



# **APPROVED RATE IMPOSITION AND FEE FIXING RESOLUTION**

**FOR**

**2022**

**TARKWA NSUAEM MUNICIPAL ASSEMBLY**

# TARKWA NSUAEM MUNICIPAL ASSEMBLY

## 2022 APPROVED FEE-FIXING & RATE IMPOSITION

### LOCAL GOVERNANCE ACT, 2016 (ACT 936) -PART FIVE (SECTION 144-SECTION 169)

In accordance with the powers conferred on the Tarkwa Nsuaem Municipal Assembly by Section 144 to Section 169 of the Local Governance Act, 2016 (Act 936), the following rates have been approved for the 2022 financial year, starting 1<sup>st</sup> January, 2022 to 31<sup>st</sup> December, 2022. It shall be the duty of every person liable to pay these rates at the respective Urban / Zonal Council offices, the Revenue office of the Tarkwa Nsuaem Municipal Assembly, Tarkwa or to any person assigned to collect public trusts monies on behalf of the Assembly on or before 31<sup>st</sup> March, 2022, unless a person or an entity is exempted from the payment of such rate as stated by section 149 of the Local Governance Act, 2016 (Act 936).

RATES							
A							
Main Item	Code	Sub Item	Item Description	Unit per measure	Minimum Rates Amount	2021	2022
1	1413003		<b>Basic Rates</b>	P/Person	2.00	2.00	2.00
2	1413001		<b>Property Rates</b>				
		i	Heavy Industrial (HI)	P/Prop'ty	2,500.00	0.025	0.025
		ii	Light Industrial (LI)		1,500.00	0.020	0.020
		iii	<b>Commercial</b>				
			First Class Zone (C1)	P/Prop'ty	300.00	Rates were based on usage and not on zones	0.0035
			Second Class Zone (C2)		250.00		0.0033
			Third Class Zone (C3)		200.00		0.0030
			Education (ED)		200.00		0.0026
			Farm Assembly (FA)		200.00		0.0025
		iv	<b>Mixed Class</b>				
			Mixed Development (MD)	P/Prop'ty	150.00	0.002	0.0013
			Mixed Use Property (MX)		150.00	0.002	0.0013
		v	<b>Residential</b>				
			First Class Zone (R1)	P/Prop'ty	100.00	0.0004	0.00025
			Second Class Zone (R2)		60.00	0.00025	0.00022
			Third Class Zone (R3)		40.00	0.00020	0.00020
			Fourth Class Zone (R4)		25.00	0.00015	0.00015
		vi	<b>Recreational</b>		200.00	0.0028	0.0028

Resolved by the Tarkwa Nsuaem Municipal Assembly by the virtue of part V of the Local Governance Act, 2016 (Act 936), particularly section 141 and the guidelines for charging fees for the provision of services and facilities, issued by the Minister of Local Government and Rural Development, the underlisted fees be charged and levied by the Tarkwa Nsuaem Municipal Assembly for the financial year, 1<sup>st</sup> January, 2022 to 31<sup>st</sup> December, 2022.

### FEES

Main Item	Code	Sub Item	Item Description	Unit of Measure	Municipal Threshold	2021	2022
1	1423006	i	<b>Burial (Cemetery) Fees</b>				
			<b>General</b>				
			CAT A - 1 - 5 years	P/Burial	28.00	20.00	20.00
			CAT B - 6 -17 years		63.00	40.00	40.00
			CAT C - Adults (18 years & above)		1,050.00	500.00	500.00
			CAT D - Tombstone e.g., marble, terrazzo, vault		8,400.00	3,000.00	3,000.00
			CAT E - Concrete Vault with building		10,000.00	6,000.00	6,000.00
			CAT H - Concrete Vault with tombstone		8,400.00	3,500.00	3,500.00
			CAT G - Concrete Vault with iron bars/chain fencing		7,500.00	3,000.00	3,000.00
			CAT E - Concrete Vault		7,000.00	2,500.00	2,500.00
			<b>Grave space reservation - Public Cemetery</b>				
			CAT A - Allocation	Onetime Payment	8,400.00	6,500.00	6,500.00
			CAT B - Renewal/ Maintenance	P/Annum	1,700.00	1,500.00	1,500.00
			<b>Cremation</b>				
			CAT A - Foreigners	P/Burial	1,300.00	1,200.00	1,200.00
			CAT B - Non-Association Members, Ghanaians		900.00	800.00	800.00
			CAT C - Association Members, Ghanaians		600.00	500.00	500.00
			<b>Exportation of corpse (Outside Country)</b>	Onetime Payment	2,800.00	2,500.00	2,500.00
			<b>Mausoleum</b>		210.00	200.00	200.00

Main Item	Code	Sub Item	Item Description	Unit of Measure	Municipal Threshold	2021	2022
		ii.	<b>Burials at Home</b> (Applicable only to Areas with designated burial site)	P/Burial	37,500.00	20,000.00	20,000.00
		iii.	<b>Exhumation of Corpse</b>	P/Court Order	1,300.00	1,200.00	1,200.00
2	1423839		<b>Business/Product Promotion</b>	1 week	350.00	200.00	200.00
3	1423860		<b>Crusade Outreach /Concert Programmes</b>	P/Day	65.00	50.00	50.00
4	1423012		<b>Conservancy (Conservancy (Sanitary Services))</b>				
		i.	<b>Franchised</b>				
			Public Toilet Operators	P/Month	400.00	300.00	300.00
			WC & Other Technologies	P/Visit	3.00	1.00	1.00
			KVIP		2.00	0.50	0.50
			Public Bath Hse. Operators	P/Month	300.00	150.00	150.00
			Public Urinal Operators		120.00	60.00	60.00
		ii.	<b>Assembly Operated</b>				
			<b>Public Toilet</b>				
			Water Closet		1.50	0.70	1.00
			Acqua Privy		1.00	0.50	0.50
			<b>Public Bathhouse</b>	P/Visit			
			Public Bathhouse (No shower)		1.00	0.50	0.50
			Public Bathhouse (with shower)		1.50	1.00	1.00
			Public Urinals		0.50	0.50	0.50
5			<b>Environmental Health Inspection and Certificate fee</b>	P/Visit			
		i.	<b>Application Forms</b>		8.00	7.00	7.00
		ii.	<b>Suitability (Health) Certification -Insatitution</b>				
			<b>Water/Drink/Food (Primary Producers)</b>				
			CAT A - Large Scale	P/Annum	600.00	400.00	400.00
			CAT B - Medium Scale		370.00	250.00	250.00
			CAT C - Small Scale		220.00	150.00	150.00
			<b>Water/Drink/Food (Dealers/Users)</b>				
			CAT A - Hotels/Guest Houses//Hostels	P/Annum	630.00	350.00	350.00
			CAT B - Restaurants//Private Schools		300.00	160.00	160.00
			CAT C - Chop and Drinking Bars		210.00	130.00	130.00
			<b>Health Certificate - Individuals</b>		75.00	35.00	35.00
6	1423862		<b>Export/Conveyance (Way Bill)</b>				
		i	<b>Animals</b>				
			Cow (Foreign Herdsmen)	P/Animal	16.00	6.00	10.00
			Cow (Local Herdsmen)		17.00	6.00	10.00
			Sheep, Goats, Pigs,Donkey Dog etc.		9.00	3.00	5.00
			Birds		3.00	1.00	1.50
			Fish		5.00	1.50	2.00
			Bush Meat		5.00	1.50	2.00
		ii	<b>Baobab</b>				
			Large Truck	P/Load	210.00	150.00	150.00
			Medium Truck		157.00	100.00	100.00
		iii.	<b>Bamboo</b>	P/100 Culms	21.00	10.00	10.00
		iv	<b>Cane/Rattan</b>				
			CAT A	P/Bundle	14.00	8.00	8.00
			CAT B	Maxi bag	8.00	5.00	5.00
			CAT C	Mini bag	7.00	3.50	3.50
		v	<b>Charcoal</b>	P/Bag	22.50	8.00	8.00
		vi	<b>Cotton</b>				
			- Articulated Truck	P/Load	35.00	25.00	25.00
			- Mummy Truck		21.00	15.00	15.00
			- Kia Truck		10.00	7.00	7.00

