

**TAMALE METROPOLITAN ASSEMBLY
2019 FEE- FIXING RESOLUTION**

THE FOLLOWING AMOUNTS WILL BE CHARGED FOR THE PROVISION OF SERVICES AND FACILITIES AND GRANTING OF LICENCES AND PERMITS BY THE METROPOLITAN ASSEMBLY FROM JANUARY 1 TO DECEMBER 31, 2019.

1 Business Licenses/Permits

Main Item	Sub item	Description of Item	Frequency/ Measure	Upper Limit	2018	2019
1		Auctioning Firms/Agencies /Auctioneers	Per Annum			
		CAT A		1,500	750.00	750.00
		CAT B		1,125	562.00	562.00
		CAT C		750	375.00	375.00
		CAT D		375	187.50	187.50
2		Advertising Companies	Per Annum			
		CAT A – Platinum		1,500	750.00	750.00
		CAT B – Gold		1,125	562.50	562.50
		CAT C – Silver		750	375.00	375.00
		CAT D – Bronze		375	187.50	187.50
3		Adinkra/Kente/Smock Shops	Per Annum			
		CAT A – Shops		600	72.00	72.00
4						
		CAT B - Container/Kiosk		450	72.00	72.00
		CAT C - Table Top/Wayside		300	72.00	72.00
4		Kente/Smock Weavers	Per Annum			
		CAT A - Large Scale		150	60.00	60.00
		CAT B - Medium Scale		120	60.00	60.00
		CAT C - Small Scale		60	60.00	60.00
5		Arts and Handicraft	Per Annum			
		CAT A (Importers/Exporters)		750	375.00	375.00
		CAT B (Retailers Only)		400	200.00	200.00
		CAT C (Container/Kiosk)		290	150.00	150.00
		CAT D - Table Top		150	75.00	75.00
6		Art Gallery	Per Annum			
		CAT 'A' Own Facility with multi-services		300	150.00	150.00
		CAT 'B' Own Facility with limited-services		250	125.00	125.00
		CAT 'C' Own Facility only		200	28.80	28.80
		CAT 'D' Rented space		150	18.00	18.00
7		Architectural, Auditing, Accounting, Engineering etc. Firms	Per Annum			
		CAT A (International)		3,000	1,500.00	1,500.00
		CAT B (National)		2,500	1,750.00	1,750.00
		CAT B (Regional)		2,000	1,000.00	1,000.00

		CAT D (Local)		1,500	750.00	750.00
8		Agro Chemical	Per Annum			
		Manufacturers		400	200.00	200.00
		Importers		350	350.00	350.00
		Distributors		300	300.00	300.00
		Retailers		250	120.00	120.00
9		Agro Machines	Per Annum			
		Manufacturers		500	250.00	250.00
		Importers		400	400.00	400.00
		Retailers		200	120.00	120.00
10		Airlines Office/Operators	Per Annum			
		CAT A (Non-African Carriers)		4,200	2,100.00	2,100.00
		CAT B (African Carriers)		3,500	1,750.00	1,750.00
		CAT C (Local Carriers)		1,500	900.00	900.00
11		Akpeteshie Dealers	Per Annum			
		Manufacturers (Distillers)				
		CAT A – Large Scale		450	450.00	450.00
		CAT A – Medium Scale		200	200.00	200.00
		CAT B – Small Scale		100	100.00	100.00
		Distributors				
		CAT A – Large scale		450	450.00	450.00
		CAT B – Medium Scale		200	200.00	200.00
		CAT C – Small Scale		100	100.00	100.00
12		Aluminium Pot Moulders (Dadesen)	Per Annum			
		Manufacturers		200	100.00	100.00
		CATA – Distributors		150	750.00	750.00
		CATB – Retailer		100	50.00	50.00
13		Aluminium Fabricators (Doors/Windows)	Per Annum			
		CAT A		2,000	126.00	126.00
		CAT B		1,500	124.00	124.00
		CAT C		1,000	120.00	120.00
		CAT D		500	105.00	105.00
14		Aluminium Processing	Per Annum			
		CAT A – Smelting		18,000	9,000.00	9,000.00
		CAT B - Multiple Product Lines		13,500	6,750.00	6,750.00
		CAT C - Roofing Sheets only		9,000	4,500.00	4,500.00
		CAT D – Saucepan		4,500	2,250.00	2,250.00
15		Aluminium Product Distributors	Per Annum			
		CAT 'A' - Distributors (Large)		650	375.00	375.00
		CAT 'B' - Distributors (Medium)		300	150.00	150.00
		CAT 'C' - Distributors (Small)		150	75.00	75.00
16		Aluminium Product Retailers	Per Annum			
		Category A - Store (Large)		150	75.00	75.00
		Category B - Container/Kiosk (Medium)		112	560..	560..
		Category C - Table Top (Small)		75	37.50	37.50

17	AUTO MECHANICS/ ELECTRICIANS/SPRAYERS ETC.	Per Annum			
	Air Condition Mechanics				
	CAT A - Formal Company		650	375.00	375.00
	CAT B - Informal Garage with Shop		400	200.00	200.00
	CAT C - Informal Garage without Shop		250	175.00	175.00
	CAT D – Others		100	50.00	50.00
	Auto Body Repairers				
	CAT A - Formal Company		2,100	1,650.00	1,650.00
	CAT B - Informal Garage with Shop		1,600	800.00	800.00
	CAT C - Informal Garage without Shop		1,200	600.00	600.00
	CAT D – Others		700	350.00	350.00
	Auto Electricians				
	CAT 'A' (with Battery Charging)		120.00	60.00	60.00
	CAT 'B' (without Battery Charging)		90.00	45.00	45.00
	Auto Mechanics				
	CAT 'A' (Heavy Duty Earthmoving Equipment)		350	175.00	175.00
	CAT 'B' (Heavy Duty Trucks)		260	64.60	64.60
	CAT 'C' (Light Duty Trucks above 3 to 5 tons)		175	60.00	60.00
	CAT 'D' (Light Duty Vehicles)		100	53.00	53.00
	Auto Sprayers				
	Spraying and Oven		500	500.00	500.00
	Spraying without Oven		375	375.00	375.00
	Auto Upholstery				
	CAT 'A' – Moulding and Seat Cover Sewing		120	120.00	120.00
	CAT 'B' Seat Cover Sewing		90	90.00	90.00
	Arc Welders				
	CAT 'A' (Fuel and Water Tankers; Truck Builders)		450	62.00	62.00
	CAT 'B' (Light vehicle repairs, Container Shops and Iron Gates)		250	42.00	42.00
	CAT C Coal-pot , Chairs and beds		130	30.00	30.00
	Argon (Aluminium) Welders		150	75.00	75.00
	Vulcanisers				
	CAT 'A' (Tire Repairs, Wheel Balancing, Alignment and Washing Bay)		150	96.00	96.00
	CAT 'A' (Tire Repairs, Wheel Balancing and Alignment)		120	96.00	96.00
	CAT 'B' (Wheel Balancing and Alignment)		90	60.00	60.00
	CAT 'C' (Tire Repairs only)		60	24.00	24.00
	Brake Specialist		80	40.00	40.00

		Radiator Specialist		80	40.00	40.00
		Carburettor Specialist		80	40.00	40.00
		Plastic Welders and Fabricators		80	40.00	40.00
		Multiple Services Provider for Auto Works		150	75.00	75.00
18		AUTOMOBILE COMPANIES	Per Annum			
		Vehicle Importer/Sales				
		Vehicle Assembling and Sale		25,000	10,000.00	10,000.00
		Heavy Duty Equipment/Vehicle Sales		10,000	5,000.00	5,000.00
		Light Duty Equipment/Vehicle Sales		7,500	3,750.00	3,750.00
		Saloon and Sub Urban Vehicles (SUVs) Sales				
		Large Scale - Branded Companies		10,000	5,000.00	5,000.00
		Medium Scale - Unbranded Companies		7,500	3,750.00	3,750.00
		Others		5,000	2,500.00	2,500.00
		Sales Outlets with showrooms		2,500	1,250.00	1,250.00
		Heavy Equipment Hiring Services				
		CAT 'A' - Mining Equipment		10,000	5,000.00	5,000.00
		CAT 'B' - Construction (Road & Building)		7,500	720.00	720.00
		CAT C - Others (small scale)		5,000	324.00	324.00
		Used Vehicle Sales (Second-hand Car Dealers)				
		CAT 'A' Large Scale (Above 50 Vehicles)		2,500	1,750.00	1,750.00
		CAT 'B' Medium Scale (20-49 Vehicles)		1,900	950.00	950.00
		CAT 'C' Small Scale (Below 20 Vehicles)		1,250	84.00	84.00
19		Bath Houses	Per Annum			
		CAT 'A' 13 showers and above		200	100.00	100.00
		CAT 'B' 9-12 Showers		150	750.00	750.00
		CAT 'C' 8 Showers and below		100	50.00	50.00
20		Bags and Suitcase	Per Annum			
		CAT 'A' Large		400	96.00	96.00
		CAT 'B' Medium		250	72.00	72.00
		CAT 'C' Small		120	48.00	48.00
21		Bakeries	Per Annum			
		CAT 'A' Large Scale - Industrial operations		700	350.00	350.00
		CAT 'B' Medium Scale		300	72.00	72.00
		CAT 'C' Small scale		300	36.00	36.00
22		Barbers Shop (floor space and number of points)	Per Annum			
		CAT 'A' Large Shop (above 5 points)		150	75.00	75.00
		CAT 'B' Medium Shop (3-5 points)		120	38.20	38.20
		CAT 'C' Small Shop (1—2) points		100	27.60	27.60

		CAT 'D' Mobile Operators		80	22.80	22.80
		CAT 'E' Barbering accessory shop		100	24.00	24.00
23		Breweries/Distillers	Per Annum			
		Factories				
		CAT A		35,000	17,500.00	17,500.00
		CAT B		16,000	8,000.00	8,000.00
		CAT C		10,000	5,000.00	5,000.00
		CAT D – Others		6,000	3,000.00	3,000.00
		Home Based/Farm Site				
		CAT A - Pito (daily brewing)		75	24.60	24.60
		CAT B - Palm Wine Tappers		50		
24		Beer / Wine / Spirits/Soft Drinks Sales	Per Annum			
		CAT A – Depots		1,800	900.00	900.00
		CAT B – Wholesale		1,500	720.00	720.00
		CAT C – Retail		1,200	48.00	48.00
25		Drinking Bars/Spots	Per Annum			
		CAT A - Club Houses		1,500	600.00	600.00
		CAT B (Night Drinking Spot)		1,200	48.00	48.00
		CAT C - Pubs		900	48.00	48.00
		CAT D (Drinking bars):			37.20	37.20
		- Big Time Operators		600	300.00	300.00
		- Beer, Wines, Spirits and Bubra		400	48.00	48.00
		- Akpeteshie and other Drinks		300	28.20	28.20
		- Other		200	24.00	24.00
26		Bill Boards/Outdoor Adverts				
		Wall/Window/Roof Signs	Per Annum	2,500	52.00	52.00
		Projected Signs	Per Annum	1,200	1,200.00	1,200.00
		Freestanding/Sky signs	Per Annum	4,700	2,350.00	2,350.00
		Posters	Per Annum	500	240.00	240.00
		Wall Drape/Building Wrap	Per Sq./m per week	8	4.00	4.00
		Bus shelter	Per Annum - 8 sq/m	800	420.00	420.00
		Group Directional Signs	Per Annum	30,500	12,000.00	12,000.00
		Median Signs	Per box per Annum	500	480.00	480.00
		Flag Poles	Per flag pole per Annum	400	72.00	72.00
		Street Light Poles	Per Annum	400	24.00	24.00
		Bill board - third party	Per Annum	7,600	300.00	300.00

		Other third party	Per Annum	500	250.00	250.00
		Others (Not categorised above)	Per sq/m per Annum	75	32.50	32.50
27		Bolts and Nuts	Per Annum			
		CAT A – Shop		120	60.00	60.00
		CAT B - Table Top		100	50.00	50.00
28		Boat/Canoe	Per Annum			
		CAT 'A' Importers (from the hinter-lands)		200	100.00	100.00
		CAT 'B' Carvers - Medium		100	50.00	50.00
		CAT 'C' Small Scale – local carpentry made		80	30.00	30.00
29		Boat/Canoe Operators	Per Annum			
		CAT 'A' Large Sized Canoes		300		
		CAT 'B' Medium Sized Canoes		200		
		CAT 'C' Small Sized Canoes		100		
30		Bicycles/ Tricycles/ Motorcycles Dealers	Per Annum			
		CAT 'A' Importers		1,000	500.00	500.00
		CAT 'B' Sales Outlets (large)		750	280.00	280.00
		CAT 'C' Sales Outlets (small-medium)		500	120.00	120.00
		CAT 'D' Tricycles only		500	24.00	24.00
		CAT 'E' Bicycles only		300	15.00	15.00
31		Bicycles/ Tricycles/ Motorcycles and Parts Sales	Per Annum			
		CAT A - Multiple Products		300	150.00	150.00
		CAT B - Motorcycle/Tricycle with Parts		250	127.20	127.20
		CAT C - Motorcycle/Tricycles		200	127.00	127.00
		CAT D - Bicycle with Parts		150	72.00	72.00
		CAT E – Bicycles		100	33.00	33.00
32		Bicycle/ Motorcycles/Tricycles Operators	Per Annum			
		CAT 'A' Tricycles/ Motorcycles Sticker Per Unit		30	12.00	12.00
		CAT 'B' Motorcycle Sticker Per Unit		15	6.00	6.00
33		Bicycles/ Tricycles/ Motorcycles Spare Parts Sellers	Per Annum			
		CAT A - Spare Parts Sellers - Large Scale		300	127.20	127.20
		CAT B - Spare Parts Sellers - Medium Scale		200	127.00	127.00
		CAT C - Spare Parts Sellers - Small Scale		100	120.00	120.00
		CAT D - Spare Parts Sellers - Table Top		50	80.00	80.00
34		Bicycle Tricycle/ Motorcycle Repairers	Per Annum			
		CAT 'A' Tricycle/ Motorcycle		60	51.84	51.84

