Case	280.00
			Saloon Car/Taxi	Per Case	180.00
			Buses (Large)	Per Case	350.00
			Trotro/Buses (Small)	Per Case	280.00
			Motorbikes/Tricycles	Per Case	64.00
			Push Truck	Per Case	15.00
	ii.		***Riding Bicycle and Motorbike in the Market***	Per Case	150.00
	iii.		***Riding Bicycle and Motorbike on Pedestrian Walkways***	Per Case	150.00
	iv.		***Clamping Charges (Obstruction/ No Parking)***	Per Case	
			Heavy Duty (e.g. Articulated Trucks)		450.00
			Dump Trucks (Tipper Trucks)		280.00

Main Item	*Sub Item*	*CoA Code*	*Description of Item*	*Frequency/ Measure*	*Municipal*
			Medium Heavy Duty Vehicles		
			(Kia Trucks and Buses)		180.00
			Private/Light Vehicle (e.g. Saloon/		
			4x4/Pick-up)		150.00
			Tricycles		64.00
	v.		***Refusal to Obtain Vehicle Sticker***	Per Case	
			CAT A - Articulated/Tipper Trucks		180.00
			CAT B - Commercial Vehicles		105.00
	vi.		***Refusal to Emboss Sticker***	Per Case	280.00
	vii.		***Refusal to Acquire Taxi Driver Licence***	Per Case	64.00
8		**1430025**	**Unauthorised Diversion**	Per Case	
			Diversion of River/Stream Course		15,000.00
			Diversion of Drains		7,000.00
			Channeling of Sewage Waste into Drains		7,000.00
9		**1430029**	**Illegal/Un-licenced Activities**	Per Case	
			Gold Buying & Sales		15,000.00
			Production and Sale of Ammunitions		20,000.00
			RENT		
1		**1415036**	**Assembly Owned Billboards**		
			CAT 'A'		6,300.00
			CAT 'B'		1,500.00
			CAT 'C'		750.00
2		**1415036**	**Hiring of Assembly Facilities**	Per Day	
	i.		***Assembly Hall***		
			CAT A - Large		1,500.00
			CAT B - Medium		500.00
			CAT C - Small		350.00
	ii.		Assembly Conference Room		750.00
	iii.		Community Centres		370.00
	iv.		Sub-district/Metro Halls		260.00
	v.		Assembly Forecourt		320.00
	vi.		Others		260.00
3		**1415052**	**Market Facilities**	Per Month	
	i.		***Stores***		
			CAT A - In CBD (Central Business District)		280.00
			CAT B - Satellite Markets		180.00
			CAT C - Outside CBD		120.00
			CAT D - Sub District Store		28.00

Main Item	*Sub Item*	*CoA Code*	*Description of Item*	*Frequency/ Measure*	*Municipal*
	ii.		***Stalls***		
			CAT A - In CBD		13.00
			CAT B - Satellite Market		10.00
			CAT C - Outside CBD		7.50
			CAT D - Sub District Store		4.50
	iii.		***Sheds***		
			CAT A - In CBD		10.00
			CAT B - Satellite Markets		10.00
			CAT C - Outside CBD		6.00
			CAT D - Sub District Store		3.50
	iv.		***Rent of Undeveloped Lands***	4x4 ft	31.00
4		**1415017**	**Hiring of Parks**		
			CAT A - Government Recreational Park	Per Event	900.00
			CAT B - Lorry Park (Space Rental)	Per Month	1,400.00
			CAT C - Parade Grounds (Jubilee Parks)	Per Day	900.00
			CAT D - School Compound (Social Functions)	Per Day	150.00
5		**1415064**	**Rent on Leased Buildings**	Determined by Assembly	
6		**1415002**	**Rent for Vendor Stands**	Per Month	100.00
7		**1415036**	**Buildings**		
			Guesthouse		500.00
			Restaurant/Canteen		1,000.00
			Club House		2,000.00
			Stadium		3,000.00

RATES

1			**Special Rates**		
	i.	1413003	Basic Rates		8.00
	ii.	1413006	Development Levy (LGA Section 146 Sub Section 3)		
2			**General Rates**		
	A.	1413001	***Property Rates (Refer to Section 3.2 of this Document)***		
	B.	1413005	***Rates on Other Possessions***		
	i.	1413005	Bicycle Rates	Per Unit	3.00
	ii.	1413005	Cattle Rates - Foreigners	Per Animal	35.00
	iii.	1413005	Cattle Rates - Residents	Per Animal	15.00
	iv.	1413005	Donkey Rates	Per Animal	35.00
	v.	1413005	Pig Rates	Per Animal	15.00
		1413005	Others (eg. Sheep, Goats, Rabbit, etc.)	Per Animal	

8.0 SCHEDULE II: REVENUE UPPER LIMITS

8.7 INVESTMENT

Main Item	*Sub Item*	*CoA Code*	*Description of Item*	*Frequency/ Measure*	*Municipal*
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	
4		**1415018**	**Right to Information**	Per Case/ Per Page/Per Copy	
			Every Photocopy of A4 Size Page or Part Thereof		0.27
			Every Printed Copy on a Computer, Electronic or Readable Form		0.38
			Computer Readable form on External Storage Device		0.29
			Transcription of Visual Images on A4 Sheet		1.28
			Copy of Visual Image		3.50
			Transcription on an Audio Record		0.70
			Copy of Audio Record		1.00

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Hon. Hudu Ismail
Presiding Member

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Eugenia Akporhor-Agbenyeg
Municipal Co-ordinating Director

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GPCL/A481/100/05/2021. Website: www.ghanapublishing.com E-mail: info@ghanapublishing.com Tel: 0302-664338/9