Main Item	Code	Sub Item	Item Description	Unit of Measure	Municipal Threshold	2021	2022
		vii	<b>Cola Nut</b>				
			CAT A	P/Maxi bag	4.50	3.00	3.00
			CAT B	P/Mini bag	3.00	2.00	2.00
6		viii	<b>Firewood</b>				
			- Articulator Truck	P/Load	90.00	55.00	55.00
			- Mummy Truck		50.00	35.00	35.00
			- Kia Truck		35.00	25.00	25.00
			- Abossey Okai macho motor king / Taxi		25.00	15.00	15.00
		ix.	<b>Fruits except coconut</b> (Banana, Mango, Pawpaw, Pineapple, Pear, Oranges etc.)				
			- Articulator Truck	P/Load	350.00	220.00	220.00
			- Mummy Truck		250.00	180.00	180.00
			- Kia Truck		150.00	80.00	80.00
			- Abossey Okai macho motor king/Taxi		20.00	12.00	12.00
			-Crate/bag/basket		6.00	2.00	2.00
		x	<b>Cereals (millet, sorghum, maize, beans, guinea corn etc.)</b>				
			Maxi bag	P/Crate/ Bag	7.50	2.50	2.50
			Mini bag		3.75	1.50	1.50
		xi	<b>Fruits-Coconut</b>				
			<b>Fresh Coconut</b>				
			- Articulator Truck	P/Load	600.00	450.00	450.00
			- Mummy Truck		400.00	300.00	300.00
			- Kia Truck		220.00	100.00	100.00
			- Abossey Okai macho motor king		40.00	12.00	12.00
			-Crate/bag/basket		6.00	3.00	3.00
			<b>Dry Coconut (Copra)</b>				
			- Articulator Truck (3 axle&above)	P/Load	600.00	450.00	450.00
			- Mummy Truck		350.00	300.00	300.00
			- Kia Truck		150.00	100.00	100.00
			- Abossey Okai macho motor king		25.00	12.00	12.00
			-Crate/bag/basket		5.00	3.00	3.00
			<b>Coconut Husk</b>				
			- Articulator Truck	P/Load	220.00	150.00	150.00
			- Mummy Truck		150.00	80.00	80.00
			- Kia Truck		100.00	50.00	50.00
			- Abossey Okai macho motor king		15.00	5.00	5.00
			-Crate/bag/basket		3.00	1.50	1.50
		xii	<b>Limestone / Kaolin</b>				
		a.	Up to 6 tonnes	P/Load	100.00	50.00	50.00
		b.	7 -15 tonnes		130.00	70.00	70.00
		c.	16-25 tonnes		120.00	75.00	75.00
		j.	Small sacks		1.00	0.50	0.50
		xiii.	<b>Milled Foods</b> (Corn dough, Cassava dough, Groundnut paste, Gari etc.)				
			Maxi Bag	P/Bag	9.00	5.00	5.00
			Mini Bag		6.00	3.00	3.00
		xiv	<b>Palm Fruit/Rubber</b>				
			- Articulator Truck	P/Load	70.00	50.00	50.00
			- Mummy Truck		50.00	30.00	30.00
			- Kia Truck		35.00	20.00	20.00
			Abossey Okai Macho', Motor king		21.00	10.00	10.00

Main Item	Code	Sub Item	Item Description	Unit of Measure	Municipal Threshold	2021	2022
		xv	<b>Stones/Quarry/Gravel Products</b>				
		a.	Up to 5tonnes	P/Load	35.00	25.00	25.00
		b.	6 to 7 tonnes		52.00	30.00	30.00
		c.	Above 7 tonnes		75.00	50.00	50.00
		xvi	<b>Sand</b>				
		a.	Up to 5 tonnes	P/Load	25.00	20.00	20.00
		b.	6 to 7 tonnes		40.00	25.00	25.00
		c.	Above 7 tonnes		60.00	35.00	35.00
		xvii	<b>Smoked Meat/Fish</b>				
		a.	Big Bag	P/Bag	120.00	60.00	60.00
		b.	Small Bag		75.00	35.00	35.00
		xviii	<b>Roots and Tubers</b>				
			<b>Yam</b>				
			Count	100 pcs	15.00	2.00	2.50
			Yam - Articulator Truck	P/Load	230.00	70.00	70.00
			Yam - Mummy Truck		75.00	20.00	20.00
			Yam - Kia Truck		60.00	15.00	15.00
			Yam - Abossey Okai macho		40.00	5.00	5.00
			Motor king		35.00	4.00	4.00
			Cocoyam, Cassava, Potato etc.	Maxi bag	7.00	1.00	1.50
				Mini bag	5.00	0.50	1.00
		xix	<b>Vegetable dealers</b>	P/Bag /Crate	4.50	2.00	2.00
		xx	<b>Palm Oil, Coconut Oil, Groundnut Oil</b>	P/Gallon	7.00	3.00	3.00
		xxi	<b>Shea Nuts</b>		1.50	1.00	1.00
		a.	Maxi Bag	P/Load	3.00	1.00	2.00
		b.	Mini Bag		1.00	0.50	1.00
		xxii	<b>Shea Butter</b>	P/Tonne	38.00	20.00	20.00
		xxiii	<b>Fish</b>				
			Extra-Extra Large	P/Basket	10.00	7.00	7.00
			Extra-Large		8.00	5.00	5.00
			Large		5.00	3.00	3.00
			Meduim		4.00	2.00	2.00
			Small		2.00	1.00	1.00
		xxiv	<b>Palm Kernel</b>				
			Large	P/Bag	3.00	1.00	1.00
			Meduim (Anto bag)/Mini bag		1.50	0.50	0.50
		xxv	<b>Sugar cane</b>				
			KIA Truck	P/Truck	40.00	20.00	20.00
			Cargo /Big Truck		55.00	25.00	25.00
			Taxi		10.00	5.00	5.00
			Okai macho motor king		7.00	3.00	3.00
		xxvi	<b>Pestle</b>	P/One	1.00	0.50	0.50
		xxvii	<b>Motar</b>		2.00	1.00	1.00
		xxviii	<b>Plantain / Cassava &amp; Others</b>				
			Maxi Bag	P/Bag	3.50	2.00	2.00
			Mini Bag		2.00	1.00	1.00
		xxix	<b>Salt</b>				
			Maxi Bag	P/Bag	3.00	1.00	1.00
			Mini Bag		1.50	0.50	0.50