		CAT 'B' Bicycle Repairers		15	15.00	15.00
35		Blocks & Concrete Products/Factories	Per Annum			
		CAT 'A' Large Scale (Concrete Mixtures and Wares)		3,000	120.00	120.00
		CAT 'B' Large Scale (Machine and manual for design blocks)		900	120.00	120.00
		CAT 'C' Medium Scale (Machine for blocks only)		720	100.00	100.00
		CAT 'D' Small Scale (Manual blocks only)		560	100.00	100.00
		CAT 'E' Small Scale (Manual design blocks/columns only)		380	100.00	100.00
		CAT F - Tiles/Pavement Blocks and Terrazzo Works (Chipping)		190	120.00	120.00
36		Book Shops, Stationeries & Office Equipment Etc.	Per Annum			
		CAT A - Book Shops, Stationeries & Office Equipment		3,500	264.00	264.00
		CAT B - Book Shops, Stationeries		1,600	264.00	264.00
		CAT C - Office Equipment Only		800	180.00	180.00
		CAT D - Stationery Only		400	120.00	120.00
		CAT E - Books Only		160	100.00	100.00
		CAT F - Table Top/Truck Pusher		65	30.00	30.00
		CAT G - Mobile Vans		250	42.00	42.00
37		Boutiques	Per Annum			
		CAT A - Large Scale		2,300	127.00	127.00
		CAT B - Medium Scale		1,200	120.00	120.00
		CAT C - Small Scale		550	96.00	96.00
		CAT D – Branch of CAT A		250	96.00	96.00
		CAT E - Neighbourhood Boutiques		120	60.00	60.00
38		Building Materials	Per Annum			
		Distributor/Wholesaler:			2500.00	2500.00
		CAT A - Building Material – large hardware		2,500	2,500.00	2,500.00
		CAT B - Building Material – Medium hardware		1,800	192.00	192.00
		CAT C – Building Material – Small hardware		1,400	144.00	144.00
39		Building Material – Finishing	Per Annum			
		CAT A - Large Scale		500	300.00	300.00
		CAT B - Medium Scale		400	300.00	300.00
		CAT C -Small Scale Containers/ Kiosk		300	150.00	150.00
40		Business Centres	Per Annum			

		CAT A - Internet, Word Processing, Printing and Copying Services for 20+ Work stations plus Internet Service Retailing		5,000	2,500.00	2,500.00
		CAT B - Internet, Word Processing, Printing and Copying Services for 20+ Work stations		2,500	1,250.00	1,250.00
		CAT C - Internet, Word Processing, Printing and Copying Services for 11-20 Work stations		1,000	500.00	500.00
		CAT D - Internet, Word Processing, Printing and Copying Services for below 11 Work stations)		250	40.80	40.80
		CAT E Secretarial Services (Word Processing, Printing and Copying Services)		120	30.00	30.00
41		Blacksmith	Per Annum	100	30.00	36.00
42		Bridal Homes	Per Annum			
		CAT 'A'		1,500	750.00	750.00
		CAT 'B'		1,200	600.00	600.00
		CAT 'C'		750	325.00	325.00
43		Ceremonial Hiring Services	Per Annum			
		CAT A - Multi Services		3,000	1,500.00	1,500.00
		CAT B - Canopies , Chairs, Tables , cutlery , Glasses, Plates, Serving Trays		1,000	150.00	180.00
		CAT C – Canopies/Chairs/Tables		500	150.00	180.00
		CAT D - Single Item of above		100	150.00	160.00
		CAT E - Recreational/social facilities		1,500	150.00	180.00
		CAT F – Spinners (large)		200	18.00	24.60
		CAT G – Spinners (small)		100	14.00	20.00
		CAT 'H' Live Band		400	200.00	200.00
44		Cane Weavers	Per annum			
		CAT A		200	100.00	100.00
		CAT B		120	60.00	60.00
45		Ceramics/Pottery Producers	Per annum			
		CAT A		150	75.00	75.00
		CAT B		100	50.00	50.00
46		Car Hiring/Rental Services	Per Annum			
		CAT A - Large (All vehicle except heavy duty) plus travel and tour		1,000	500.00	500.00
		CAT B -Large (All vehicle except heavy duty)		800	400.00	400.00
		CAT C - Mini-buses, 4X4, Saloon		650	325.00	325.00
		CAT D - 4x4, Saloon		600	324.00	324.00
		CAT E - 4x4 Only		500	324.00	324.00
		CAT F - Saloon Only		300	180.00	180.00
47		Car Washing Bay	Per Annum			

	CAT A - Jet Washing, Restaurant and Drinking Facility		700	350.00	350.00
	CAT B - Jet Washing and Drinking Facility		500	250.00	250.00
	CAT C - Jet Washing Only		400	144.00	144.00
	CAT D - Manual Washing medium		280	72.00	72.00
	CAT E – Manual Washing small		200	70.00	70.00
48	Carpentry Workshops	Per Annum			
	CAT 'A' - All Works		260	130.00	130.00
	CAT 'B' - Furniture (plus upholstery) Factory		180	90.00	90.00
	CAT C - Furniture (plus upholstery)		130	65.00	65.00
	CAT 'D' - Furniture Only		100	48.00	48.00
	CAT E - Minor Works		60	45.00	45.00
49	Casino/Betting Companies	Per Annum			
	CAT 'A'		5,500	1000.00	1000.00
	CAT 'B'		4,200	800.00	800.00
	CAT 'C'		2,800	600.00	600.00
	CAT 'D'		1,500	400.00	400.00
	CAT 'E'		1,100	200.00	200.00
	CAT 'F'		800	100.00	100.00
50	CD Sellers (Audio/Video)	Per Annum			
	CAT 'A' - shops		260	28.80	28.80
	CAT 'B' – table tops		80	24.00	24.00
	CAT 'C' - Mobile Vans		50	28.80	28.80
51	Caterers, Restaurants and Chop Bars	Per Annum			
	A: Restaurant				
	CAT A - Exotic/Continental Restaurant		2,200	576.00	576.00
	CAT B - Local/Continental Restaurant		1,400	408.00	408.00
	CAT C - Local Restaurant		1,000	290.40	290.40
	CAT D – Eating place		350	96.00	96.00
	B: Fast Food				
	CAT A - Continental Food & Play Ground		1,200	180.00	180.00
	CAT B - Pizza and other services		620	156.00	156.00
	CAT C - Check-Check Food Joints (Large)		120	132.00	132.00
	CAT D - Check-Check Food Joints (Small)		30	120.00	120.00
	C: Snack Bars				
	CAT A - Non-mobile		220	24.00	24.00
	CAT B - Mobile		100	24.00	24.00
	D:Chop Bars				
	CAT A - Food Variety and Drinks		500	240.00	240.00
	CAT B - Single Food and Drinks		200	156.00	156.00
	CAT C - Local Canteen		120	120.00	120.00
	CAT D - Bush Canteen		60	60.00	60.00

		<i>E:Chandlery (Pastry) Services</i>				
		CAT 'A'		650	200.00	200.00
		CAT 'B'		250	125.00	125.00
52		Cigarette Dealers	Per Annum			
		CAT 'A' – Importers /Wholesale		5,500	2,250.00	2,250.00
		CAT 'B' – Distributor		1,500	750.00	750.00
		CAT 'C' – Retail		600	300.00	300.00
53		Cinema Houses/Theatre/Conference	Per Annum			
		CAT 'A' above 1000 capacity		6,000	3000.00	3000.00
		CAT 'B' 501 – 1000 capacity		4,500	2250.00	2250.00
		CAT 'C' Up to 500 capacity		3,000	1500.00	1500.00
		CAT D – Movie Houses (large) e.g. ENS		1,200	21.60	21.60
		CAT E – Movie Houses (Medium)		1,000	15.80	15.80
		CAT F – Movie House (small)		800	14.40	14.40
54		Cleaning and Laundry Services	Per Annum			
		CAT 'A' Household/Office		900	38.00	38.00
		CAT 'B' Laundry (Large)		300	150.00	150.00
		CAT 'C' Laundry (Small)		120	100.00	100.00
		CAT 'C' Local Washer Persons		60	50.00	50.00
55		Cocoa/ Shea butter Buying Companies	Per Annum			
		CAT A - Large (Mother Company)		6,250	1425.60	1425.60
		CAT B - Medium (Mother Company)		4,500	1400.00	1400.00
		CAT C - Small (Agent)		2,000	396.00	396.00
56		Coffee/Cashew Buying Companies	Per Annum			
		CAT A - Large (Mother Company)		1,050	1,050	1,050
		CAT B - Medium (Mother Company)		750	750.00	750.00
		CAT C - Small (Agent)		250	250.00	250.00
57		Coffin	Per Annum			
		CAT 'A' - Industrial Works		1,200	600.00	600.00
		CAT 'B' - Manual Works		160	80.00	80.00
		CAT 'C' - Sales Outlets		100	50.00	50.00
		CAT D - Others		90	45.00	45.00
58		Cold Storage Facilities	Per Annum			
		<i>Importers with Own/Rented Cold Storage Facilities</i>				
		CAT 'A' Above 2500 Metric Tones		6,200	3,100.00	3,100.00
		CAT 'B' 2001- 2500 Metric Tones		5,250	2,625.00	2,625.00
		CAT 'C' 1501 - 2000 Metric Tones		3,300	1,650.00	1,650.00
		CAT 'D' 1001 - 1500 Metric Tones		2,900	1,450.00	1,450.00
		CAT 'E' 501 - 1000 Metric Tones		1,950	975.00	975.00
		CAT 'F' Up to 500 Metric Tones		1,300	650.00	650.00
		<i>Non-Importers with Rented Cold Storage Facilities</i>				
		CAT 'A' Above 1000 Metric Tones		1,450	725.00	725.00
		CAT 'B' 501 - 1000 Metric Tones		1,300	650.00	650.00

		CAT 'C' Up to 500 Metric Tones		1,000	500.00	500.00
		<i>Non-Importers with Containerised Cold Storage Facilities</i>				
		CAT 'B' 40 Footer Container		1,300	280.00	280.00
		CAT 'B' 20 Footer Container		450	172.80	172.80
		CAT 'C' Below 20 Footer Container		300	129.60	129.60
		CAT 'D' Deep freezer		100	86.40	86.40
59		Commissioner of Oaths	Per Annum			
		CAT 'A'		90	90.00	90.00
		CAT 'B'		60	60.00	60.00
60		Community Development Licence	Per Annum			
		CAT 'A'		40,000	20,000.00	20,000.00
		CAT 'B'		20,000	10,000.00	10,000.00
		CAT 'C'		14,000	7000.00	7000.00
		CAT 'D'		12,000	6000.00	6000.00
		CAT 'E'		10,500	5100.00	5100.00
		CAT 'F'		9,000	1500.00	1500.00
		CAT 'H'		7,800	3900.00	3900.00
61		Commercialised State Companies/Corporations	Per Annum			
		CAT 'A' – Head offices		17,000		
		CAT 'B' – Regional offices		13,000	5000.00	5000.00
		CAT 'C' - Branch Offices		5,000	3000.00	3000.00
		CAT E – District Offices		2,500	1500.00	1500.00
		CAT F – Local Offices		1,000	1000.00	1000.00
62		Commercial House/Departmental Stores	Per Annum			
		CAT 'A' (Mall Large)		60,000	30,000.00	30,000.00
		CAT 'B' (Mall Medium)		25,000	1200.00	1200.00
		CAT 'C' (Branches of A)		12,000	6000.00	6000.00
		CAT 'E' Large Supermarkets		4,000	3,840.00	3,840.00
		CAT 'F' Medium Supermarkets		3,200	1,980.00	1,980.00
		CAT 'F' Small Supermarkets		2,000	1,056.00	1,056.00
		CAT 'G' Neighbourhood Shops		800	720.00	720.00
		CAT H - Shops in the Markets		400	400.00	400.00
		CAT 'H' Containers/Small Shops		300	36.00	36.00
63		Communication Mast Operating Licence	Per Annum			
		CAT A: 1-10 Mast	Per Mast	6,500	6,000.00	6,000.00
		CAT B: 11-20 Mast	Per Mast	5,500	2,750.00	2,750.00
		CAT C: 21-30 Mast	Per Mast	4,500	2,250.00	2,250.00
		CAT D: 31+ Mast	Per Mast	4,000	2,000.00	2,000.00
		CAT 'E' Installation Licence	Onetime payment	3,800	1,900.00	1,900.00
		CAT 'F' Installation of Radio Mast Licence	Onetime payment	3,000	1,500.00	1,500.00

64	Computer and Accessories Repairer	Per Annum			
	CAT A		200	200.00	200.00
	CAT B		100	100.00	100.00
65	Condiments/Confectioneries	Per Annum			
	CAT 'A' Wholesale		400	200.00	200.00
	CAT 'B' Retail		200	100.00	100.00
	CAT 'C' Table Top		80	40.00	40.00
66	Console (consul) Games	Per Annum			
	CAT 'A'		4,000	2,000.00	2,000.00
	CAT 'B'		3,600	1,800.00	1,800.00
	CAT 'C' Roving		600	300.00	300.00
67	Contractors/Suppliers (Registration)	Onetime			
	CAT A - Assembly Revenue Contractors		700	350.00	350.00
	CAT B - Private Revenue Contractors		600	300.00	300.00
	CAT C - Disinfestation Agencies		250	125.00	125.00
	CAT D - Agents of Utility Company		200	100.00	100.00
	CAT E – Sand/Stones/Gravel Contractors		300	150.00	150.00
	CAT F – Suppliers		300	300.00	300.00
	CAT G – Building		300	300.00	300.00
	CAT H – Electrical		300	300.00	300.00
	CAT I - Civil Works		300	300.00	300.00
	CAT J - Liquid and Solid Waste .KMA		500	500.00	500.00
	CAT K – Road		2,000	1,000.00	1,000.00
	CAT L – Others		300	300.00	300.00
68	Contractors' Licence (renewal)	Per Annum			
	CAT A - A1 (International)		10,250	5,000.00	5,000.00
	CAT B - A (International)		5,600	5,000.00	5,000.00
	CAT C - B (International)		2,000	2,000.00	2,000.00
	CAT D - A1,B1,C1-		4,950	864.00	864.00
	CAT E - A2,B2,C2		2,050	360.00	360.00
	CAT F - A3,B3,C3 -		1,550	144.00	144.00
	CAT G - A4,B4,C4		850	72.00	72.00
	CAT H - D1,K1		2,550	864.00	864.00
	CAT I - D2,K2		1,550	360.00	360.00
	CAT J - D3,K3		725	144.00	144.00
	CAT K - D4,K4		425	72.00	72.00
	CAT L - E1		455	70.00	70.00
	CAT M - E2		155	70.00	70.00
	CAT N - E3		105	70.00	70.00
	CAT O - E4			70.00	70.00
	CAT P - G1		525	70.00	70.00
	CAT Q - G2		105	70.00	70.00
	CAT R -Suppliers		290	145.00	145.00
	CAT S -Sand/Stone/Gravel Contractors		400	200.00	200.00
69	Computer Schools/Centre	Per Annum			
	CAT A – International		1,800	900.00	900.00