Main Item	Code	Sub Item	Item Description	Unit of Measure	Municipal Threshold	2021	2022
		xxx	<b>Scraps</b>				
			- Articulator Truck	P/Truck	120.00	100.00	100.00
			- Mummy Truck		80.00	50.00	50.00
			- Kia Truck		60.00	45.00	45.00
			- Abossey Okai macho motor/Taxi		25.00	15.00	15.00
		xxxi	<b>Palm Oil, Coconut Oil, Groundnut Oil</b>				
			Gallon (4.5 Litres)	P/Gallon	3.00	1.00	1.00
			Jellycan		6.00	3.00	3.00
			Drum		15.00	6.00	6.00
		xxxii	<b>Sawn Wood Export</b>				
			KIA Truck	P/Load	140.00	100.00	100.00
			Tipper Truck		250.00	200.00	200.00
			Cargo Truck		280.00	230.00	230.00
			Articulator Truck		420.00	300.00	300.00
		xxxiii	<b>Off-Loading/Landing Fee</b>				
			CAT A - Articulator Truck	P/Load	350.00	100.00	100.00
			CAT B - Cargo trucks & Buses		280.00	80.00	80.00
		xxxiv	<b>Akpeteshie</b>				
			Gallon (4.5 Litres)	P/Gallon	6.00	3.00	3.00
			Jellycan		10.00	8.00	8.00
			Drum		25.00	15.00	15.00
7			<b>Lorry Park Fee</b>				
		i.	<b>Commercial Vehicles</b>				
			Taxi/Hiring	P/Day	6.00	1.00	1.00
			Mini Bus Up to 12-23 seater		7.00	2.00	2.00
			Bus/Kia Up to 24-33 seater		9.00	2.00	2.00
			Bus/Kia (33 seater +)		10.00	3.00	3.00
			Articulator truck		10.00	5.00	5.00
			Tipper truck		5.00	2.00	2.00
			Rig Saw (Yellow Tricycle)		2.00	1.00	1.00
			Non-Lorry Park Mobile Vehicles(e.g. Taxi)		10.00	1.00	1.00
		ii.	<b>Private Vehicles</b>				
			Saloon Cars (short parking)	Daily Parking	7.00	2.00	2.00
			Long parking full day		13.00	5.00	5.00
			Mini Cargo Bus		35.00	10.00	10.00
			Medium Trucks		50.00	15.00	15.00
			Big Cargo Trucks		75.00	20.00	20.00
			Articulator Trucks		35.00	10.00	10.00
			Monthly Parking (for all vehicles)		300.00	200.00	200.00
8			<b>Market</b>	P/Day or P/Night			
			Market Tolls (Daily/ Night Tolls)		2.80	1.00	1.00
9			<b>Marriage Fees</b>				
			Ordinance (Cap 127)	Per/Reg.	270.00	150.00	150.00
			Customary (Resident)		98.00	80.00	80.00
			Customary (Foreign)		490.00	300.00	300.00
			Divorce Certificate (Customary)	Per/Doc.	500.00	450.00	450.00
			Certificate of Marriage		77.00	50.00	30.00
			Certified True Copy		190.00	140.00	140.00
			Filing of Notice/Caveat	P/Case	77.00	50.00	50.00
			Authentication of Marriage Certificate		220.00	150.00	150.00
			Registration of Churches for Marriage	P/Church	2,100.00	2,000.00	2,000.00

Main Item	Code	Sub Item	Item Description	Unit of Measure	Municipal Threshold	2021	2022
			Spinster/ Bachelor Certificate	P/Reg.	350.00	200.00	200.00
			Registration of Marriage by Proxy		750.00	500.00	500.00
			Marriage Ceremony (Weekends)	P/Case	238.00	200.00	200.00
			Search Fee (For Marriage Registration)		105.00	70.00	70.00
			Search Fee (Marriage Certificate)	P/Doc	140.00	120.00	120.00
<b>10</b>			<b>On-Street Parking</b>				
			Saloon Car/ Pick-up	First 1 hr	3.00	1.00	1.00
			Saloon Car/ Pick-up	2Hours	5.00	2.00	2.00
			Saloon Car/ Pick-up	Every hr above 2 hrs	9.00	2.00	2.00
			Company parking	Per Day	21.00	5.00	5.00
			Shop Owners Parking	Per week	35.00	30.00	30.00
<b>11</b>			<b>Re-allocation Fees for Assembly Store/Stall</b>				
		<b>i.</b>	<b>Stall</b>				
			CAT A - In CBD	One Time Payment	1,000.00	500.00	500.00
			CAT B - Satellite Markets		900.00	400.00	400.00
			CAT C- Outside CBD		750.00	350.00	350.00
		<b>ii.</b>	<b>Store</b>				
			CAT A - In CBD	One Time Payment	1,800.00	1,200.00	1,200.00
			CAT B - Satellite Markets		1,700.00	1,000.00	1,000.00
			CAT C- Outside CBD		1,350.00	800.00	800.00
<b>12</b>			<b>Sale of Contract Documents</b>				
		<b>B</b>	<b>Class B (Mun./Dist.)</b>				
		<b>i.</b>	<b>Goods &amp; Services</b>				
			CAT A - Above 400,000 (Approved by Regional Tender Review C'ttee)	P/Doc	1,000.00	500.00	500.00
			CAT B - Above 50,000 -400,000 (Approved by Entity Tender C'ttee.)		850.00	300.00	300.00
			CAT C - Up to 50,000 (Approved by Entity Head)		600.00	250.00	250.00
		<b>ii.</b>	<b>Works</b>				
			CAT A - Above 550,000 (Approved by Regional Tender Review C'ttee)	P/Doc	1,000.00	500.00	500.00
			CAT B - Above 90,000 - 550,000 (Approved by Entity Tender C'ttee)		850.00	400.00	400.00
			CAT C - Up to 90,000 (Approved by Entity Head)		600.00	350.00	350.00
<b>13</b>			<b>Search Fee (General Information)</b>	P/Doc	200.00	150.00	150.00
<b>14</b>			<b>Slaughter House</b>				
			Slaughter of Cow/Donkey	P/Animal	60.00	10.00	10.00
			Slaughter of Sheep/Goat/ Pig		30.00	5.00	5.00
<b>15</b>			<b>Warehouse Charges (In The Market)</b>				
		<b>i.</b>	Daily/Overnight Charges (P/head load)	P/Load	3.00	2.00	2.00
		<b>ii.</b>	<b>Liquid oil (drums - Per head load)</b>				
			One (1) drum	P/Head Load	14.00	5.00	5.00
			One (1) Jerri can		7.00	3.00	3.00
			Others (negotiable)		-	-	-
<b>16</b>			<b>Waste Management</b>				
		<b>A</b>	<b>Dislodgement of Liquid Waste</b>				
		<b>i.</b>	<b>Dislodging</b>				
			CAT A - Dislodging (Domestic)	P/Trip	1,000.00	800.00	800.00
			CAT B - Dislodging (Commercial and Industrial undertaking)		1,500.00	1,200.00	1,200.00
			CATC-Dislodging(Outside District Capital)		1,200.00	800.00	800.00
			CAT D - Dislodging (Outside District)		1,000.00	850.00	850.00

Main Item	Code	Sub Item	Item Description	Unit of Measure	Municipal Threshold	2021	2022
		<b>ii.</b>	<b>Tipping Fee (Liquid Waste)</b>				
			CAT A - Dislodging (Domestic)	P/ Trip	35.00	30.00	30.00
			CAT B - Dislodging (Commercial and Industrial undertaking)		70.00	50.00	50.00
			CAT C - Dislodging (Outside District Capital)		45.00	30.00	30.00
			CAT D - Dislodging (Outside District)		55.00	40.00	40.00
		<b>B</b>	<b>Solid Waste Collection Services</b>				
		<b>i.</b>	<b>Industrial / Commercial</b>				
			120 to 240 Litres (Special Containers)	P/Month	260.00	170.00	170.00
			1100 litres		600.00	350.00	350.00
			3200 litres		1,400.00	800.00	800.00
			7000 litres		2,100.00	1,500.00	1,500.00
			12000 litres		2,200.00	1,800.00	1,800.00
			23000 litres		5,200.00	3,500.00	3,500.00
			23m <sup>3</sup>	P/Trip	420.00	300.00	300.00
			15m <sup>3</sup>		350.00	250.00	250.00
			12m <sup>3</sup>		280.00	170.00	170.00
			10m <sup>3</sup>		220.00	150.00	150.00
			Special Container (7m <sup>3</sup> )		210.00	150.00	150.00
			Construction Waste		910.00	500.00	500.00
			Educational Institutions	P/Month	280.00	120.00	120.00
			Factory Service - On Call	P/Trip	1,400.00	850.00	850.00
			Factory Service - Regular Service	P/Month	910.00	500.00	500.00
			Industrial Waste	P/Trip	1,400.00	800.00	800.00
			Hospitals/Clinics	P/Month	750.00	450.00	450.00
			Skip Loader Service	P/Trip	2,100.00	1,400.00	1,400.00
		<b>ii.</b>	<b>Hiring of refuse Containers Commercial Rate (Hotels, Restaurants, etc.)</b>				
			CAT A - 23m <sup>3</sup> Container	P/Trip	900.00	450.00	450.00
			CAT B - 12m <sup>3</sup> to 15m <sup>3</sup> Container		450.00	250.00	250.00
			CAT C - 120 litre to 240 litre Bin		22.00	15.00	15.00
		<b>iii</b>	<b>Solid Waste Dumping</b>				
			CAT A - Domestic waste	P/Tonne	75.00	50.00	50.00
			Skip Truck/roll-on		42.00	30.00	30.00
			Kia Truck		28.00	15.00	15.00
			Motor king		15.00	10.00	10.00
			CAT B - Commercial waste		140.00	100.00	100.00
			CAT C - Industrial waste		170.00	120.00	120.00
			CAT D - Port waste		140.00	100.00	100.00
			CAT E - Construction Waste		1,200.00	750.00	750.00
			CAT F - Destruction of goods		4,200.00	2,500.00	2,500.00
		<b>C</b>	<b>Solid Waste Collection Services (Domestic)</b>				
		<b>i.</b>	<b>Communal Collection Service</b>				
			CAT A - Pay-as-you-dump	P/Bag	4.00	1.00	1.00
			CAT B - Pay-as-you-dump		2.00	0.50	0.50
		<b>ii.</b>	<b>Door to Door Collection Service</b>				
			CAT A - 1st Class Residential Area	P/Month	130.00	60.00	60.00
			CAT B - 2nd Class Residential Area		75.00	35.00	35.00
			CAT C - 3rd Class Residential Area		28.00	20.00	20.00