		CAT B - Local (Big)		1,000	330.00	330.00
		CAT C - Local (Small)		500	158.40	158.40
70		Computer/Accessories Sale & Repairs	Per Annum			
		CAT A - Large		2,150	60.00	60.00
		CAT B – Medium		1,550	55.00	55.00
		CAT C – Small		1,000	50.00	50.00
71		Cement & Limestone Factories	Per Annum			
		CAT A – GHACEM		70,000	35,000	35,000
		CAT B - DANGOTE/DIAMOND		55,000	27,500	27,500
		CAT C – Limestone		20,550	10,275.00	10,275.00
72		Cosmetics Sales	Per Annum			
		CAT 'A' Wholesale Only		1,650	132.00	132.00
		CAT 'B' Wholesale and Retail		1,200	105.60	105.60
		CAT 'C' Retail		500	78.00	78.00
		CAT 'D' Table top		100	24.00	24.00
73		Cosmetics Production	Per Annum			
		CAT 'A'		2,500	1,250.00	1,250.00
		CAT 'B'		1,200	600.00	600.00
74		Courier Services	Per Annum			
		CAT 'A' (International Companies)		4,800	720.00	720.00
		CAT 'B' (National Companies)		3,000	720.00	720.00
		CAT 'C' (Small Companies)		1,800	700.00	700.00
		CAT D (others)		600	600.00	600.00
75		Customs Bonded Warehouse/Container Depot	Per Annum			
		CAT 'A'		8,000	4,000.00	4,000.00
		CAT 'B'		6,800	3,400.00	3,400.00
		CAT 'C'		5,000	2,500.00	2,500.00
		CAT 'D'		3,500	1,750.00	1,750.00
76		Un-bonded Warehouse	Per Annum			
		CAT A - 100m x 70m		10,000	5,000.00	5,000.00
		CAT B - 80m x 50m		5,000	2,500.00	2,500.00
		CAT C - 60m x 30m		2,000	1,000.00	1,000.00
		CAT D – others		500	250.00	250.00
77		Customs House Agent	Per Annum			
		Clearing/Forwarding Agents				
		CAT 'A'		2,000		
		CAT 'B'		1,250		
		CAT 'C'		1,000		
		CAT D		750		
		Port Services				
		CAT A1 -		55,000		

		CAT 'B'		42,000		
		CAT 'C'		35,000		
		CAT 'D'		28,000		
		CAT 'E'		18,000		
		CAT 'F'		15,000		
		CAT 'G'		12,000		
		CAT 'H'		9,000		
78		Digital Embroidery	Per Annum			
		CAT 'A'		2,000	1,000.00	1,000.00
		CAT 'B'		800	400.00	400.00
79		Draughtsman	Per Annum			
		CAT 'A'		120	60.00	60.00
		CAT 'B'		90	45.00	45.00
80		Drilling Companies	Per Annum			
		Oil				
		CAT A - Exploration and Prospecting - (Big)		65,000		
		CAT B - Exploration and Prospecting - (Small)		4,000		
		Mining				
		CAT A - Exploration and Prospecting - (Big)		28,000		
		CAT B - Exploration and Prospecting - (Small)		20,000		
		CAT C - Ancillary Services		18,000		
		Water				
		CAT A - Exploration and Prospecting - (Big)		6,100	960.00	960.00
		CAT B - Exploration and Prospecting - (Small)		4,575	840.00	840.00
81		Dog Licence/Sale	Per Annum			
		CAT B - Big Sized Dogs (Exotic)		45	22.50	22.50
		CAT B - Big Sized Dogs (Local)		20	10.00	10.00
		CAT D - Puppy Sales (Exotic and Local)		151	70.50	70.50
		CAT E - Puppy Sales (Exotic)		100	50.00	50.00
		CAT F - Puppy Sales (Local)		15	7.50	7.50
82		Dressmakers / Tailors - Industrial	Per Annum			
		CAT A -Fashion Designers (Large)		2,000	1,000.00	1,000.00
		CAT B - Fashion Designers (Small)		1,200	600.00	600.00
		CAT C - Large Scale (above 25 workers)		540	270.00	270.00
		CAT D - Medium Scale (10-25 workers)		325	162.50	162.50
		CAT E - Small Scale (Below 10 workers)		144	72.00	72.00
83		Dressmakers / Tailors - Non-Industrial	Per Annum			

	Large Scale (above 20 apprentices)		150	75.00	75.00
	Medium Scale (10-20 apprentice)		100	50.00	50.00
	Small Scale (Below 10)		90	45.00	45.00
	Mobile Vendors		12	6.00	6.00
84	Dressmakers / Tailors Services	Per Annum			
	CAT A - Sewing, Knitting, Haberdashery and Embroidery		125	40.80	40.80
	CAT B - Knitting and Embroidery		100	30.00	30.00
	CAT C - Embroidery only		75	22.80	22.80
	CAT D - Knitting only		75	20.00	20.00
	CAT E - Haberdashery Only (large)		360	180.00	180.00
	CAT F - Haberdashery Only (Small)		180	90.00	90.00
85	Dressing Stations	Per Annum	75	31.20	31.20
86	Driving Schools	Per Annum			
	Above 6 Vehicles		750	375.00	375.00
	4 - 6 Vehicles		500	250.00	250.00
	1 - 3 Vehicles		250	150.00	150.00
87	Eggs Dealers	Per Annum			
	CAT "A" – Wholesale		180	90.00	90.00
	CAT B - Retail 500Shops		120	60.00	60.00
	CAT C - Mobile Retail		96	15.60	15.60
88	Educational Institutions – Private	Per Annum			
	<i>Pre-school Facilities</i>				
	CAT A – Day Care/Crèche/Nursery/KG High class pre-school		1,800	144.00	144.00
	CAT B - Day Care/Crèche/Nursery/KG middle Class		600	72.00	72.00
	CAT C - Day Care/Crèche/Nursery		400	36.00	36.00
	CAT D- Day Care/Crèche		300	36.00	36.00
	CAT D - Day Care or Crèche or Nursery or KG only		200	36.00	36.00
	<i>Primary Schools/Junior High Schools</i>				
	Category "A1"		2,900	400.00	400.00
	Category "A2"		1,800	350.00	350.00
	Category "B1"		300	300.00	300.00
	Category 'B2'		250	250.00	250.00
	Category "C"(e.g Grade "B" Schools)		200	158.40	158.40
	Category "D"(e.g Grade "C" Schools)		150	79.20	79.20
	Category "E"		100	50.00	50.00
	<i>Senior High/Technical</i>				
	CAT A		2,800	316.80	316.80
	CAT B		1,500	237.60	237.60
	CAT C		1,000	158.40	158.40
	<i>Training & Vocational Institution</i>				
	Fashion Designing School		1,300	198.00	198.00

	Catering School		800	198.00	198.00
	Floral Training School		600	300.00	300.00
	Cosmetologist/Beauticians		500	250.00	250.00
	Tertiary Schools				
	Category A – Degree and above		5,500	2,250.00	2,250.00
	Category B – Diploma		3,000	720.00	720.00
	Category C – Certificates		2,400	720.00	720.00
88	Electronics Appliances/Shops (new)	Per Annum			
	CAT "A" (Importers/Wholesalers)		4,500	2,250.00	2,250.00
	CAT "B" (Importers/Wholesalers)		3,500	1,750.00	1,750.00
	CAT "C" (Wholesalers cum Retailers)		3,000	1,500.00	1,500.00
	CAT "D" (Wholesalers cum Retailers)		2,500	1,250.00	1,250.00
	CAT "E" (Retailers – Shops and Containers)		2,000	1,000.00	1,000.00
	CAT "F" (Retailers – Shops and Containers)		1,500	750.00	750.00
	CAT "G" (Retailers - Table Top)		1,000	500.00	500.00
	CAT "H" (Retailers - Table Top)		500	250.00	250.00
89	Electronics parts dealers	Per Annum			
	CAT "A" (e.g. T.V. and fridge motors parts)		358	158.40	158.40
	CAT 'B'		258	105.60	105.60
	CAT 'C'		158	79.20	79.20
90	Electrical Appliances	Per Annum			
	Second-hand				
	CAT 'A' - Importers/Wholesalers		2,500	1,250.00	1,250.00
	CAT 'B' – Wholesalers		1,500	158.40	158.40
	CAT "C" - Retailers (Large)		960	105.60	105.60
	CAT "D" - Retailers - (Small)		480	79.20	79.20
	CAT "E" - Table Top		70	48.00	48.00
91	Electrical Fencing Security Companies	Per Annum			
	CAT 'A'		600	300.00	300.00
	CAT 'B'		300	150.00	150.00
92	Electronic Media (Television)	Per Annum			
	CAT 'A' (International)		7,000	3,500.00	3,500.00
	CAT 'B' - National (Large)		6,000	3,000.00	3,000.00
	CAT 'B' - National (Medium)		4,000	2,000.00	2,000.00
	CAT 'C' Regional/District		2,000	180.00	180.00
93	Electronic Media (Radio)	Per Annum			
	CAT 'A' (National & Inter-regional)		3,500	1,750.00	1,750.00
	CAT 'B' (Regional)		2,700	720.00	720.00
	CAT 'C' (District)		1,800	900.00	900.00
	CAT 'D' (Community)		150	75.00	75.00
94	Embossment Centres	Per Annum			

		CAT A - Vehicle Embossment Company		1,190	595.00	595.00
		CAT B- Medium Operators		125	62.50	62.50
		CAT C - Stickers (vehicles and temporary structures)		75	75.60	75.60
95		Event Organisers	Per Annum			
		CAT A- Social (e.g. Weddings) Large		1,500	750.00	750.00
		CAT B -Commercial (e.g. Product launch)		1,300	650.00	650.00
		CAT C -		600	300.00	300.00
96		Exporters	Per Annum			
		CAT 'A' - Cash Crop		6,500	3,750.00	3,750.00
		CAT 'B' - Wooden Product		9,500	4,750.00	4,750.00
		CAT C - Food Crops		5,500	2,750.00	2,750.00
		CAT D - African Clothing/Ornaments		3,600	1,800.00	1,800.00
		CAT E - Artefacts		2,400	1,200.00	1,200.00
		CAT F - Footwear		1,200	600.00	600.00
97		Feed Mills (Poultry, Pets and Fish etc.)	Per Annum			
		CAT A		750	375.00	375.00
		CAT B		500	250.00	250.00
		CAT C		250	125.00	125.00
98		Feed Sellers	Per Annum			
		CAT A – Wholesale		1,000	576.00	576.00
		CAT B – Distributors		500	180.00	180.00
		CAT C – Retail		250	120.00	120.00
99		Film Production/Distribution	Per Annum			
		CAT A (Film Production cum Distribution)		1,000	21.60	21.60
		CAT B (Film Production)		750	17.28	17.28
		CAT C (Film Distribution)		600	14.40	14.40
		CAT D – small scale		300	9.60	9.60
100		Fire Extinguisher Dealers	Per Annum			
		CAT A		400	200.00	200.00
		CAT B		200	100.00	100.00
102		Fish Farming	Per Annum			
		CAT A – large Scale		240	120.00	120.00
		Cat B – Medium Scale		180	90.00	90.00
		CAT C – Small Scale		120	60.00	60.00
103		Funeral Homes and Mortuaries	Per Annum			
		CAT A - Morgue, hearse, cremation, pall bearers and other facilities		5,250	2625.00	2625.00
		CAT B - Morgue only		3,255	1627.50	1627.50
104		Financial Banking Institutions -	Per Annum			
		CAT A - Bank of Ghana		40,000	12000.00	12000.00
		CAT B - Main Office (Commercial Back)		25,000	9369.60	9369.60

		CAT C - Regional Office		16,000	8000.00	8000.00
		CAT D - Branch Office (Commercial)		12,000	6,000.00	6,000.00
		CAT E - Agency Office (Commercial)		5,000	2500.00	2500.00
		CAT F - Rural Bank		6,000	3000.00	3000.00
		CAT G - Agency Office (Rural Bank)		1,500	750.00	750.00
		CAT H - Mobilisation Centres/Vans		400	200.00	200.00
105		Financial Non-Banking Institutions	Per Annum			
		Insurance Companies, Debt Servicing Companies, Security Discount Houses etc.				
		Head Office		22,000	11,000.00	11,000.00
		Regional Office		12,000	12000.00	12000.00
		Branch Office		6,500	3250.00	3250.00
		Agency Office		3,000	1,500.00	1,500.00
		Micro-Finance Institutions				
		Saving and Loans Company		4,500	2,250.00	2,250.00
		Head Office		2,900	1,394.40	1,394.40
		Branch Office		2,100	1,394.40	1,394.40
		Collection Points		550	225.00	225.00
		Money Lending				
		CAT A -		1,800	900.00	900.00
		CAT B		1,000	500.00	500.00
		CAT C		500	250.00	250.00
		Mobile Money				
		CAT A - Mother Company		3,600	60.00	60.00
		CAT B - Multiple Network Services		760	60.00	60.00
		CAT C - Single Network Service		240	60.00	60.00
		Forex Bureaus		700	350.00	350.00
106		Fishing Nets and Accessories	Per Annum			
		CAT A – Importers/Wholesalers		1,000	500.00	500.00
		CAT B – Wholesalers		750	375.00	375.00
		CAT C – Retailer		300	150.00	150.00
107		Florist and Allied Products	Per Annum			
		CAT A - Natural Large Scale		500	30.24	30.24
		CAT B - Natural Medium Scale		400	30.00	30.00
		CAT C - Natural Small Scale		300	28.20	28.20
		CAT D - Artificial Large Scale		400	25.00	25.00
		CAT E - Artificial Small Scale		200	21.00	21.00
108		Furniture Showroom	Per Annum			
		CAT A – Large		3,500	62.00	62.00
		CAT B – Medium		2,500	48.00	48.00
		CAT C – Small		1,500	40.00	40.00
109		Fabric Dealers	Per Annum			
		CAT 'A' - Importers/Wholesale		1,000	288.00	288.00
		CAT 'B' - Wholesale and Retail		850	288.00	288.00
		CAT C - Wholesale		360	280.00	280.00

		CAT 'C' - Retail		180	180.00	180.00
		CAT 'D' - Table Top		70	70.00	70.00
110		Gold Operators	Per Annum			
		CAT A – Gold Refinery		2,500	1,250.00	1,250.00
		CAT B – Gold Merchants		1,500	750.00	750.00
		CAT D – Goldsmith		200	100.00	100.00
111		Glass Sellers (Tainted /Plain)	Per Annum			
		CAT A - Large		500	250.00	250.00
		CAT B - Small		200	100.00	100.00
112		Harbours	Per Annum			
		CAT 'A' Fishing Harbours		12,000		
		CAT 'B' Merchandise Harbours		5,000		
113		Hawkers Licence	Per Month			
		Barbers		8	8.00	8.00
		Used Shoe Sellers		10	5.00	5.00
		Used Clothe Sellers		10	6.00	6.00
		Herbal Medicine		6	6.00	6.00
		Watch/Necklace Sellers		8	8.00	8.00
		Confectionaries		6	6.00	6.00
		Cloth and Material Sellers		12	12.00	12.00
		Leather Products		6	5.00	5.00
		Foodstuffs		6	6.00	6.00
		Others		5	2.40	2.40
114		Health Facilities – Private	Per Annum			
		Physio				
		CAT A		500	250.00	250.00
		CAT B		400	200.00	200.00
		CAT C		300	150.00	150.00
		Body Building Gym				
		CAT 'A' (Large Scale – Club Setting)		450	225.00	225.00
		CAT 'B' (Medium Scale)		300	150.00	150.00
		CAT 'C' (Small Scale)		150	75.00	75.00
		Spa				
		Spa with more than 3 add-on services		2,100	1,050.00	1,050.00
		Spa with 2 -3 add-on services		1,000	500.00	500.00
		Spa only		500	250.00	250.00
		Eye Clinics		600	500.00	500.00
		Dental Clinics				
		CAT A		600	180.00	180.00
		CAT 'B'		360	144.00	144.00
		CAT 'C'		200	120.00	120.00
		Maternity Homes				
		CAT A – General Services		320	36.00	36.00
		CAT B – Midwifery Services		180	24.00	24.00
		CAT C – TBA		20	10.00	10.00
		Clinics				