Main Item	Code	Sub Item	Item Description	Unit of Measure	Municipal Threshold	2021	2022
17	1423867	i	<b>Road Block</b>				
			CAT A - Main Accesses	P/Day	750.00	500.00	500.00
			CAT B - Local Accesses		448.00	250.00	250.00
	1423087	ii	<b>Towing Charges</b>				
			Private Vehicles (e.g., Saloon/4x4/SUVs)	P/Case	320.00	220.00	220.00
			Light Heavy Vehicles (Kia Trucks and Buses)		600.00	450.00	450.00
			Dump Trucks (Tipper Trucks)		600.00	450.00	450.00
			Heavy Duty (e.g., Articulated Trucks)		900.00	600.00	600.00
			Tricycle Motors		60.00	45.00	45.00
	1423086	iii	<b>Vehicle Stickers/ Commercial Driver's Licence</b>				
			<b>General</b>				
			Taxi	P/Annum	75.00	35.00	35.00
			Heavy Duty		100.00	50.00	50.00
			Light Duty		90.00	40.00	40.00
			Multi-Purpose		50.00	45.00	45.00
			4- Wheel Cart (Truck)		5.60	5.00	5.00
			1&2- Wheel Cart		5.00	4.00	4.00
			Tricycles/Motorcycles(Per Unit)		75.00	20.00	20.00
			Bicycle (Per Unit)		42.00	10.00	10.00
		iv	<b>Buses/Trotro</b>				
			46 Passengers and Above	P/Annum	90.00	55.00	55.00
			34-45 Passengers		75.00	45.00	45.00
			24-33 Passengers		70.00	40.00	40.00
			8-23 Passengers		60.00	35.00	35.00
		v	<b>Truck</b>				
			Articulator / Timber Trucks	P/Annum	189.00	120.00	120.00
			Cargo Trucks (Above 10 Tonnes)		119.00	65.00	65.00
			Cargo Trucks/Kia (Below 10 Tonnes)		85.00	40.00	40.00
		vi	<b>Tipper Trucks:</b>				
			Up to 9.5 Cubic metres	P/Annum	120.00	70.00	70.00
			10 - 14 Cubic metres		220.00	140.00	140.00
			15 - 25 Cubic metres		350.00	220.00	220.00
		vii	<b>Tankers</b>				
			1,100 - 1,500 Gallon Capacity	P/Annum	280.00	200.00	200.00
			2,000 - 2,500 Gallon Capacity		420.00	300.00	300.00
			3,000 - 7,000 Gallon Capacity		500.00	350.00	350.00
		viii	<b>Earth/ Excavating / Levelling Machinery</b>				
			Bitumen Distributor	P/Annum	900.00	600.00	600.00
			Bitumen Tanker		600.00	400.00	400.00
			Other Heavy-Duty Equipment		472.50	250.00	250.00
		ix	<b>Bulldozers</b>				
			D.6	P/Annum	350.00	200.00	200.00
			D.7		500.00	300.00	300.00
			D.8		600.00	400.00	400.00
			Dumper		350.00	200.00	200.00
			Excavator		500.00	300.00	300.00
			Flat Truck		700.00	450.00	450.00
		x	<b>Forklift</b>				
			21 Tonnes and above	P/Annum	350.00	200.00	200.00
			1-20 tonnes		280.00	180.00	180.00

Main Item	Code	Sub Item	Item Description	Unit of Measure	Municipal Threshold	2021	2022
		<b>xi</b>	<b>Crane Mounted</b>				
			60-100 tonnes	P/Annum	90.00	60.00	60.00
			101-150 tonnes		120.00	90.00	90.00
			151-250 tonnes		140.00	100.00	100.00
			Prime Mover		700.00	450.00	450.00
			Motor Grader (125HPL)		500.00	300.00	300.00
			Pavement Compactor		220.00	140.00	140.00
			Pavement Roller		220.00	140.00	140.00
			Low Loader		220.00	140.00	140.00
			Road Roller		220.00	140.00	140.00
			Tripping Trailer & Tractor		350.00	200.00	200.00
			Pay Loader		220.00	140.00	140.00
			Small Track- excavator		350.00	200.00	200.00
			Larger Track-excavator		500.00	300.00	300.00
			Vibrator Roller		220.00	140.00	140.00
			Wheel Loader		220.00	140.00	140.00
			Excavator Loader		220.00	140.00	140.00
			Wheel Tractor		220.00	140.00	140.00
			Air Compressor		220.00	140.00	140.00
			Static Roller (10-12)		220.00	140.00	140.00
			Plate Compactor		220.00	140.00	140.00
		<b>xii</b>	<b>Other Vehicles</b>				
			Cesspit Emptier	P/Annum	500.00	300.00	300.00
			Hearse		220.00	140.00	140.00
			Towing Truck		140.00	80.00	80.00
			Roll-on Roll-off		75.00	45.00	45.00
			Tractors		220.00	140.00	140.00

**FINES**

Main Item	Code	Sub Item	Item Description	Unit of Measure	Municipal Threshold	2021	2022
<b>1</b>	<b>1430024</b>	<b>A</b>	<b>Building Offences</b>				
		<b>i</b>	Penalty for development without permit	P/Case	50% of permit + principal	50% of permit+ principal	50% of permit+ principal
		<b>ii.</b>	Occupying Newly Completed Developments without Habitation Certificate				
		<b>iii.</b>	Penalty for Refurbishment/ Renovation without permit				
		<b>iv.</b>	Penalty for Violating 'Stop-Work' Order				
		<b>v.</b>	Installation of Radio/TV/Internet/Communication Mast & Others - Refusal to obtain permit				
		<b>vi</b>	Failure to comply with Enforcement Notice after elapsed Date	P/Day	\$200.00 cedi equivalent	\$200.00 cedi equivalent	\$200.00 cedi equivalent
		<b>vii</b>	Failure to obtain approval for sub-division or consolidation of Land Use - Commercial	P/Case	5,000.00	3,500.00	3,500.00
		<b>viii</b>	Failure to obtain approval for sub-division or consolidation of Land Use - Residential		2,000.00	1,200.00	1,200.00
		<b>ix.</b>	Obstructing Public Office holder from undertaking his/her mandated duties	P/Offence	50 penalty units	50 penalty units	50 penalty units
<b>2</b>	<b>1430027</b>	<b>i</b>	<b>Environmental Health/Safety/ Sanitation Offences</b>				
			Defecating at unauthorized places	P/Case	200.00	150.00	150.00
			Urinating at unauthorized places		150.00	100.00	100.00
			Selling at unauthorized places		200.00	150.00	150.00
		<b>ii</b>	<b>Indiscriminate disposal / burning of refuse</b>				
			Industrial Area	P/Case	2,800.00	2,200.00	2,200.00
			Commercial Area		1,050.00	800.00	800.00
			Residential Area		800.00	400.00	400.00