	CAT A – Specialised (Chiropractic /Homeopathic)	Per annum	3,000	144.00	144.00
	CAT B - In and Outpatient		2,000	120.00	120.00
	CAT C – Outpatient		1,000	96.00	96.00
	Medical Laboratory Facilities				
	CAT A – General Services		1,600	144.00	144.00
	CAT B – Specialised Services		900	120.00	120.00
	CAT C – Ordinary Services		500	96.00	96.00
115	Herbal Medicine	Per Annum			
	CAT A - Foreign Clinics and Shops		2,250	1,125.00	1,125.00
	CAT B - Foreign Shop or Clinics		1,550	775.00	775.00
	CAT C - Clinic and Medicine Producers		1,250	625.00	625.00
	CAT D - Clinic Only		1,000	500.00	500.00
	CAT E - Medicine Producers Only		850	48.00	48.00
	CAT F - Herbal Shops		350	79.20	79.20
	CAT G - Shop on wheel (Mobile)		600	70.00	70.00
116	Hair Dressers	Per Annum			
	CAT A - Beauty Parlour and School		2,000	1,000.00	1,000.00
	CAT A - Beauty Parlour		1,200	600.00	600.00
	CAT B - Salon with pedicure, manicure, braiding/weaving		950	37.20	37.20
	CAT C - Big Salon (washing and perming)		180	90.00	90.00
	CAT C - Small Salon (washing and perming)		120	60.00	60.00
	CAT D - Braiding Only		240	100.00	100.00
	CAT E - Braiding and Weaving Only		480	150.00	150.00
117	Hearse Services	Per Annum			
	CAT A - Large Scale (Above 5 Vehicles)		1,000	500.00	500.00
	CAT B - Medium Scale (3-5 Vehicles)		750	375.00	375.00
	CAT C - Small Scale (1-2 Vehicles)		500	250.00	250.00
118	Hotels/ Guest Houses / Beach Resorts/ Hostels	Per Annum			
	Hotels				
	CAT A - Five Star		8,500	3984.00	3984.00
	CAT B - Four Star		7,500	2467.20	2467.20
	CAT C - Three Star		6,500	2150.40	2150.40
	CAT D - Two Star		5,500	1272.00	1272.00
	CAT E - One Star		4,500	633.60	633.60
	CAT F - Budget Facilities - Association Members		415	475.20	475.20
	CAT G Budget Facilities - Non-association Members		410	360.00	360.00
	Guest Houses				
	25 Rooms and Above		550	316.80	316.80
	17 to 24 Rooms		450	285.60	285.60

		9 to 16 Rooms		350	158.40	158.40
		Up to 8 Rooms		250	120.00	120.00
		Hostels (Private):				
		Cat. 'A' (Above 40 Rooms)		1,600	800.00	800.00
		Cat. 'B' (11-40 Rooms)		1,200	600.00	600.00
		Cat. 'C' (Below 10 Rooms)		700	350.00	350.00
119		Ice Cream/Yoghurt	Per Annum			
		Manufacturers -Large Scale (Fan Milk Gh)		8,000	4,000.00	4,000.00
		Manufacturers -Large Scale (Chinese)		7,500	3,750.00	3,750.00
		Manufacturers -Medium Scale (Local Producers)		5,000	2,500.00	2,500.00
		Manufacturers -Small Scale (Local Producers)		2,000	1,000.00	1,000.00
		Wholesale/Depot		1,500	750.00	750.00
		Retail		360	180.00	180.00
120		Jewellery Shops	Per Annum			
		CAT. A – Manufacturing/ Retailing		1,500	750.00	750.00
		CATB – Manufacturing		600	300.00	300.00
		CATC – Retailing		300	150.00	150.00
		CATD – Table Top		80	40.00	40.00
121		Landscapers / Horticulturalists	Per Annum			
		CAT A - Large Scale		200	100.00	100.00
		CAT B - Medium Scale		150	75.00	75.00
		CAT C - Small Scale		100	50.00	50.00
122		Livestock And Poultry	Per Annum			
		CAT A farms (large)		1,600	800.00	800.00
		CAT B farms (Medium)		1,200	600.00	600.00
		CAT C farms (small)		800	400.00	400.00
123		Leather Works	Per Annum			
		CAT A – Producers (Industrial)		1,000	500.00	500.00
		CAT B - Producers (Handmade)		300	150.00	150.00
		CAT B - Repairers		50	25.00	25.00
124		Lottery Business	Per Annum			
		CAT A - National Lotto Authority		17,000	158.40	158.40
		CAT B - National Marketing Companies/Agents		3,000	1,500.00	1,500.00
		CAT C - Lotto Receiver		600	300.00	300.00
123		Lumber Business	Per Annum			
		CAT A		10,000	120.00	120.00
		CAT B		5,000	105.00	105.00
124		Markets: (Private Co.)	Per Annum			
		CAT 'A' Large		16,450	8,225.00	8,225.00
		CAT'B' Medium		8,500	4,250.00	4,250.00
		Cat 'C' Small		1,709	854.50	854.50
125		Mattress/Foam Products	Per Annum			

		Manufacturers		6,000	3000.00	3000.00
		CAT A – Wholesale with showrooms		1,000	540.00	540.00
		CAT B – Medium Scale		500	120.00	120.00
		CAT C – Small Scale		250	120.00	120.00
126		Media Houses – Electronic (per station)	Per Annum			
		CAT A - Radio and Television		5,000	2500.00	2500.00
		CAT B – Television		4,000	720.00	720.00
		CAT C – Radio		2,000	720.00	720.00
127		Media Houses – Print	Per Annum			
		Large scale		1,800	240.00	240.00
		Medium Scale		1,000	230.00	230.00
		Small Scale		100	210.00	210.00
128		Metal Fabricators	Per Annum			
		CAT 'A' - Filling Station Sheds/Trailers/Underground Tanks Moulding		45,000	45.60	45.60
		CAT B - Agro Processing Machines Surface Tanks		3,000	1500.00	1500.00
		CAT C - Domestic Milling Machines		1,200	600.00	600.00
		CAT D - Canopies and Scaffolding		600	300.00	300.00
		CAT E – Pot and sheet moulders		300	150.00	150.00
129		Milling Businesses	Per Annum			
		CAT A – above 3 machines		150	27.36	27.36
		CAT B – 2-3 machines		100	27.36	27.36
		CAT C – 1 machine only		50	18.72	18.72
130		Metal Scrap Dealers	Per Annum			
		Large Scale – Exporter		2,000	120.00	120.00
		Medium Scale – Depot		1,700	120.00	120.00
		Small Scale – Collection Points		600	120.00	120.00
131		Mining Companies Registration				
		CAT 'A' Registration – Large Scale	Onetime payment	15,000		
		CAT 'B' Registration – Small Scale	Onetime payment	12,000		
		CAT 'C' Prospecting	Onetime payment	10,000		
		CAT 'D' Publication	Per unit of publication	2,000		
		CAT 'E' Salt Mining	Onetime payment	1,000		
132		Mining Operating Licence	Per Annum			
		CAT A – Large Scale		50,000		
		CAT B – Medium Scale		35,000		
		CAT C – Small Scale		7,500		
		CAT D - Salt Mining		700		
133		Mining Waste	Per Annum			

		CAT A		25,000		
		CAT B		18,000		
134		Mining Sub-Contractors (Class A)	Per Annum			
		Category "A" - Explorers, Haulage etc.		7,000		
		Category "B" - Medical Services, Consultants, Technicians etc.		3,500		
		Category "C" - Transport Services & Catering Services		5,000		
		Category "D" - Other Professional Services		3,000		
135		Mining Sub-Contractors (Class B)	Per Annum			
		Category "A" - Explorers, Haulage etc.		5,000		
		Category "B" - Medical Services, Consultants, Technicians etc.		2,500		
		Category "C" - Transport Services & Catering Services		2,500		
		Category "D" - Other Professional Services		1,500		
136		Musical Instrument	Per Annum			
		CAT A - Wholesale/Retail		150	750.00	750.00
		CAT B - Retail Medium		130	65.00	65.00
		CAT C - Retail Small		100	50.00	50.00
137		Mineral Water Producers	Per Annum			
		CAT A - Bottled, Sachet & Filtered Water		2,200	480.00	480.00
		CAT B - Bottled & Sachet Water		1,600	420.00	420.00
		CAT C - Sachet Water		800	320.00	320.00
138		Mineral Water Distribution/Sales	Per Annum			
		CAT A – Depot		750	375.00	375.00
		CAT B – Wholesale		500	250.00	250.00
		CAT C – Retailer (large)		250	125.00	125.00
		CAT D – Retailer (small)		100	80.00	80.00
		CAT E – Retailer (table)		40	40.00	40.00
139		Manufacturing/Processing Companies	Per Annum			
		CAT A – International Large		46,000	23,000.00	23,000.00
		CAT B – International Medium Scale		37,000	18,500.00	18,500.00
		CAT C - International Small Scale		29,000	14,500.00	14,500.00
		CAT D – National Large		23,000	16,500.00	16,500.00
		CAT E – National Medium		15,000	7,500.00	7,500.00
		CAT F – National Small		10,000	5,000.00	5,000.00
		CAT G – Local Large		9,000	4,500.00	4,500.00
		CAT H – Local Medium		8,000	4,000.00	4,000.00
		CAT I – Local Small		6,000	3,000.00	3,000.00

		CAT J -		4,000	2,000.00	2,000.00
		CAT K -		3,000	1,500.00	1,500.00
		CAT L -		2,200	1,100.00	1,100.00
		CAT M -		1,400	700.00	700.00
140		Non-governmental Institutions Registration				
		CAT 'A' International NGOs/CSOs	Onetime payment	200	200.00	200.00
		CAT 'B' Local NGOs/CSOs	Onetime payment	150	150.00	150.00
		CAT 'C' Community NGOs/CSOs	Onetime payment	100	100.00	100.00
141		Non-governmental Institutions Renewal	Per Annum			
		CAT 'A' International NGOs/CSOs		120	60.00	60.00
		CAT 'B' Local NGOs/CSOs		60	30.00	30.00
		CAT 'C' Community NGOs/CSOs		30	15.00	15.00
		CAT 'D' Online Trading		600	300.00	300.00
142		Mobile Sales Vans (Per Vehicle)	Per Annum	400	12.00	12.00
143		Optical Services	Per Annum			
		CAT A		800	144.00	144.00
		CAT B		600	144.00	144.00
		CAT C – Glasses only		140	140.00	140.00
144		Paper Product Companies	Per Annum			
		CAT A		1,000		
		CAT B		750		
		CAT C		500		
145		Petrochemical Companies	Per Annum			
		Oil Exploration		45,000		
		Refineries				
		Gas Processing Plants		40,000		
		Transportation and Storage – CAT A		9,000	4,500.00	4,500.00
		Transportation and Storage – CAT B		4,000	2,000.00	2,000.00
		Bulk Oil Distribution Companies – CAT A		13,500	6,750.00	6,750.00
		Bulk Oil Distribution Companies – CAT B		7,000	3,500.00	3,500.00
		LPG Retail Points – CAT A		2,000	1,000.00	1,000.00
		LPG Retail Points – CAT B		1,000	500.00	500.00
146		Service Stations	Per Annum			
		CAT 'A' Fuel, Shopping Centre and Vulcanizing		7,000	1200.00	1200.00
		CAT 'B' Fuel and Shopping Centres		5,500	1200.00	1200.00
		CAT 'C' Fuel Only		4,000	1050.00	1050.00
		CAT 'D' Surface Tank Points		600	100.80	100.80
		CAT 'E' Kerosene		300	237.60	237.60

147	Pharmaceuticals	Per Annum			
	CAT A Manufacturer		4,800	2,400.00	2,400.00
	CAT B - Wholesale		2,200	240.00	240.00
	CAT C Wholesale cum retail		3,000	144.00	144.00
	CAT D Pharmacy/Chemist Shop		1,500	120.00	120.00
	CAT E Licensed Chemical Shop		600	72.00	72.00
	CAT F Itinerant Chemical Seller - on vehicle		100	28.00	28.00
148	Photographers / Video Operators	Per Annum			
	CAT 'A' Photo Company with Labs		850	144.00	144.00
	CAT 'B' Photo Company without Labs		500	38.00	38.00
	CAT 'C' Photographic Laboratory		350	28.00	28.00
	CAT 'D' Photo Shops/Studio		200	28.00	28.00
149	Printing Houses	Per Annum			
	CAT A – Large Scale		4,000	2,000.00	2,000.00
	CAT B – Medium Scale		3,000	1,500.00	1,500.00
	CAT C – Small Scale		1,500	750.00	750.00
	CAT D – Binders		500	250.00	250.00
150	Publishing Houses	Per Annum			
	CAT 'A' (Publishing Cum Retail Outlets		3,500	1,750.00	1,750.00
	CAT 'B' (Publishing and wholesaling		3,000	1,500.00	1,500.00
	CAT 'C' (Publishing Only)		1,600	800.00	800.00
	Cat. 'D'		900	450.00	450.00
	CAT 'E' -		300	150.00	150.00
151	Plastic Processing and Manufacturing Companies	Per Annum			
	CAT A – Bulk product lines (e.g. Poly-tank)		2,500	1,250.00	1,250.00
	CAT B –Light product lines (e.g. Plastic chairs		2,000	1000.00	1000.00
	CAT C – Others (Household wares)		1,500	750.00	750.00
	CAT D – Polyethylene		500	250.00	250.00
152	Plastic Product Sales	Per Annum			
	CAT A – Wholesaler (large)		400	100.00	100.00
	CAT B – Wholesale (small)		240	50.00	50.00
	CAT C – Retail (large)		120	26.00	26.00
	CAT D – Retail (medium)		100	25.50	25.50
	CAT E – Retail (small)		80	25.00	25.00
	CATF – Polyethylene Sellers		100	24.00	24.00
153	Poultry Feed:	Per Annum			
	Cat. 'A' Wholesale		122	61.00	61.00
	Cat. 'B' Retail		61	30.00	30.00
154	Plywood Manufacturer	Per Annum	3,500	1,750.00	1,750.00
156	Plywood Sellers	Per Annum			
	CAT A		800	200.00	200.00
	CAT B		450	150.00	150.00