Main Item	Code	Sub Item	Item Description	Unit of Measure	Municipal Threshold	2021	2022
		<b>iii</b>	<b>Accumulation of Refuse</b>				
			Industrial	P/Case	1,500.00	1,200.00	1,200.00
			Commercial		700.00	500.00	500.00
			Residential		500.00	300.00	300.00
		<b>iv</b>	<b>Weedy grounds</b>				
			<b>Industrial</b>	P/Case	1,500.00	1,200.00	1,200.00
			Business/Commercial premises		700.00	500.00	500.00
			Residential premises		500.00	300.00	300.00
		<b>v</b>	<b>Premises without Toilet Facility</b>				
			Commercial	P/Case	1,500.00	1,200.00	1,200.00
			Residential		700.00	500.00	500.00
		<b>vi</b>	<b>Operating Establishment without</b>				
			Handwashing Basin	P/Case	700.00	500.00	500.00
			Permit		700.00	500.00	500.00
			Health Certificate - (Chop Bars, Restaurants, Drinking Bars, etc.)		550.00	400.00	400.00
		<b>vii</b>	<b>Selling of Dented/ Bloated Canned Products</b>				
			Above 100 Pcs	P/Case	1,500.00	1,200.00	1,200.00
			Less than 100 Pcs		700.00	500.00	500.00
		<b>viii</b>	Refusal to pay for Environmental Health Permit (Hotels, Food Vendors, Bar operators, etc.		50% of amount owed + principal)	50% of amount owed + principal)	50% of amount owed + principal)
		<b>ix</b>	<b>Noise Pollution</b>				
			Industrial	P/Case	1,500.00	1,200.00	1,200.00
			Commercial		900.00	600.00	600.00
			Residential		500.00	300.00	300.00
			Extension of hours for occasions		350.00	250.00	250.00
			Cutting of trees without permit	Per/tree	550.00	300.00	300.00
<b>3</b>	<b>1430023</b>	<b>i</b>	<b>Impounding – Stray Animals</b>				
			Cattle	P/Animal	1,800.00	1,200.00	1,200.00
			Ferocious Dogs		1,800.00	1,200.00	1,200.00
			Pigs		1,400.00	800.00	800.00
			Sheep / Goats		800.00	500.00	500.00
<b>4</b>	<b>1430034</b>	<b>i</b>	<b>Other Offences</b>				
			Removal/Missing Property Number Plate		120% of replacement cost	120% of replacement cost	120% of replacement cost
			Removal/Destruction/Defacing of Street Name Signage		120% of replacement cost	120% of replacement cost	120% of replacement cost
			Destruction of Street Light Poles/Other road furniture				
			Posting of bills at unauthorized places		1,400.00	800.00	800.00
			Refusal to pay basic rate		300.00	250.00	250.00
			Failure to pay BOP/Rent etc.(by August)		30% of amount owed + principal)	30% of amount owed + principal)	30% of amount owed + principal)
			Inciting a person not to pay rates	P/case	300.00	300.00	300.00
			False statement as regards the liability of a person to pay rates		300.00	300.00	300.00
			Refusal or failure for a person to supply information and wilfully obstruct any authorized person in the performance of functions		1,200.00	1,200.00	1,200.00
			Penalty for refusal of an employer to pay general or special rate deducted from an employee remuneration		2,400.00	2,400.00	2,400.00
			Penalty for unauthorised collection of rate		3,000.00	3,000.00	3,000.00
			Refusal by a person appointed by the rating authority as agent for the collection to render accounts within a stipulated time.		2,400.00	2,400.00	2,400.00
			Penalty in respect of offences by rate collectors		3,000.00	3,000.00	3,000.00

Main Item	Code	Sub Item	Item Description	Unit of Measure	Municipal Threshold	2021	2022
			Penalty for bounced cheques	P/Case	50% of cheque value	50% of cheque value	50% of cheque value
			Transfer of stalls/stores without Assembly approval	P/case	1,050.00	1,000.00	1,000.00
			Failure to vaccinate dogs	Per Dog	550.00	500.00	500.00
			Operating without certified licence (e.g., Electricians)		550.00	500.00	500.00
			Failure to obtain permit for burial	P/Case	30% of the permit charge(in addition to principal)	30% of the permit charge(in addition to principal)	30% of the permit charge(in addition to principal)
			Roadblock without Permit		840.00	700.00	700.00
5	1430026		<b>Retrieval Of Seized Tools/Machinery (For Various Offences)</b>				
			1st Time		1,050.00	1,000.00	1,000.00
			2nd Time	P/case	1,750.00	1,500.00	1,500.00
			3rd Time		3,150.00	3,000.00	3,000.00
6	1430022		<b>Traffic Offences</b>				
		i.	<b>Parking/Stopping/Waiting/Loading/Off -loading/Moving/Turning at unauthorized Places</b>				
			Earth Moving Equipment	Per case	650.00	450.00	450.00
			Articulator Truck	P.hr/ case	450.00	300.00	300.00
			Tipper/Cargo Truck/Tractor	P.hr/case	350.00	250.00	250.00
			Pick-Up/ Cross-Country/SUVs Vehicle		280.00	200.00	200.00
			Saloon Car/Taxi		180.00	150.00	150.00
			Buses (Large)	Per case	350.00	250.00	250.00
			Trotro/Buses (Small)		280.00	200.00	200.00
			Motor bikes/Tricycles		64.00	50.00	50.00
			Push truck		15.00	10.00	10.00
		ii.	<b>Riding bicycle and motorbike in the market</b>	Per case	150.00	120.00	120.00
		iii.	<b>Riding bicycle and motorbike on pedestrian walkways</b>	Per case	150.00	120.00	120.00
		iv.	<b>Clamping Charges (Obstruction /No Parking)</b>				
			Heavy Duty (e.g. Articulated Trucks)		450.00	300.00	300.00
			Medium Heavy Duty Vehicles (Kia Trucks and Buses)		180.00	170.00	170.00
			Private/Light Vehicle (e.g. Saloon/4x4/ Pick-up)	Per case	150.00	150.00	150.00
			Taxi		80.00	70.00	70.00
			Dump Trucks (Tipper Trucks)		280.00	200.00	200.00
			Tricycles		64.00	50.00	50.00
		v.	<b>Towing Charges</b>				
			Private Vehicles (e.g. Saloon/SUVs)		270.00	250.00	250.00
			Light Heavy Vehicles(Kia Trucks&Buses)		350.00	300.00	300.00
			Dump Trucks (Tipper Trucks)	Per case	450.00	350.00	350.00
			Heavy Duty (e.g. Articulated Trucks)		700.00	500.00	500.00
			Tricycle motors		45.00	30.00	30.00
		vi.	<b>Impounded Vehicle</b>	Overnight	64.00	50.00	50.00
		vii.	<b>Refusal to obtain vehicle sticker</b>				
			CAT A - Articulated/ Tipper Trucks		180.00	150.00	150.00
			CAT B - Commercial Vehicles		105.00	80.00	80.00
		viii.	<b>Refusal to emboss sticker</b>	Per case	280.00	200.00	200.00
		ix.	<b>Refusal to acquire Taxi Driver Licence</b>		64.00	50.00	50.00
7	1430025		<b>Unauthorised Diversion</b>				
		i.	Diversion of river/stream course		15,000.00	10,000.00	10,000.00
		ii.	Diversion of drains	Per case	7,000.00	5,000.00	5,000.00
		iii.	Channelling of sewage waste into drains		7,000.00	5,000.00	5,000.00