		CAT C		300	100.00	100.00
		CAT D		200	80.00	80.00
157		Professional Practitioners - Private	Per Annum			
		Law Firms				
		CAT 'A' Associate Law Firm		1,500	750.00	750.00
		CAT 'B' Solo Law Firm		500	250.00	250.00
		Surveying, Consulting, Architectural, Auctioning, Brokerage, Actuarial, Auditing, Engineering and Accounting Firms				
		CAT A – Transnational		2,640	1,320.00	1,320.00
		CAT B – Partners		1,200	600.00	600.00
		CAT C – Solo		800	400.00	400.00
		CAT D – Others		500	250.00	250.00
157		Job Placement Agencies	Per Annum			
		CAT 'A'		1,103	551.50	551.50
		CAT 'B'		662	331.00	331.00
158		Private Security	Per Annum			
		CAT A -		4,500	1,200.00	1,200.00
		CAT B -		3,000	960.00	960.00
		CAT C -		2,000	960.00	960.00
159		Real Estate Operatives	Per Annum			
		Developers				
		CAT A - Large Scale		12,000	1,267.20	1,267.20
		CAT B - Medium Scale		10,000	8,000.00	8,000.00
		CAT C - Small Scale		8,000	7,800.00	7,800.00
		Agents				
		CAT A - Large Scale		3,000	1,500.00	1,500.00
		CAT B - Medium Scale		2,000	1,000.00	1,000.00
		CAT C - Small Scale		1,000	500.00	500.00
		Property Managers				
		CAT 'A' Large Scale – international		3,000	1,500.00	1,500.00
		CAT 'B' Medium Scale – national		2,000	1,000.00	1,000.00
		CAT 'C' small Scale – local		500	250.00	250.00
160		Refrigeration Mechanics	Per Annum			
		CAT A		180	24.80	24.80
		CAT B		120	20.00	20.00
		CAT C		100	19.50	19.50
161		Shipping Companies	Per Annum	55,000		
162		Freight Forwarding	Per Annum			
		CAT A - Large Scale		40,000		
		CAT B - Medium Scale		25,000		
		CAT C - Small Scale (Clearing Agents)		15,000		
163		Self Employed Artisans	Per Annum			
		Masons, Carpenters, Plumbers, Electricians, Painters, Steel Benders, Tile		180	48.00	48.00

		Layers etc.				
164		Straw Basket Weavers	Per Annum	60	20.00	20.00
165		Terrazzo Making	Per Annum			
		CAT A – Two machines and above		600	300.00	300.00
		CAT B -		300	150.00	150.00
166		Spare Parts Sales Outlets	Per Annum			
		Category A - Importers/Wholesalers Only		1,000	200.00	200.00
		Category B – Retailers Large		300	30.24	30.24
		Category C - Retailers Medium		200	28.60	28.60
		Category D – Retailers Small		100	25.80	25.80
167		Spare Parts Sales Outlets:(Second-hand)	Per Annum			
		Category “A” (Home Second-Hand Engine Shops)		600	600.00	600.00
		Category B – Retailers Large		300	300.00	300.00
		Category C - Retailers Medium		180	180.00	180.00
		Category D – Retailers Small		120	120.00	120.00
		Category “C” (Kiosk / Table Top)		70	60.00	60.00
168		Signage Operators	Per Annum			
		CAT A –Digital Signage		200	100.00	100.00
		CAT B –Writers		100	50.00	50.00
169		Telecommunication Companies	Per Annum			
		Phone and Internet Services				
		CAT A - Head Office		10,000	5,000.00	5,000.00
		CAT B – Regional/Municipal Office		7,500	252.00	252.00
		CAT C – Service Centres		5,000	189.60	189.60
		CAT D – Outsourced Service Centres		1,000	126.00	126.00
		Internet Services	Per Annum			
		CAT A -		5,000	72.00	72.00
		CAT B -		2,500	60.00	60.00
		CAT C -		1,000	25.35	25.35
170		Toilet Operators (Private)	Per Annum			
		CAT 'A' Up to 24 Seater		200	100.00	100.00
		CAT 'B' 9-16 Seater		150	75.00	75.00
		CAT 'C' up to 8 Seater		100	50.00	50.00
171		Transport Companies – Passengers	Per Annum			
		With own Terminal		8,000	2,376.00	2,376.00
		Operating from Publicly Owned Terminal		6,800	1,908.00	1,908.00
		Rail		1,000	500.00	500.00
172		Travel And Tour Operators	Per Annum			
		CAT A - With I.A.T.A. Licence		600	432.00	432.00
		CAT B - Without I.A.T.A. Licence		520	320.00	320.00
		CAT C - Tour Operators		400	220.00	220.00
173		Tyre/Battery Dealers – New	Per Annum			

		CAT A – Wholesale		1,900	132.00	132.00
		CAT B - Retail		1,200	108.00	108.00
174		Tyre/Battery Dealers – Used	Per Annum			
		CAT A – Wholesale		1,800	96.00	96.00
		CAT B - Retail		1,000	72.00	72.00
		CAT C – Wayside		300	150.00	150.00
175		TV & Radio Repairers	Per Annum	100	45.60	45.60
176		Tyre Manufacturing Business	Per Annum			
		CAT 'A' Tyre Manufacturers		2,000	1000.00	1000.00
		TCAT 'B' Tyre Remoulding (OTR)		500	250.00	250.00
177		Vulcanizing Business	Per Annum			
		Vulcanizing Shops – Large		250	120.00	120.00
		Vulcanizing Shops – Small		100	100.00	100.00
178		Timber Processing Companies				
		CAT A - Registration	Onetime	1,000	120.00	120.00
		CAT B – Registration	Onetime	200	100.00	100.00
		CAT C – Registration	Onetime	150	70.00	70.00
		CAT D – Registration	Onetime	100	50.00	50.00
179		Timber Operating Licence (Renewal)	Per Annum			
		CAT A		2,500	120.00	120.00
		CAT B		1,500	100.00	100.00
		CAT C		1,000	80.00	80.00
		CAT D		500	50.00	50.00
180		Timber Products Retail Outlets	Per Annum			
		CAT A - Large scale		1,000	110.00	110.00
		CAT B - Medium scale		600	105.00	105.00
		CAT C - Small scale		400	100.00	100.00
181		Urinal Operator (Private)	Per Annum			
		CATA – Large		150	75.00	75.00
		CATB – Medium		90	45.00	45.00
		CATC – Small		60	30.00	30.00
182		Veterinary Clinic/Hospital	Per Annum			
		CAT A – Vet, Lab and shop		1,000	500.00	500.00
		CAT B – Vet and shop		600	300.00	300.00
		CAT C – Vet only		400	200.00	200.00
183		Veterinary Shops	Per Annum			
		CAT A		600	300.00	300.00
		CAT B		300	150.00	150.00
184		Wood Carvers	Per Annum			
		CAT A - Large Scale		1,000	500.00	500.00
		CAT B - Medium Scale		500	250.00	250.00
		CAT - Small Scale		250	100.00	100.00
185		Wood Fuel Sellers	Per An-			

		num			
	CAT A – Firewood Producers		200	30.24	30.24
	CAT B – Charcoal Producers		200	28.00	28.00
	CAT C – Firewood Sellers		50	26.00	26.00
	CAT D – Charcoal Sellers		50	25.00	25.00
186	Vehicle Licences				
	Registration				
	Taxi Driver Licence	Onetime	20	10.00	10.00
	Trotro/Bus Driver Licence	Onetime	40	20.00	20.00
	Heavy Duty Driver	Onetime	60	30.00	30.00
	Multi-Purpose Licence	Onetime	80	40.00	40.00
	Car Rental	Onetime	25	20.00	20.00
	Wheel Cart	Onetime	5	3.00	3.00
	Truck Vehicle	Onetime	80	40.00	40.00
	Tanker Vehicle	Onetime	80	40.00	40.00
	Earth/ Excavating / Levelling Machinery	Onetime	100	50.00	50.00
	Renewal	Per Annum			
	Taxi Driver Licence		10	5.00	5.00
	Heavy Duty Driver		30	15.00	15.00
	Multi-Purpose Licence		40	20.00	20.00
	Taxi Licence		14	7.00	7.00
	Car Rental		14		
	4 - Wheel Cart (Truck)		3	2.00	2.00
	1 & 2- Wheel Cart		1	1.00	1.00
	Buses/Trotro Vehicle Renewal	Per Annum			
	8 - 23 Passengers		12	6.00	6.00
	24 - 33 Passengers		18	9.00	9.00
	34 - 45 Passengers		24	12.00	12.00
	46 Passengers and above		30	15.00	15.00
	Truck Vehicle Renewal	Per Annum			
	1. Articulator / Timber Trucks		144	24.00	24.00
	2. Cargo Trucks (10 Tons above)		90	22.00	22.00
	3. Cargo Trucks/Kia (Below 10 Tons)		60	18.00	18.00
	4. Tipper Trucks:				
	- Up to 9.5 Cubic metres		96.00	12.00	12.00
	- 10 - 14 Cubic metres		180.00	12.00	12.00
	- 15 - 25 Cubic metres		240.00	10.00	10.00
	Tanker Vehicle Renewal	Per Annum			
	1,100 - 1,500 Gallons Capacity		240	9.60	9.60
	2,000 - 2,500 Gallons Capacity		300	8.50	8.50
	3,000 - 7,000 Gallons Capacity		360	12.00	12.00
	Earth/ Excavating / Levelling Machinery (Renewal)	Per Annum			
	Bitumen Distributor		720	360.00	360.00
	Bitumen Tanker		480	240.00	240.00
	Bulldozers	Per Annum			
	- D. 6		240.00	120.00	120.00

	- D. 7		360.00	180.00	180.00
	- D 8		480.00	240.00	240.00
	Dumper		216	108.00	108.00
	Excavator		360	180.00	180.00
	Flat Truck		540	270.00	270.00
	Forklift	Per Annum			
	21 tons and Above		240	120.00	120.00
	1 - 20 tons		192	96.00	96.00
	Crane Mounted	Per Annum			
	60 - 100 tons		72	36.00	36.00
	100 - 150 tons		96	48.00	48.00
	150 - 250 tons & Above		120	60.00	60.00
	Prime Mover		540	270.00	270.00
	Motor Grader (125 HPL)		360	180.00	180.00
	Pavement Compactor		180	90.00	90.00
	Pavement Roller		180	90.00	90.00
	Low Loader		180	90.00	90.00
	Road Roller		180	90.00	90.00
	Tipping Trailer & Tractor		240	120.00	120.00
	Pay Loaders		180	90.00	90.00
	Small Traxacavators		240	120.00	120.00
	Large Traxcavators		360	180.00	180.00
	Vibrator Roller		180	90.00	90.00
	Wheel Loader		180	90.00	90.00
	Excavator Loader		180	90.00	90.00
	Wheel Tractor		180	90.00	90.00
	Air Compressor		180	90.00	90.00
	Static Roller (10-12)		180	90.00	90.00
	Plate Compactor		180	90.00	90.00
	Others Vehicles	Per Annum			
	Cesspit Emptier		360	180.00	180.00
	Hearse		180	90.00	90.00
	Towing Truck		120	60.00	60.00
	Tractors		180	90.00	90.00
	Roll-on Roll-off		60	30.00	30.00
187	Treatment/Storage Plants	Per Annum			
	Waste Treatment Plants				
	Sewage		2,000	1152.00	1152.00
	E-waste		2,000	720.00	720.00
	Others		1,000	500.00	500.00
	Gas Storage Plants		70,000	35,000.00	35,000.00
188	Windscreen Dealers	Per Annum			
	CAT A		400	200.00	200.00
	CAT B		250	125.00	125.00
	CAT C		150	75.00	75.00
187	Windscreen Repairers	Per Annum			
	CAT A		150	75.00	75.00

		CAT B		130	65.00	65.00
		CAT C		100	50.00	50.00

2 Fees

Main Item	Sub-item	ITEM	Unit of Measure	Upper Limit	2018	2019
1		MARKET				
		Market Tolls (Daily Tolls)	Per day			
		Foodstuffs (e.g. Okro, Garden eggs, Fish, Tomatoes etc. sellers)		0.5	0.50	0.50
		Footwear		2.4	0.50	0.50
		Confectionary		0.96	0.50	0.50
		Drinks		7.2	0.50	0.50
		Stationery		9.6	1.00	1.00
		Clothing Dealers – New		2.4	0.50	0.50
		Clothing Dealers – Used		2	0.50	0.50
		Farm tools		3.6	0.50	0.50
		Table top agro chemical		4.8	0.50	0.50
		Cereals				
		Maize, Beans, Rice, Millet, Guinea Corn etc.	Per Maxi bag	3.6	0.50	0.50
		Maize, Beans, Rice, Millet, Guinea Corn etc.	Per Mini bag	1.44	0.50	0.50
		Roots and Tubers				
		Yam	100 pieces	1.68	0.50	0.50
		Cocoyam, Cassava, Potato	Per Maxi bag	3.6	0.50	0.50
		Cocoyam, Cassava, Potato	Per Mini bag	3.36	0.50	0.50
		Cocoyam, Cassava, Potato	Per basket	2.4	0.50	0.50
		Charcoal Dealers				
		Wholesale	Per Maxi bag	1.68	0.50	0.50
		Retail	Per Mini bag	1.2	0.50	0.50
		Vegetable Dealers	Per bag/crate	1.2	1.00	1.00
		Cola Nuts Dealers				
		Wholesale	Per Maxi bag	3.6	0.50	0.50
		Retail	Per Mini bag	3	0.50	0.50
		Animals/Livestock				
		- Sheep and goat	Per animal	2.4	0.50	0.50
		- Cow (domestic)	Per animal	3	0.50	0.50
		Cow (foreign)	Per animal	5	0.50	0.50
		- Pigs and Dog	Per animal	7.2	0.50	0.50
		- Donkey	Per animal	4.8		
		- Kraal	Per cow	3	0.50	0.50
		Poultry/Birds	Per bird	0.6	0.60	0.60
		Fish	Per basket/crate	2.4	0.50	0.50
		Bush Meat	Per basket	3.6	1.90	1.90
		Wholesale-farm gate	Per crate	1.2	0.60	0.60
		Retail- market	Per Basket	1.2	0.60	0.60
		Retail- roadside	Per Basket	1.2	0.60	0.60