Main Item	Code	Sub Item	Item Description	Unit of Measure	Municipal Threshold	2021	2022
8	1430029		<b>Illegal/Un-licenced Activities</b>				
		i	Gold Buying & Sales	Per case	15,000.00	10,000.00	10,000.00
		ii	Logging and sale of logs		15,000.00	10,000.00	10,000.00
		iii.	Mining (Galamsey)		25,000.00	20,000.00	20,000.00
		iv.	Production and sale of Armunitions		20,000.00	15,000.00	15,000.00
		v	Quarry Operations		15,000.00	10,000.00	10,000.00
		vi	Sand Winning		15,000.00	10,000.00	10,000.00
<b>LICENSES/PERMITS</b>							
Resolved by the Tarkwa Nsuaem Municipal Assembly by the virtue of part V of the Local Governance Act, 2016 (Act 936), particularly sections 137, 138, 139, 140 and the guidelines for charging Licenses for the provision of services and facilities, issued by the Minister of Local Government and Rural Development, the underlisted Licenses be charged and levied by the Tarkwa Nsuaem Municipal Assembly for the financial year, 1st January, 2022 to 31st December, 2022.							
<b>BUSINESS LICENSES</b>					<b>Municipal Threshold</b>	<b>Years</b>	
<b>Main Item</b>	<b>Code</b>	<b>Sub Item</b>	<b>Description of Item</b>	<b>Unit of Measure</b>		<b>2021</b>	<b>2022</b>
1	1422111		<b>Abattoir (Private)</b>				
			CAT A - Industrial Setting (Large)	P/Annum	1,350.00	600.00	600.00
			CAT B - Industrial Setting (Medium)		975.00	500.00	500.00
			CAT C - Industrial Setting (Small)		750.00	450.00	450.00
			CAT D - Slaughter House (Large)		500.00	300.00	300.00
			CAT E - Slaughter House (Medium)		370.00	200.00	200.00
			CAT F - Slaughter House (Small)		250.00	150.00	150.00
			CAT G - Others		130.00	100.00	100.00
2	1422011		<b>Adinkra Designers/Kente/Smock Weavers &amp; Sellers</b>				
			CAT A - Weavers & Sellers (Large)	P/Annum	750.00	400.00	400.00
			CAT B - Weavers Only (Large)		350.00	300.00	300.00
			CAT C - Sellers Only (Large)		600.00	250.00	250.00
			CAT D - Weavers & Sellers (Medium)		280.00	180.00	180.00
			CAT E - Weavers Only (Medium)		140.00	70.00	70.00
			CAT F - Sellers Only (Medium)		210.00	120.00	120.00
			CAT G - Weavers & Sellers (Small)		130.00	75.00	75.00
			CAT H - Weavers Only (Small)		100.00	60.00	60.00
			CAT I - Sellers Only (Small)		130.00	50.00	50.00
3	1422046		<b>Advertising Companies</b>				
			CAT A - Platinum (minimum of 10 staff)	P/Annum	2,100.00	1,200.00	1,200.00
			CAT B - Gold (minimum of 5 staff)		1,500.00	800.00	800.00
			CAT C - Silver (minimum of 3 staff)		970.00	450.00	450.00
			CAT D - Bronze (Below of 3 staff)		450.00	250.00	250.00
4	1422271		<b>Agro Chemical/Farm Inputs Dealers</b>				
			CAT A - Manufacturers/ Importers/ Distributors/Retailers	P/Annum	1,800.00	850.00	850.00
			CAT B - Importers /Distributors/ Retailers		1,600.00	550.00	550.00
			CAT C - Manufacturers & Importers		1,350.00	450.00	450.00
			CAT D - Manufacturers & Distributors		1,050.00	400.00	400.00
			CAT E - Distributors & Retailers		900.00	350.00	350.00
			CAT F - Manufacturers		700.00	250.00	250.00
			CAT G - Importers		550.00	200.00	200.00
			CAT H - Distributors		400.00	150.00	150.00
			CAT I - Retailers		250.00	120.00	120.00
5	1422170		<b>Agro Machine Dealers</b>				
			CAT A - Importers, Distributors & Retailers	P/Annum	1,900.00	1,500.00	1,500.00
			CAT B - Importers & Distributors		1,500.00	1,200.00	1,200.00
			CAT C - Manufacturers, Distributors, Retailers		1,875.00	1,400.00	1,400.00
			CAT D - Manufacturers & Distributors		1,200.00	1,000.00	1,000.00
			CAT E - Distributors & Retailers		970.00	600.00	600.00
			CAT F - Manufacturers		750.00	400.00	400.00
			CAT G - Importers		600.00	300.00	300.00
			CAT H - Distributors		450.00	250.00	250.00
			CAT I - Retailers		300.00	120.00	120.00

Main Item	Code	Sub Item	Item Description	Unit of Measure	Municipal Threshold	2021	2022
6	1422277	i	<b>Airline Offices/Operators</b>				
			CAT A - Non-African Carriers	P/Annum	10,000.00	6,500.00	6,500.00
			CAT B - Local & Regional Carriers		9,500.00	6,000.00	6,000.00
			CAT C - African Carriers		9,000.00	5,000.00	5,000.00
			CAT D - Local Carriers		7,500.00	4,500.00	4,500.00
			CAT E - Agents of Airlines		550.00	400.00	400.00
		ii	<b>Airport Operators</b>				
			CAT A - International		50,000.00	35,000.00	35,000.00
			CAT B - Domestic		30,000.00	20,000.00	20,000.00
		iii.	<b>Air Strip Operators</b>				
					10,000.00	8,000.00	8,000.00
7	1422032		<b>Akpeteshie (Liquor) Dealers</b>				
		i.	<b>Manufacturers (Distillers)</b>				
			CAT A - Large Scale	P/Annum	700.00	400.00	400.00
			CAT B - Medium Scale		280.00	200.00	200.00
			CAT C - Small Scale		140.00	60.00	60.00
		ii.	<b>Akpeteshie Distributors</b>				
			CAT A - Large Scale		700.00	400.00	400.00
			CAT B - Medium Scale		280.00	180.00	180.00
			CAT C - Small Scale		140.00	60.00	60.00
		iii.	<b>Akpeteshie Sellers/Home Based /Farm Site</b>				
			CAT A - Pito (Daily Brewing)		100.00	60.00	60.00
			CAT B - Palm Wine Tappers		70.00	60.00	60.00
			CAT C - Akpeteshie Sellers only	130.00	80.00	80.00	
8	1422277		<b>Aluminium Fabricators (Doors/Windows)</b>				
			CAT A - Large Scale	P/Annum	2,800.00	1,400.00	1,400.00
			CAT B - Medium Scale		2,600.00	1,100.00	1,100.00
			CAT C - Small Scale		1,400.00	500.00	500.00
			CAT D - Others		700.00	300.00	300.00
9	1422278		<b>Aluminium Pot Dealers ('Dadesen')</b>				
			CAT A - Manufacturers	P/Annum	280.00	200.00	200.00
			CAT B - Distributors		250.00	120.00	120.00
			CAT C - Retailers		160.00	60.00	60.00
10	1422021		<b>Aluminium Manufacturing</b>				
			CAT A - Smelting	P/Annum	22,400.00	12,000.00	12,000.00
			CAT B - Multiple Product Lines		17,000.00	7,800.00	7,800.00
			CAT C - Roofing Sheets only		10,000.00	4,000.00	4,000.00
			CAT D - Saucepan		6,000.00	2,000.00	2,000.00
11	1422112		<b>Aluminium Product Distributors</b>				
			CAT A - Large Scale	P/Annum	900.00	500.00	500.00
			CAT B - Medium Scale		450.00	250.00	250.00
			CAT C - Small Scale		210.00	200.00	200.00
12	1422112		<b>Aluminium Product Retailers</b>				
			Category A - Store (Large)	P/Annum	210.00	130.00	130.00
			Category B - Container/Kiosk (Medium)		140.00	80.00	80.00
			Category C - Table Top (Small)		100.00	50.00	50.00
13	1422151		<b>Ambulance Service Providers</b>				
			CAT A - Large Scale (Above 5 Vehicles)	P/Annum	350.00	250.00	250.00
			CAT B - Medium Scale (3-5 Vehicles)		150.00	100.00	100.00
			CAT C - Small Scale (1-2 Vehicles)		75.00	50.00	50.00
14	1422162		<b>Art Gallery</b>				
			CAT A - Own Facility with multi-services	P/Annum	400.00	280.00	280.00
			CAT B - Own Facility with limited-services		280.00	175.00	175.00
			CAT C - Own Facility only		250.00	150.00	150.00
			CAT D - Rented space		210.00	125.00	125.00