	Palm Oil, Coconut Oil, Groundnut Oil	Per gallon	2.16	0.50	0.50
	Shea Nuts	Per Bag	6	0.50	0.50
	Shea Butter				
	Wholesale	Per Calabash	1.2	0.50	0.50
	Retail	Per Box	1.2	0.50	0.50
	Straw	Per bundle	2.4	0.50	0.50
	Tobacco Dealers	Per bag	6	0.50	0.50
	Salt Dealers			0.50	
	Wholesale	Per bag	6		2.40
	Retailers	Per pan	4.8	2.40	0.50
	Night market/trade	Per night	0.96	0.50	
	Seedlings seller	Flat rate	6		
	Firewood seller	Per bundle	0.5		0.50
	Fruits (Banana, Mango, Pawpaw, Pineapple, Pear, Oranges etc.)	Per basket	1	0.50	0.50
	Milled Foods (Corn dough,Cassava dough, Groundnut paste, Gari etc.	Per bag/ Per container		0.50	0.50
	Wholesale		0.5	0.50	0.50
	Retail		0.5	0.50	0.50
2	EXPORT/CONVEYANCE			0.50	
	Stones				
	- Up to 5 Tonnes	Per load	24		12.00
	- 6 to 7 Tonnes	Per load	18	12.00	9.00
	- above 7 Tonnes	Per load	30	9.00	15.00
	Limestone			15.00	
	- Up to 5 Tonnes	Per load	36		18.00
	- 6 to 7 Tonnes	Per load	48	18.00	24.00
	- above 7 Tonnes	Per load	60	24.00	30.00
	Sand including river and sea sand			30.00	
	- Up to 5 Tonnes	Per load	9.6		5.00
	- 6 to 7 Tonnes	Per load	18	5.00	9.00
	- above 7 Tonnes	Per load	30	9.00	15.00
	Charcoal			15.00	
	- Up to 5 Tonnes	Per load	24		10.00
	- 6 to 7 Tonnes	Per load	36	10.00	18.00
	- above 7 Tonnes	Per load	48	18.00	24.00
	Firewood			24.00	
	- Articulator Truck	Per load	60		30.00
	- Kia Truck	Per load	24	30.00	12.00
	- Mummy Truck	Per load	36	12.00	18.00
	- Abossey Okai macho motor king	Per load	12	18.00	6.00
	Roots and Tubers			6.00	
	Yam	100 pieces	7.2		1.00
	Cocoyam, Cassava, Potato	Per Maxi bag	6	1.00	3.00

		Cocoyam, Cassava, Potato	Per Mini bag	4.8	3.00	2.00
		Animals			2.00	
		Cow	Per animal	72		2.00
		Sheep, Goats, Cow, Pigs, Donkey, Dog etc.	Per animal	36	2.00	1.00
		Birds	Per bird	12	1.00	0.50
		Coconut	Per load	4.8	0.50	1.00
		Fish	Per basket	3.6	1.00	1.00
		Bush Meat	Per basket	6	1.00	2.00
		Palm Fruit (Articulator, Kia, Mummy truck, 'Abossey Okai Macho', Motor king etc.)	Per Load	36	2.00	18.00
		Cereals (Maize, Beans, rice, Millet, Guinea Corn etc.)	Per Maxi bag	8.4	18.00	1.00
					1.00	
		Fruits (Banana, Mango, Pawpaw, Pineapple, Pear, Oranges etc.)	Per crate/bag/basket	3.6		7.20
		Vegetable dealers	Per bag/crate/basket	2.4	7.20	0.50
		Palm Oil, Coconut Oil, Groundnut Oil	Per gallon (4.5 Litres)	4.8	0.50	0.50
		Shea Nuts	Per Bag	2.4	0.50	0.50
		Shea Butter	Per Calabash/box	1.8	0.50	0.50
		Cotton (Articulator, Kia, Mummy truck, Abossey Okai macho, Motor king etc.)	Per load	18	0.50	2.40
		Cane/Rattan	Per Bundle	12	2.40	6.00
		Bamboo	Per 100 Culms	14.4	6.00	7.20
		Sawn Wood Export			7.20	
		KIA Truck	Per Load	120		60.00
		Tipper Truck	Per Load	180	60.00	90.00
		Cargo Truck	Per Load	240	90.00	120.00
		Articulator Truck	Per Load	300	120.00	150.00
		Milled Foods (Corn dough, Cassava dough, Groundnut paste, Gari etc.	Per bag/ Per container	7	150.00	2.4
3		SLAUGHTER HOUSE			2.4	
		Slaughter of Cow	Per animal	48	6.00	6.00
		Slaughter of Sheep, Goat, Pig	Per animal	3.6	2.40	2.40
		Butchers	Per animal	7.2	5.00	5.00
		Conveyance (slaughtered animal)	Per animal	9.6	1.00/2.00	1.00/2.00
4		LORRY PARKS LOADING FEES			T- WA	
		Taxi	Per day	6	1.00	1.00
		Mini Bus Up to 10 - 22 Passengers	Per day	7	5.00	5.00
		Benz Bus (23 Passengers Upwards)	Per day	8		5.00

	Articulator truck	Per day	2.4	5.00 per truck	2.00
	Tipper truck	Per day	2.4	2.00	2.00
	Lorry park Overseer (Book men)	Per day	2.4	2.00	2.00
	Rig Saw (Yellow Tricycle)	Per day	0.72	0.50	0.50
	Non-Lorry Park Mobile Vehicles (e.g. Taxi)	Per day	6		
5	Conservancy				
	Aqua Privy Toilet	Per Visit	0.6	0.20	0.20
	Water Closet	Per Visit	1.2	1.00	0.50
	KVIP	Per Visit	0.72	0.20	0.20
	Public Bathhouse				
	Public Bathhouse (No shower)	Per Visit	0.96	1.00	1.00
	Public Bathhouse (with shower)	Per Visit	1.2	1.00	1.00
	Public Urinals	Per Visit	0.5	0.20	0.20
	Franchise - Public Toilet Operators	Per Month	25% of the amount collected to be paid to the Assembly		
	Franchise - Public Bath house Operators	Per Month	25% of the amount collected to be paid to the Assembly		
	Franchise - Public Urinal Operators	Per Month	25% of the amount collected to be paid to the Assembly		
6	Warehouse Charges				
	Daily /Overnight Charges (Per head load)		2.00	1.00	1.00
	MONTHLY CHARGES				
	General Charges (Per 50 square ft.)		50.00	30.00	30.00
	Handling charges(Per tonne)		20.00	10.00	10.00
	Storage (Per tonne)		10.00	5.00	5.00
	Administrative charges (Per tonne)		10.00	5.00	5.00
	Insurance 0.5% of value			0.5%	0.5%
	Liquid oil (drums - Per head load)				
	One (1) carton		10.00	5.00	5.00
	One (1) gallon		5.00	2.50	2.50
	Others (negotiable)		5.00	2.50	2.50
7	Dislodgement of Liquid Waste				
	1.14000 litre and above	Per trip	480.00	240.00	240.00
	2.12000 litre	Per trip	360.00	180.00	180.00
	3.8,000 litre - 12,999 litre	Per Trip	300	120.00	120.00
	Dislodging - Domestic		480	96.00	96.00
	Dislodging - Commercial and Industrial undertaking		1,200	120.00	120.00
	Dislodging - Outside District Capital		600	480.00	480.00
	Tipping Fee (Liquid Waste)				
	1. 14,000 litre and Above	Per Tip	72	36.00	36.00
	2.12,000 litre - 13,999 litre	Per Tip	48	24.00	24.00

		3,8,000 litre - 12,999 litre	Per Tip	36	12.00	12.00
8		REFUSE COLLECTION				
		120 to 240 Litre (Special Containers)	Per Month	150	30.00	30.00
		1100 - litres	Per Month	410	205.00	205.00
		3200 litres	Per Month	1,200	600.00	600.00
		7000 - litres	Per Month	1,700	850.00	850.00
		12000 - litres	Per Month	1,800	900.00	900.00
		23000 - litres	Per Month	4,300	2150.00	2150.00
		23m ³	Per Trip	336	168.00	168.00
		15m ³	Per Trip	240	120.00	120.00
		12m ³	Per Trip	216	108	108
		10m ³	Per Trip	180	90.00	90.00
		Special Container (7m ³)	Per Trip	170	85.00	85.00
		Septic tank/Aqua Privy Toilet (In Town)	Per Trip	180	120.00	120.00
		Septic tank/Aqua Privy Toilet (Outside Town)	Per Trip	300	120.00	120.00
		Offices/Shops	Per Month		50.00	50.00
		Construction Waste (Commercial)		720	360.00	360.00
		Construction Waste (Domestic)		480	300.00	300.00
		Educational Institutions		240	120.00	120.00
		Factory Service				
		- on Call	Per Trip	1200	600.00	600.00
		- Regular Service	Per month	720	360.00	360.00
		Industrial Waste		1320	660.00	660.00
		Hospitals/Clinics	Per month	600	300.00	300.00
		Skip Loader Service		1800	90.00	90.00
		Domestic Waste -House to House		60	30.00	30.00
		Pay as you dump		1.8	0.20	0.20
		Recreational centres				
		Restaurant	Per Month	1,440	720.00	720.00
		Parks	Per Month	1,800	900.00	900.00
		Club House	Per Month	15,600	7,800	7,800
		Stadium		1140	570.00	570.00
		Technical services - Dislodging Services				
9		Communication Mast (commercial)				
		CAT A - Submission fee		1,200	600.00	600.00
		CAT B - Permit (0.6 meters – 1.2 meters)		1,200	600.00	600.00
		CAT C - Permit (1.21 meters – 2.4 meters)		1600	800.00	800.00
		CAT "D" Permit fees (above 2.4 meters)		2000	500.00	500.00
		Communication Dish - Renewal fees				

		CAT "A" (0.6 meters – 1.2 meters)		900	450.00	450.00
		CAT "B" (1.21 meters – 2.4 meters)		1,200	600.00	600.00
		CAT "C" (above 2.4 meters)		1400	700	700
		Cesspit Emptier		300	150.00	150.00
10		Solid Waste Dumping				
		CAT A - Solid waste Tipping at Landfill site	Per Tonne	60	8.00	8.00
		CAT B - Domestic waste	Per 240L Bin	25	20.00	20.00
		CAT C - Commercial waste	Per Tonne	20	10.00	10.00
		CAT D - Industrial waste	Per Tonne	40.00	20.00	20.00
		CAT E - Port waste	Per Tonne	70.00		
		CAT F - Construction Waste	Per Tonne	700.00	350.00	350.00
		CAT G - Destruction of goods	Per Tonne	2,500.00	1,250.00	1,250.00
11		SOLID WASTE COLLECTION SERVICES (Fees payable per month for categories below)				
		Communal Collection Service				
		CAT A - Pay-as-you-dump		1.2	1.00	1.00
		CAT B - Communal/Industrial/Institutional		840	420.00	420.00
		Door to Door Collection Service				
		CAT A - 1st Class Residential Area		100	24.00	24.00
		CAT B - 2nd Class Residential Area		60	23.00	23.00
		CAT C - 3rd Class Residential Area		20	20.00	20.00
		CAT D - 4th Class Residential Area		10	10.0	10.0
		Commercial Rate (Hotels, Restaurants, etc.)				
		Hiring of refuse Containers				
		23m ³ Container		720	360.00	360.00
		12m ³ to 15m ³ Container		360	180.00	180.00
		120 litre to 24litre Bin		18	9.00	9.00
		Sewerage Maintenance Fees				
		Public Toilets		12	6.00	6.00
		Domestic Toilets		9.6	4.80	4.80
		Institutional Toilets		10		
12		CEMETERY				
		Stillbirth		3	0.00	0.00
		1 - 5 years		10	0.60	0.60
		6 -17 years		24	2.40	2.40
		Adults (18+ years - ordinary)		800	2.88	2.88

	Adults (18+ years - tombstone e.g. marble, terrazzo, vault)		4,500.00		
	Reservation of grave space - Public Cemetery				
	Allocation		5000	5.00	5.00
	Renewal/ Maintenance	Per Annum	1,000		
	Cremation				
	CAT A - Foreigners		1,000		
	CAT B - Non Association Members, Ghanaians		400		
	CAT C - Association Members, Ghanaians		250		
	Exportation of corpse		700		
	Mausoleum	Per burial	144		
	Burials at Home	Per burial	1,200		
13	Street Parking				
	Saloon Car/ Pick-up		3.0	1.00	1.00
	Saloon Car/ Pick-up		5.0	1.00	1.00
	Mini Cargo Buses		6.0	3.00	3.00
	Medium Trucks		7.0	3.50	3.50
	Big Cargo Trucks		8.0	4.00	4.00
	Articulator Trucks		9.0	4.50	4.50
14	Road Block				
	CAT A	Per day	350	175.00	175.00
	CAT B	Per day	200	100.00	100.00
	Extension of Hours	Per Hour	20	10.00	10.00
15	MARRIAGE FEES				
	Ordinance (Cap 127)	Per Registration	180	90.00	90.00
	Customary Marriage	Per Registration	70	35.00	35.00
	Divorce Certificate (Customary)	Per Document	420	210.00	210.00
	Registrar's Certificate	Per Document	60	30.00	30.00
	Certificate of Marriage	Per Document	60	60.00	60.00
	Certified True Copy	Per document	60	30.00	30.00
	Filing of Notice		25	12.50	12.50
	Authentication of Marriage Certificate		60	30.00	30.00
	Marriage ceremony (Weekdays)		180	90.00	90.00
	Replacement of Missing Certificate		150	75.00	75.00
	Filing Caveat		60	30.00	30.00
	Search Fee (for marriage registration)		60	30.00	30.00
	Use of Assembly's Hall-Marriage Ceremony	Per 30 Mins	120	60.00	60.00
	Registration of Churches for Marriage	Per Church	600	300.00	300.00

		Spinster/ Bachelor Certificate		250	125.00	125.00
		ONLINE MARRIAGE REGISTRATION				
		Authentication of Marriage Certificate		120	60.00	60.00
		Marriage Certificate(Search)		30	15.00	15.00
		Certified True Copy of Marriage Certificate		90	45.00	45.00
		After Marriage Certificate Search		90	45.00	45.00
16		Sale of Contract Documents				
		Tender Price Above GH¢ 100,00000	Per Document	336	336.00	336.00
		Tender Price Above GH¢ 55,000.00 - 99,000.00		288	288.00	288.00
		Tender Price GH¢ 10,000.00 - 50,000.00		216	216.00	216.00
		Tender Price up to GH¢ 10,000.00		168	168.00	168.00
		Change of Ownership/Name		360	360.00	360.00
17		Assembly Approved Transfer of Store/Stall				
		Store				
		In CBD - Per meter square per month	M ² Per Month	24	14.00	14.00
		Outside CBD and Satellite Market (Per meter square per month)	M ² Per Month	10	5.00	5.00
		Satellite Markets (Per meter square per month)	M ² Per Month	6	3.00	3.00
		Stall				
		In CBD - Per meter square per month	M ² Per Month	5	2.00	2.00
		Outside CBD and Satellite Market (Per meter square per month)		3	1.00	1.00
		Satellite Markets (Per meter square per month)	M ² Per Month	1.8	0.50	0.50

3 Fines

Main Item	Sub Item	Item Description	Unit of Measure	Upper Limit	2018	2019
1		Traffic Offences				
	1	Parking/stopping/waiting/loading/moving at Unauthorized Places	Per case			
		Earth Moving Equipment		500	250.00	250.00
		Articulator Truck		350	250.00	250.00
		Tipper/Cargo Truck		300	200.00	200.00
		Tractor		300	150.00	150.00
		Pick-Up/ Cross-Country Vehicle		150	200.00	200.00
		Saloon Car		100	50.00	50.00
		Taxi		120	50.00	50.00
		Trotro		150	70.00	70.00
		Buses		260	200.00	200.00
		Motor bikes		50	20.00	20.00
		Tricycle motors		50	50.00	50.00
		Over loading- any vehicle			100.00	100.00
		Push truck		10	10.00	10.00
	2	Riding bicycle and motorbikes in the market and pedestrian walkways		50	20.00	20.00
	3	Clamping Charges (Obstruction /No Parking)				
		Private/Light Vehicle (eg. Saloon/4 X 4/Pick-up)		160	50.00	50.00
		Medium Heavy Duty Vehicles (Kia Trucks and buses)		150	50.00	50.00
		Dump Trucks (Tipper Trucks)		180	50.00	50.00
		Heavy Duty (e.g. Articulated Trucks)		350	50.00	50.00
		Tricycle motors		50	5.00	5.00
	4	Towing Charges				
		Private/Light Vehicle (eg. Saloon/4 X 4)		260	130.00	130.00
		Private/Medium Heavy Duty Vehicles (Kia Trucks and buses)		250	125.00	125.00
		Dump Trucks (Tipper Trucks)		300	150.00	150.00
		Heavy Duty (e.g. Articulated Trucks)		750	375.00	375.00
		Tricycle motors		50	20.00	20.00
	5	Storage Fees	Per day	5	2.00	2.00

	6	Refusal to obtain MMDAs vehicle sticker			
		CAT A - Articulated/ Tipper Trucks		150	100.00
		CAT B - Commercial/Private		80	40.00
		Refusal to emboss sticker		200	80.00
2		Environment Health/Safety/Sanitation Offences			
	1	Defecating at unauthorized Places		100	10.00
	2	Urinating at unauthorized Places		20	2.00
	3	Selling/buying at unauthorized Places		10	5.00
	4	Indiscriminate disposal/burning of refuse			
		Industrial Area		2,500	1000.00
		Commercial Area		800	300.00
		Residential Area		500	200.00
		Office Area		600	150.00
	5	Unpaid Refuse Collection Services		50% of amount owed	
	6	Weedy grounds -			
		Business/Commercial premises		2,500	500.00
		Residential premises		500	200.00
	7	Refusal to Plant Tree			
		Industrial		250	50.00
		Individual		120	20.00
	8	Refusal to obtain Environmental Sanitation Permit		20% of the principal	
	9	Refusal to comply with abatement		2,500	500.00
	10	Excessive Noise making		500	200.00
	11	Cutting of trees	Per Tree	50	30.00
3		Impounding Fines – Stray Animals			
	1	Collection Fine – Sheep, goat, pigs and dogs	Per animal/day	8	8.00
	2	Collection Fine – donkey, horse, Cattle	Per animal/day	45	31.20
	3	Feeding Fines – Sheep, goats	Per day	13	14.00
	4	Feeding Fines – Pigs		30	15.00
	5	Feeding Fines – Dogs		50	15.00

	6	Feeding Fine – donkey, horse, Cattle		80	24.00	24.00
	7	Penalties for refusal to pay impounding fines		50% of the revenue item		
4		Building Offences				
	1	Penalty for unauthorised development for all categories of development		20% of permit		
	2	Occupying Newly Completed Houses without Occupancy Certificate		20% of permit		
	3	Penalty For Unauthorised Placements		20% of permit		
	4	Penalties For /Refurb./Rehab./ Renovate without permit		20% of permit		
	5	Penalty for Building without Permit		20% of permit		
	6	Penalty for Violating-Stop Work Order		20% of permit		
	7	Radio/TV/Internet Service Providers Communication Mast & Others- Refusal to obtain permit		20% of principal		
5		Unauthorised Diversion				
	1	Diversion of river course		1,000	500.00	500.00
	2	Diverting drains		1,500	200.00	200.00
	3	Channelling of sewage waste into drains		2,000	300.00	300.00
6		Miscellaneous				
	1	Removal of/Missing Property number (or plate)		100	100.00	100.00
	2	Removal/Destruction/Defacing of Street Name Poles		100% of replacement cost 0.00		
	3	Destruction of street Light Poles		100% of replacement cost 0.00		
	4	Posting of bills at unauthorized places		100	0.00	
	5	Failure to pay BOP		30% of amount owed		
	6	Penalty for bounced cheques		50% of cheque value		
7		Retrieval Of Seized Tools (For Various Offences)				
		1st Time		150	75	75
		2nd Time		280	100	100
		3rd Time		420	150	150

4 Rates

Main Items	Sub Items	Item Description	Upper Limit	2018	2019
1		SPECIAL RATES - Rates on a specific Area in and Assembly for inhabitants 18 years and above			
2		GENERAL RATES - A rate levied on the entire district			
3		BASIC RATES - A minimum amount chargeable on all residents in a district 18 years and above	6	1.00	1.00
4		PROPERTY RATES - amounts payable based on valued properties		0.004%	0.004

5 Rent

Main Item	Sub Item		Unit of Measure	Upper Limit	2018	2019
1		Official Residence	Per Month			
	1	Management staff Quarters		100	25	25
	2	Senior staff Quarters		50	30.	30.
	3	Junior staff Quarters		25	15	15
	4	Guest Houses		60	30	30
2		Market	Per Month			
	1	Stores				
		In Central Business District (CBD)		100	72	72
		Outside CBD and Satellite Market		50	25	25
		Satellite Markets (Per meter square per month)		150	75	75
		Sub district store		20	10	10
	2	Stalls				
		In CBD		8	5.00	5.00
		Outside CBD and Satellite Market		6	3.00	3.00
		Satellite Market		10	4.00	4.00
	3	Sheds				
		In CBD -		6	6.00	6.00
		Outside CBD and Satellite Market -		4	2.00	2.00
		Satellite Markets		8	4.00	4.00
3		Assembly Conference Facilities	Per day			
	1	Assembly Hall		1,200	600	600
	2	Assembly conference room		600	150	150
	3	Community centres		300		
	4	Sub-district/Metro Halls		200	100	100
	5	Assembly Structure/Hall for Church Service		400		
	6	Others		200		
4		Parks	Per day			
	1	Private Recreational Park		1,200	600.00	600.00
	2	Government Recreational Park		600	300.00	300.00
	3	Lorry Park		1,200	5.00	5.00
	4	Parade Grounds (Jubilee Parks)		600	600.00	600
5		Rents (Plant and machinery)	Per day			
	1	Bitumen Tanker		1,000	500.00	500.00
	2	Bulldozers D 8 Size		1,000	800.00	800
	3	Bulldozers D. 7 Size		1,000	800.00	800

	4	Bulldozers D. 6		1,000	960	960
	5	Dumper		1000	500.00	500.00
	6	Excavator		1,400	700.00	700.00
	7	Flat Truck		1,400	700.00	700.00
	8	Forklift		1,400	700.00	700.00
	9	Crane		1,400	700.00	700.00
	10	Prime Mover		1,400	700.00	700.00
	11	Grader (125 HPL)		1,500	864	864
	12	Pavement Compactor		1,500	750.00	750.00
	13	Pavement Roller		1,500	750.00	750.00
	14	Low Loader		1,500	750.00	750.00
	15	Road Roller		1,500	750.00	750.00
	16	Tipping Trailer & Tractor		1,500	750.00	750.00
	17	Pay Loaders		1,200	864	864
	18	Vibrator Roller		1,200	600.00	600.00
	19	Wheel Loader		1,200	600.00	600.00
	20	Excavator Loader		1,200	600.00	600.00
	21	Wheel Tractor		1,200	600.00	600.00
	22	Air Compressor		1,200	600.00	600.00
	23	Static Roller (10-12)		1,200	600.00	600.00
	24	Plate Compactor		1,200	600.00	600.00
6		Bill boards		4,800.00	2,400	2,400
7		Undeveloped lands	70" x 100"	1,800.00	900.00	900.00
8		Rent on Leased Buildings		1,200.00	600.00	600.00
9		Rent on Leased Lands		1,080.00	5,040.00	5,040.00

6 Investment

Main Item	Sub Item	Description of Item	Unit of Measure	Upper Limit	2018	2019
1		Trading Services				
		Farms	Hectares			
		Foodstuff	Kilogramme			
		Service Station fuel and dressing of sores				
		Laboratory				
		Equipment and Machinery				
		Buildings e.g. Guest houses and recreational centres				
		Canteen Services				
		Transport Services	Kilometres			
		Quarry (stones)	Trips			
		Import and Export	Goods			
2		Interest Earned				
		On Account				
		On Deposits				
3		Dividend on shares				
		Investment into shares	Profit /loses			
4		Land Banks				
		Industrial estates	Buildings			
		Serviced Plots	Plots			

7 Lands

Main Item	Sub Item	Item Description	Unit of Measure	Upper Limit	2018	2019
1		Building Plans and Permits (Building and Development Fees)				
		Building Jacket				
		I. Application- Certified True Copy		300	150.00	150.00
		ii. Building Permit Application Forms				
		CAT A - New Development		50	25.00	25.00
		CAT B - Renovation/Rehabilitation/Refurbishment		30	15.00	15.00
		CAT C - Hoarding		30	15.00	15.00
		CAT D - Demolishing		30	15.00	15.00
		CAT E - Temporary Structures		30	15.00	15.00
		CAT F - Certificate of Habitation/Occupancy		30	15.00	15.00
		Building Permit Rate	0.40% of cost of development plans plus processing fees of GHs 50.00		0.63%	0.63%
2		Building Permit Renewal (upon expiration of original permit)				
		A) Residential		400	200.00	200.00
		B) Commercial		800	400.00	400.00
		C) Industrial		1,200	600.00	600.00
3		Certificate of Habitation/ % of Dev. Permit/ Occupancy Permit Fee	Prevailing Building Permit Fee			
4		Demolition Permit (% of Dev. Permit)	Per cost of structure			
5		Permit to repair/renovate/rehabilitate/refurbish	Per cost of development			
6		Hoarding Permit (% of Dev. Permit)				
7		Temporal Structure Permit (Constructional Site)				
		Industrial/Commercial Properties/Office		350	175.00	175.00
		Mixed Use		250	125.00	125.00
		Residential		150	75.00	75.00
8		Other Temporary Structures Permit (Provisional Site)				
		Containers/Sealed Metal		500	120.00	120.00
		Container (Fabricated Metals)		220	100.00	100.00
		Sheds		170	50.00	50.00
		Wooden Kiosks		120	21.60	21.60

		Renewal for Temporary Structures		150	75.00	75.00
		Florist (Rent) Per Annum		30	15.00	15.00
		General Utilities/Excavation Permit	Per 100m	14	7.00	7.00
9		Horticultural/Landscaping Developers				
		CAT A - Large scale		150	75.00	75.00
		CAT B - Medium Scale		100	50.00	50.00
		CAT C - Small Scale		60	30.00	30.00
10		OTHER FEES				
		Purchase of Tender Documents (Advertised NCT)		210	210.00	210.00
		Purchase of Tender Documents (Major Works)		160	160.00	160.00
		Purchase of Tender Documents (Minor Works)		110	240.00	240.00
		Newspaper Vendors Stands (Rent)		80	40.00	40.00
		Permit For Construction Of Swimming Pool		800	400.00	400.00
		Permit For Construction Of Fountain/Water Falls		700	350.00	350.00
		Space Inspection Fee For Temporary Structures		200	100.00	100.00
		Tennis Court/Volley Ball/Basket Ball		700	350.00	350.00
		Football Pitch		2,500	1,250.00	1,250.00
		Outdoor Jacuzzi		600	300.00	300.00
		Processing / Development Fees:				
		Filling Station	Per Project	1,500	1,000.00	1,000.00
		Conversion Of Existing Property				
		(Without Change Or Shift In Plinth Area)				
		A) Residential	Per sq. ft. of total floor area	0.50	0.50	0.50
		B) Commercial	Per sq. ft. of total floor area	0.80	0.80	0.80
		C) Industrial	Per sq. ft. of total floor area	0.90	0.90	0.90
		Extension Of Existing Property				
		(Involving Change Or Shift In Plinth Area)				
		A) Residential	Per sq. ft. of total floor area	0.60	0.60	0.60
		B) Commercial	Per sq. ft. of total floor area	0.90	0.90	0.90

		C) Industrial	Per sq. ft. of total floor area	0.2	0.20	0.20
		Rates For Valuation Of Building Prior To The Issuance Of Permits				
		A. Residential				
		I. First Class		84	42.00	42.00
		ii. Second Class		74	37.00	37.00
		iii. Third Class		64	34.00	34.00
		iv. Fence Wall		76	38.00	38.00
		B. Commercial				
		I. Commercial And Other Institutions		110	55.00	55.00
		ii. Soil / Commodity Pipes		1	0.50	0.50
		iii. Fence Wall		288	144.00	144.00
		iv. Estate Development		300	150.00	150.00
		C. Industrial				
		I. Soil / Commodity Pipes		1	0.50	0.50
		ii. Fence Wall		300	150.00	150.00
		Structure On Const. Site	Per sq. ft.	50	25.00	25.00
		Road Cutting Permit Fees:				
		CAT "A" (Paved/Surfaced Dressed Road)	Per Metre	12	6.00	6.00
		CAT "B" (Unpaved/Gravel Or Earth Road)	Per Metre	11	5.50	5.50
		Thrust Boring				
		CAT "A" (Asphalt Pavement Road)	Per Metre	12	6.00	6.00
		CAT "B" (Surface Dressed Road)	Per Metre	8	4.00	4.00
		Permit For Construction Of Septic Tank				
		A) Residential	Per Tank/p.a	80	40.00	40.00
		B) Commercial and Industrial	Per Tank/p.a	180	90.00	90.00
		Permit For Construction of other Tanks				
		Filling Stations And Others	Per Tank/p.a	1,500	750.00	750.00
		Construction of Road, Kerbs, Gutters By Estate Developers	% of Cost of Dev't	0.01	0.01	0.01
11		Processing Fee for Development Application				
		RESIDENTIAL				
		General residential development (1 storey)		270	185.00	185.00
		2 storey residential development		300	150.00	150.00
		3 storey residential development (below a gross floor area of 5,000sq.ft)		350	175.00	175.00
		3 storey and above residential development (Above gross floor area of 5,000sq.ft)				