Main Item	Code	Sub Item	Item Description	Unit of Measure	Municipal Threshold	2021	2022
15	1422163		<b>Arts &amp; Handicraft Dealers</b>				
			CAT A - Importers	P/Annum	2,100.00	1,200.00	1,200.00
			CAT B - Exporters		600.00	300.00	300.00
			CAT C - Producers (Large)		1,300.00	600.00	600.00
			CAT D - Producers (Medium)		600.00	350.00	350.00
			CAT E - Producers (Small)		280.00	120.00	120.00
			CAT F - Retailers Only		500.00	250.00	250.00
			CAT G - Container/Kiosk		450.00	180.00	180.00
			CAT H - Table Top		220.00	60.00	60.00
16	1422281		<b>Artisans (Self Employed)</b>				
			Masons, Carpenters, Plumbers, Electricians, Painters, Steel Benders, Tile Layers etc.	P/Annum			
			CAT 'A'		100.00	80.00	80.00
			CAT 'B'		50.00	40.00	40.00
17	1422164		<b>Auctioning Firms/Agencies/ Auctioneers</b>				
			CAT. A	P/Annum	1,900.00	1,200.00	1,200.00
			CAT. B		1,400.00	800.00	800.00
			CAT. C		970.00	450.00	450.00
			CAT. D		500.00	250.00	250.00
18	1422052		<b>Auto Mechanics/ Electricians/Sprayers Etc</b>				
		<b>i.</b>	<b><i>Air Condition Mechanics</i></b>	P/Annum			
			CAT A - Formal Company		900.00	450.00	450.00
			CAT B - Informal Garage with Shop		500.00	250.00	250.00
			CAT C - Informal Garage without Shop		350.00	180.00	180.00
			CAT D - Others		130.00	80.00	80.00
		<b>ii.</b>	<b><i>Arc Welders</i></b>				
			CAT A - Fuel and Water Tankers, Truck Builders		600.00	320.00	320.00
			CAT B - Light vehicle repairs, Container Shops and Iron Gates		320.00	180.00	180.00
		<b>iii.</b>	<b><i>Argon (Aluminium) Welders</i></b>				
			Argon (Aluminium) Welders		220.00	80.00	80.00
		<b>iv.</b>	<b><i>Auto Body Repairers</i></b>				
			CAT A - Formal Company		2,800.00	1,400.00	1,500.00
			CAT B - Informal Garage with Shop		2,100.00	700.00	750.00
			CAT C - Informal Garage without Shop		1,400.00	450.00	500.00
			CAT D - Others		1,000.00	58.00	300.00
		<b>v.</b>	<b><i>Auto Electricians</i></b>				
			CAT A - With Battery Charging		140.00	75.00	75.00
			CAT B - Without Battery Charging		100.00	58.00	60.00
		<b>vi.</b>	<b><i>Auto Mechanics</i></b>				
			CAT A - Heavy Duty Earthmoving Equipment		500.00	250.00	250.00
			CAT B - Heavy Duty Trucks	280.00	150.00	150.00	
			CAT C - Light Duty Trucks (3 to 5 tonnes)	210.00	100.00	100.00	
			CAT D - Light Duty Vehicles (Below 3 tonnes)	130.00	80.00	80.00	
		<b>vii.</b>	<b><i>Auto Sprayers</i></b>				
			CAT A - Spraying and Oven	600.00	350.00	350.00	
			CAT B - Spraying without Oven	500.00	250.00	250.00	
		<b>viii.</b>	<b><i>Auto Upholstery</i></b>				
			CAT A - Moulding and Seat Cover Sewing	140.00	90.00	90.00	
			CAT B - Seat Cover Sewing	100.00	80.00	80.00	
		<b>ix.</b>	<b><i>Vulcanisers</i></b>				
			CAT A - Tyre Repairs, Wheel Balancing, Alignment and Washing Bay	525.00	120.00	120.00	
			CAT B - Tyre Repairs, Wheel Balancing and Alignment	300.00	80.00	80.00	
			CAT C - Wheel Balancing and Alignment	150.00	60.00	60.00	
			CAT D - Tyre Repairs only	90.00	40.00	40.00	
		<b>x.</b>	<b><i>Brake Specialist</i></b>				
				100.00	60.00	60.00	

Main Item	Code	Sub Item	Item Description	Unit of Measure	Municipal Threshold	2021	2022
		xi.	<i>Carburettor Specialist</i>	P/Annum	100.00	60.00	60.00
		xii.	<i>Plastic Welders and Fabricators</i>		100.00	60.00	60.00
		xiii.	<i>Radiator Specialist</i>		100.00	60.00	60.00
		xiv.	<b>Multiple Service Providers for Auto Works</b>				
			CAT A - Large Scale		210.00	150.00	150.00
			CAT B - Medium Scale		160.00	80.00	80.00
			CAT C - Small Scale		130.00	60.00	60.00
		xv	<b>Windscreen Repairers</b>				
			CAT 'A'		210.00	120.00	120.00
			CAT 'B'		190.00	80.00	80.00
			CAT 'C'	130.00	60.00	60.00	
<b>19</b>	<b>1422270</b>	<b>A</b>	<b>Automobile &amp; Part Dealers</b>				
			<b>Automobile Companies</b>				
		i.	<b>Vehicle Importers/Sales (Brand New)</b>				
			CAT A - Vehicle Assembling and Sale	32,000.00	16,000.00	16,000.00	
			CAT B - Heavy Duty Equipment/Vehicle Sales	13,000.00	5,500.00	5,500.00	
			CAT C - Light Duty Equipment/Vehicle Sales	9,400.00	4,000.00	4,000.00	
		ii.	<b>Saloon &amp; Sub Urban Vehicles (SUVs) Sales</b>				
			CAT A - Large Scale (Branded Companies)	13,000.00	5,500.00	5,500.00	
			CAT B - Medium Scale(Unbranded Companies)	9,450.00	4,000.00	4,000.00	
			CAT C - Small Scale (Unbranded Companies)	6,000.00	2,500.00	2,500.00	
			CAT D - Sales Outlets with showrooms	2,800.00	1,500.00	1,500.00	
		<b>B</b>	<b>Automobile Companies</b>				
		i	<b>Used Vehicle Sales (Second-hand Car Dealers)</b>				
			CAT A - Large Scale (Above 50 Vehicles)	2,800.00	1,800.00	1,800.00	
			CAT B - Medium Scale (20-49 Vehicles)	2,600.00	1,200.00	1,200.00	
			CAT C - Small Scale (Below 20 Vehicles)	1,400.00	800.00	800.00	
		ii.	<b>Heavy Equipment Hiring Services</b>				
			CAT A - Mining Equipment (Large)	13,000.00	8,000.00	8,000.00	
			CAT B - Mining Equipment (Small)	4,500.00	3,500.00	3,500.00	
			CAT C - Construction Equipment (Road & Building- Large)	9,700.00	6,500.00	6,500.00	
			CAT D - Construction Equipment (Road & Building - Small)	2,200.00	2,000.00	2,000.00	
			CAT E - Others	1,000.00	800.00	800.00	
		iii.	<b>Vehicle Assembling &amp; Manufacturing Dealers</b>				
			CAT A - Foreign	22,000.00	18,000.00	18,000.00	
			CAT B - Local	12,000.00	10,000.00	10,000.00	
		iv.	<b>Bolt and Nut Dealers</b>				
			CAT A - Shop	140.00	100.00	100.00	
			CAT B - Table Top	130.00	50.00	50.00	
		v	<b>Spare Parts Sales Outlets (New)</b>				
			CAT A - Importers/Wholesalers Only	1,300.00	1,200.00	1,200.00	
			CAT B - Wholesalers Only	750.00	500.00	500.00	
			CAT C - Retailers (Large)	400.00	200.00	200.00	
			CAT D - Retailers (Medium)	280.00	120.00	120.00	
			CAT E - Retailers (Small)	130.00	60.00	60.00	
		vi	<b>Spare Parts Sales Outlets (Secondhand)</b>				
			CAT A - Second-Hand Engine Shops	750.00	350.00	350.00	
			CAT B - Retailers (Large)	400.00	200.00	200.00	
			CAT C - Retailers (Medium)	280.00	150.00	150.00	
			CAT D - Retailers (Small)	160.00	80.00	80.00	
			CAT E - Kiosk/Tabletop	100.00	40.00	40.00	
		vii	<b>Tyre/Battery Dealers – New</b>				
			CAT A - Wholesale	2,700.00	1,350.00	1,350.00	
			CAT B - Retail (Large)	1,400.00	750.00	750.00	
			CAT C - Retail (Medium)	370.00	250.00	250.00	
			CAT D - Retail (Small)	230.00	160.00	160.00	