	Apartments	Per Unit	310	105.00	105.00
	Extension of time		330	165.00	165.00
	COMMERCIAL				
	Shops				
	Up to 2 storey shops development		295	147.50	147.50
	Shops development (below a gross floor area of 5,000sq.ft.)		330	165.00	165.00
	Shops development (above gross floor area of 5,000sq.ft)				
	Extension of time				
	Hotels				
	2 storey Hotel building		610	305.00	305.00
	Storey Hotel building		760	380.00	380.00
	Hotel Building (above a gross floor area of 5,000sq.ft)				
	Extension of time		760	380.00	380.00
	Restaurants				
	Single storey restaurant		460	230.00	230.00
	2 storey restaurant		560	280.00	280.00
	3 storey restaurant		670	330.00	330.00
	Restaurant Building with gross floor area above of 5,000sq.ft				
	Extension of time		660	330.00	330.00
	Multi-storey parking facility				
	2 storey parking facility		760	380.00	380.00
	3 storey parking facility		960	480.00	480.00
	Parking facility(above a gross floor area of 5,000sq.ft)				
	Extension of time		960	480.00	480.00
	Banking hall				
	1 storeyBanking hall		610	305.00	305.00
	2 storey Banking hall		810	405.00	405.00
	3 storey Banking hall		1,210	605.00	605.00
	Banking hall with a gross floor area above of 5,000sq.ft				
	Extension of time		1,210	605.00	605.00
	Radio/TV station building				
	1 storey building		610	305.00	305.00
	2 storey building		810	405.00	405.00
	3 storey building		1,000	500.00	500.00
	Radio/TV station building with gross floor area above 5,000sq.ft				
	Extension of time		1,000	500.00	500.00
	Printing houses				
	1 storey printing house		410	205.00	205.00
	2 storey printing house		560	280.00	280.00
	3 Storey printing house		760	380.00	380.00
	Printing house building with gross floor area above 5,000sq.ft				

		Extension of time	760	380.00	380.00
		Funeral home			
		Cat 'A' 3 storey funeral home	760		
		Cat 'B' 2 storey funeral home	560		
		Cat 'C' 1 storey funeral home	410		
		Funeral home building with gross floor area above 5,000sq.ft			
		Extension of time	760		
		CIVIC AND CULTURAL			
		Offices			
		Up to 2 storey office	510	205.00	205.00
		3 storey office	710	355.00	355.00
		Office building with gross floor area above 5,000sq.ft			
		Extension of time	710	355.00	355.00
		Churches/mosque			
		1 storey church/mosque	410	205.00	205.00
		2 storey church/mosque	560	280.00	280.00
		3 storey church/mosque	660	330.00	330.00
		Church/Mosque building with gross floor area above 5,000sq.ft			
		Extension of time	660	330.00	330.00
		Hospital/clinic/laboratory			
		1 storey Hospital/clinic/laboratory	510	205	205
		2 storey Hospital/clinic/laboratory	760	380.00	380.00
		3 storey Hospital/clinic/laboratory	960		
		Hospital/clinic/laboratory building with gross floor area above 5,000sq.ft			
		Extension of time	960	480.00	480.00
		FACTORIES/INDUSTRIAL BUILDINGS			
		Ware house (storage only)			
		1 storey Ware house (storage only)	410	205	205
		2 storey Ware house (storage only)	510	255	255
		3 storey Ware house (storage only)	610	305	305
		Ware house building with gross floor area above 5,000sq.ft			
		Extension of time	610	305	305
		Ware house and Office			
		1 storey Ware house and Office	510	255	255
		2 storey Ware house and Office	610	305	305
		3 storey Ware house and Office	760	380	380

	Warehouse/Office building with gross floor area above 5,000sq.ft		760		
	Extension of time		760	380.00	380.00
	Ware house and Residence				
	1 storey Ware house and Residence		510	205	205
	2 storey Ware house and Residence		610	305	305
	3 storey Ware house and Residence		760	380	380
	Ware house/residence building with gross floor area above 5,000sq.ft		760		760
	Extension of time		760	380	380
	Factories				
	Up to 2 storey factory		7,600	3,800	3,800
	3 storey factory		1,000	500	500
	Factory with gross floor area above 5,000sq.ft				
	Extension of time				
	Industrial complex				
	Up to 2 storey industrial complex				
	3 storey industrial complex				
	Industrial Complex with gross floor area above 5,000sq.ft				
	Extension of time		1,500	750	750
	EDUCATION				
	Pre-school				
	1 storey pre-school		300	150	150
	2 storey pre-school		400	200	200
	3 storey pre-school		500	250	250
	Pre-school building with gross floor area above 5,000sq.ft				
	Extension of time		500	250	250
	Basic School				
	1 storey basic school		400	200	200
	2 storey basic school		600	300	300
	3 storey basic school		800	400	400
	Basic School building with gross floor area above 5,000sq.ft				
	Extension of time		800	400	400
	Second Cycle School				
	1 storey second cycle school		800	400	400
	2 storey second cycle school		1,000	500	500
	3 storey second cycle school		1,200	600	600
	Second Cycle School building with gross floor area above 5,000sq.ft				

		Extension of time		1,200	600	600
		Basic and second cycle				
		1 storey basic and second cycle school		1,200	600	600
		2 storey basic and second cycle school		1,500	750	750
		3 storey basic and second cycle school		1,800	800	800
		Basic & Second Cycle School building with gross floor area above 5,000sq.ft				
		Extension of time		1,800	900	900
		Vocational/Technical				
		1 storey vocational/technical school		1,200	600	600
		2 storey vocational/technical school		1,500	750	750
		3 storey vocational/technical school		1,800	900	900
		Vocational/Technical school building with gross floor area above 5,000sq.ft				
		Extension of time				
		Private Tertiary				
		1 storey private tertiary school building			800	800
		2 storey private tertiary school building			900	900
		3 storey private tertiary school building			600	600
		Private Tertiary School building with gross floor area above 5,000sq.ft				
		Extension of time		3,000	1,500	1,500
		Private Driving Schools				
		1 storey private driving school		1,200	600	600
		2 storey private driving school		1,500	750	750
		3 storey private driving school		1,800	900	900
		Private Driving School building with gross floor area above 5,000sq.ft				
		Extension of time		1,800	900	900
		OPEN SPACE AND RECREATIONAL DEVELOPMENT				
		Sports complex		2,000	1,000	1,000
		Cemetery		2,500	1,250	1,250
		Events centre		1,500	750	750
		iv. Extension of time		2,000	1,000	1,000
12		Approval Fees for Land Application				
		SUB-DIVISIONS				

	Residential				
	1st Class				
	0.16 acres		3,000	1,500	1,500
	0.17-0.32acres		4,500	2,250	2,250
	0.33 – 1 acre		6,000	3,000	3,000
	1 acre and above		8,500	4,250	4,250
	2nd Class				
	0.16 acres		3,000	1,500	1,500
	0.17-0.32acres		4,500	2,250	2,250
	0.33 – 1 acre		6,000	3,000	3,000
	1 acre and above		8,500	4,250	4,250
	3rd Class				
	0.16 acres		2,000	1,000	1,000
	0.17-0.32acres		3,500	1,750	1,750
	0.33 – 1 acre		5,000	2,500	2,500
	1 acre and above		7,500	3,750	3,750
	Commercial				
	1st Class				
	0.16 acres		6,000	3,000	3,000
	0.17 acres – 0.32 acres		8,500	4,250	4,250
	0.33 – 1 acre		10,000	5,000	5,000
	1 acre and above		15,000	7,500	7,500
	2nd Class				
	0.16 acres		6,000	3,000	3,000
	0.17 acres – 0.32 acres		8,500	4,250	4,250
	0.33 – 1 acre		10,000	5,000	5,000
	1 acre and above		15,000	7,500	7,500
	3rd Class				
	0.16 acres		5,000	2,500	2,500
	0.17 acres – 0.32 acres		6,500	3,250	3,250
	0.33 – 1 acre		9,000	4,500	4,500
	1 acre and above		14,000	7,000	7,000
	Industrial				
	1st Class				
	0.32 acre		8,500	4,250	4,250
	0.32 – 1 acre		12,000	6,000	6,000
	1 acre and above		15,000	7,500	7,500
	2nd Class				
	0.32 acre		8,500	4,250	4,250
	0.32 – 1 acre		12,000	6,000	6,000
	1 acre and above		15,000	7,500	7,500
	3rd Class				
	0.32 acre		7,500	3,750	3,750
	0.32 – 1 acre		11,000	5,500	5,500
	1 acre and above		14,000	7,000	7,000
	Civic and Cultural				
	1st Class				
	0.32 acre		8,000	4,000	4,000

		0.32 – 1 acre		11,000	5,500	5,500
		1 acre and above		14,000	7,000	7,000
		2nd Class				
		0.32 acre		8,000	4,000	4,000
		0.32 – 1 acre		11,000	5,500	5,500
		1 acre and above		14,000	7,000	7,000
		3rd Class				
		0.32 acre		7,000	3,500	3,500
		0.32 – 1 acre		10,000	5,000	5,000
		1 acre and above		13,000	6,500	6,500
		Education				
		1st Class				
		0.32 acre		8,000	4,000	4,000
		0.32 – 1 acre		11,000	5,500	5,500
		1 acre and above		14,000	7,000	7,000
		2nd Class				
		0.32 acre		8,000	4,000	4,000
		0.32 – 1 acre		11,000	5,500	5,500
		1 acre and above		14,000	7,000	7,000
		3rd Class				
		0.32 acre		7,000	3,500	3,500
		0.32 – 1 acre		10,000	5,000	5,000
		1 acre and above		13,000	6,500	6,500
13		Change of Use				
		Residential to commercial				
		1st Class				
		Up to 0.32 acre		8,600	4,300	4,300
		0.33 to 1 acre		10,000	5,000	5,000
		1 acre and above		15,000	7,500	7,500
		2nd Class				
		Up to 0.32 acre		8,600	4,300	4,300
		0.33 to 1 acre		10,000	5,000	5,000
		1 acre and above		15,000	7,500	7,500
		3rd Class				
		Up to 0.32 acre		7,000	3,500	3,500
		0.33 to 1 acre		9,000	4,500	4,500
		1 acre and above		13,000	6,500	6,500
		Residential to Educational				
		1st Class				
		Up to 0.32 acre		10,000	5,000	5,000
		0.33 to 1 acre		13,600	6,800	6,800
		1 acre and above		20,000	10,000	10,000
		2nd Class				
		Up to 0.32 acre		6,000	3,000	3,000
		0.33 to 1 acre		8,600	4,300	4,300
		1 acre and above		10,000	5,000	5,000
		3rd Class				
		Up to 0.32 acre		4,000	2,000	2,000

	0.33 to 1 acre		6,000	3,000	3,000
	1 acre and above		8,000	4,000	4,000
	Residential to Light industrial				
	1st Class				
	Up to 0.32 acre		10,000	5,000	5,000
	0.33 to 1 acre		13,600	6,800	6,800
	1 acre and above		20,000	10,000	10,000
	2nd Class				
	Up to 0.32 acre		6,000	3,000	3,000
	0.33 to 1 acre		8,600	4,300	4,300
	1 acre and above		10,000	5,000	5,000
	3rd Class				
	Up to 0.32 acre		4,000	2,000	2,000
	0.33 to 1 acre		6,000	3,000	3,000
	1 acre and above		8,000	4,000	4,000
	Residential to Civic and Culture				
	1st Class				
	Up to 0.32 acres		6,000	3,000	3,000
	0.33- 1 acre		8,600	4,300	4,300
	1 acre and above		10,000	5,000	5,000
	2nd Class				
	Up to 0.32 acre		6,000	3,000	3,000
	0.33 to 1 acre		8,600	3,400	3,400
	1 acre and above		10,000	5,000	5,000
	3rd Class				
	Up to 0.32 acre		4,000	2,000	2,000
	0.33 to 1 acre		6,000	3,000	3,000
	1 acre and above		8,000	4,000	4,000
	Industrial to Civic and Culture				
	1st Class				
	Up to 1 acre		10,000	5,000	5,000
	1 acre and above		15,000	7,500	7,500
	2nd Class				
	Up to 1 acre		10,000	5,000	5,000
	1 acre and above		15,000	7,500	7,500
	3rd Class				
	Up to 1 acre		8,000	4,000	4,000
	1 acre and above		13,000	6,500	6,500
	Industrial to Mixed Use				
	1st Class				
	Up to 1 acre		17,000	8,500	8,500
	1 acre and above		12,000	6,000	6,000
	2nd Class				
	Up to 1 acre		17,000	8,500	8,500
	1 acre and above		20,000	10,000	10,000
	3rd Class				
	Up to 1 acre		15,000	7,500	7,500
	1 acre and above		18,000	9,000	9,000

	Educational to Mixed Use				
	1st Class				
	Up to 0.32 acre		9,500	4,500	4,500
	0.33 to 1 acre		12,000	6,000	6,000
	1 acre and above		17,000	8,500	8,500
	2nd Class				
	Up to 0.32 acre		9,500	4,750	4,750
	0.33 to 1 acre		12,000	6,000	6,000
	1 acre and above		17,000	6,500	6,500
	3rd Class				
	Up to 0.32 acre		7,500	3,750	3,750
	0.33 to 1 acre		10,000	5,000	5,000
	1 acre and above		15,000	7,500	7,500
	Educational to residential				
	1st Class				
	Up to 0.16 acre		5,000	2,500	2,500
	0.17 to 0.32 acre		7,000	3,500	3,500
	0.33 to 1 acre and above		10,000	5,000	5,000
	2nd Class				
	Up to 0.16 acre		5,000	2,500	2,500
	0.17 to 0.32 acre		7,000	3,500	3,500
	0.33 to 1 acre and above		10,000	5,000	5,000
	3rd Class				
	Up to 0.16 acre		4,000	2,000	2,000
	0.17 to 0.32 acre		6,000	3,000	3,000
	0.33 to 1 acre and above		8,000	4,000	4,000
	Open space to residential				
	1st Class				
	0.32 to 1 acre		15,000	7,500	7,500
	1 acre and above		17,000	8,500	8,500
	2nd Class				
	0.32 to 1 acre		15,000	7,500	7,500
	1 acre and above		17,000	8,500	8,500
	3rd Class				
	0.32 to 1 acre		13,000	6,500	6,500
	1 acre and above		15,000	7,500	7,500
	Open space to education				
	1st Class				
	Up to .032 acre		8,600	4,300	4,300
	0.33 to 1 acre		10,000	5,000	5,000
	1 acre and above		12,000	6,000	6,000
	2nd Class				
	Up to .032 acre		8,600	4,300	4,300
	0.33 to 1 acre		10,000	5,000	5,000
	1 acre and above		12,000	6,000	6,000
	3rd Class				
	Up to .032 acre		6,000	3,000	3,000
	0.33 to 1 acre		8,000	4,000	4,000

		1 acre and above		10,000	5,000	5,000
		Open space to mixed use				
		1st Class				
		Up to 0.32 acre		10,000	5,000	5,000
		0.33 to 1 acre		12,000	6,000	6,000
		1 acre and above		15,000	7,500	7,500
		2nd Class				
		Up to 0.32 acre		10,000	5,000	5,000
		0.33 to 1 acre		12,000	6,000	6,000
		1 acre and above		15,000	7,500	7,500
		3rd Class				
		Up to 0.32 acre		8,000	4,000	4,000
		0.33 to 1 acre		10,000	5,000	5,000
		1 acre and above		12,000	6,000	6,000
14		Development Permit Fees				
		Development Permit fee		0.20% of cost development		
		Impact Fee		25% of prevailing development permits fees		

ABDUL-RAHMAN B. AHMED
(Ag. MCD)

ALHAJI ABUBAKARI A. TAKORO
(PRESIDING MEMBER)