Main Item	Code	Sub Item	Item Description	Unit of Measure	Municipal Threshold	2021	2022
		viii.	<b>Tyre/Battery Dealers – Used</b>	P/Annum			
			CAT A - Wholesale		2,250.00	800.00	800.00
			CAT B - Retail (Large)		1,300.00	550.00	550.00
			CAT C - Retail (Medium)		450.00	300.00	300.00
			CAT D - Retail (Small)		150.00	120.00	120.00
		ix.	<b>Windscreen Dealers</b>				
			CAT 'A'		500.00	350.00	350.00
			CAT 'B'		350.00	250.00	250.00
			CAT 'C'	210.00	150.00	150.00	
20	1422279		<b>Bags and Suitcases Dealers</b>				
			CAT A - Large Scale	P/Annum	500.00	200.00	200.00
			CAT B - Medium Scale		280.00	150.00	150.00
			CAT C - Small Scale		140.00	60.00	60.00
21	1422168		<b>Barbering Shops / Operators</b>				
			CAT A - Barbering & Grooming Services		750.00	500.00	500.00
			CAT B - Large Shop (above 5 points)	P/Annum	450.00	150.00	150.00
			CAT C - Medium Shop (3-5 points)		300.00	120.00	120.00
			CAT D - Small Shop (1-2 points)		150.00	80.00	80.00
			CAT E - Mobile/Certified 'Wanzam' Operators		50.00	35.00	35.00
			CAT E - Barbering accessory shop		150.00	80.00	80.00
22	1422009		<b>Bakeries</b>				
			CAT A - Large Scale (Industrial operations)	P/Annum	1,000.00	600.00	600.00
			CAT B - Medium Scale		450.00	300.00	300.00
			CAT C - Small Scale		210.00	150.00	150.00
23	1422289		<b>Beads Dealers</b>				
			CAT A - Producers/Wholesalers/ Retailers	P/Annum	150.00	120.00	120.00
			CAT B - Producers Only		120.00	80.00	80.00
			CAT C - Retailers Only		75.00	50.00	50.00
			CAT D - Retailers (Tabletop)		45.00	30.00	30.00
24	1402067		<b>Beer/Wine/Spirits/Soft Drinks Sales</b>				
			CAT A - Depots	P/Annum	2,200.00	1,300.00	1,300.00
			CAT B - Wholesale & Retail		2,100.00	1,200.00	1,200.00
			CAT C - Wholesale		1,400.00	700.00	700.00
			CAT D -Retail (Large)		750.00	500.00	500.00
			CAT E - Retailers (Medium)		450.00	250.00	250.00
			CAT F -Retail (Small)		220.00	150.00	150.00
25	1422133		<b>Bet &amp; Game Centres</b>				
		i	<b>Casino Operations</b>		7,000.00	5,000.00	5,000.00
		ii	<b>Sports Betting Operations</b>				
			CAT A - Online Betting	P/Annum	6,000.00	3,500.00	3,500.00
			CAT B - Online + Brick & Mortar/Land Base		4,800.00	2,500.00	2,500.00
			CAT C - Brick and Mortar		3,500.00	1,400.00	1,400.00
		iii.	<b>Route Operations (Console/consul Games)</b>				
			CAT 'A'		5,000.00	2,800.00	2,800.00
			CAT 'B'	4,620.00	2,500.00	2,500.00	
			CAT 'C'	1,900.00	500.00	1,200.00	
			CAT D-Slot Machine (Per Machine)	1,200.00	300.00	300.00	
26	1422010	i	<b>Bicycles/Tricycles/Motorcycles Dealers (Brand New)</b>				
			CAT A - Importers/Wholesalers	P/Annum	2,100.00	1,300.00	1,300.00
			CAT B - Sales Outlets (Large)		1,000.00	550.00	550.00
			CAT C - Sales Outlets (Small-Medium)		600.00	350.00	350.00
			CAT D - Tricycles Only		400.00	300.00	300.00
			CAT E - Bicycles Only		320.00	200.00	200.00
		ii	<b>Bicycles/Tricycles/Motorcycle Dealers (Second-hand)</b>				
			CAT A - Large Scale	750.00	400.00	400.00	
			CAT B - Medium Scale	520.00	250.00	250.00	
			CAT C - Small Scale	300.00	150.00	150.00	

Main Item	Code	Sub Item	Item Description	Unit of Measure	Municipal Threshold	2021	2022	
		iii.	<b>Bicycles/Tricycles/Motorcycles and Parts Sales</b>					
			CAT A - Multiple Products	P/Annum	350.00	250.00	250.00	
			CAT B - Motorcycle/Tricycle with Parts		320.00	200.00	200.00	
			CAT C - Motorcycle/Tricycles		260.00	150.00	150.00	
			CAT D - Bicycle with Parts		210.00	120.00	120.00	
			CAT E - Bicycles		140.00	80.00	80.00	
		iv.	<b>Bicycle Tricycle/ Motorcycle Repairers</b>					
			CAT A - Tricycle/ Motorcycle		120.00	80.00	80.00	
			CAT B - Motorcycle		90.00	50.00	50.00	
			CAT C - Bicycle		50.00	30.00	30.00	
27	1422040		<b>Bill Boards/Outdoor Adverts</b>		<b>Dependent on class of access</b>			
		i.	<b>Bill Boards (e.g. Road Arches, Unipole spectacular, LEDs, Building wrap or Wall Drape signs, Vehicular Adverts, Banners)</b>					
			CAT A - Class A1 (Along First Class Routes)-Adiewoso to Bogoso Junc. Along the main highway	Per Annum/ m <sup>2</sup>	67.27	40.00	40.00	
			CAT B - Class A2- Within Tarkwa & Nsuta Urban council inter-link roads		59.42	30.00	30.00	
			CAT C - Class A3 -All other communities		51.57	20.00	20.00	
			<b>Multi-faced bill boards</b>		30% rebate on fee	30% rebate on fee	30% rebate on fee	
			<b>Other Adverts</b>					
		ii.	<b>Aerial Adverts - Planes, Balloons etc</b>	(Per Day)	225.00	100.00	100.00	
		iii.	<b>Bus Stop Shelters</b>					
			CAT A - Class A1	P/Annum	730.00	250.00	250.00	
			CAT B - Class A2		480.00	200.00	200.00	
			CAT C - Class A3		340.00	150.00	150.00	
		iv.	<b>Flag Poles</b>					
			CAT A - Class A1		530.00	250.00	250.00	
			CAT B - Class A2		438.00	160.00	160.00	
			CAT C - Class A3		400.00	120.00	120.00	
28		i	<b>Group Directional Signs</b>					
			CAT A - Class A1		P/Annum	7,870.00	4,500.00	4,500.00
			CAT B - Class A2			7,350.00	3,500.00	3,500.00
			CAT C - Class A3	6,370.00		3,000.00	3,000.00	
		ii	<b>Lamp post Advert (Street Light Poles)</b>					
			Lamp post Advert (Street Light Poles)		340.00	150.00	150.00	
		iii.	<b>Banners/Posters</b>					
			Posters	P/Day	9.00	5.00	5.00	
			Banners		9.00	5.00	5.00	
			Structures on Designated Spectacular Sites	P/Annum		Fee Based on a Bid / Auction Process	Fee Based on a Bid / Auction Process	
		iv.	<b>Others (Not categorised above)</b>	Per sq/m P/Annum				
			<b>Others (Not categorised above)</b>		56.00	30.00	30.00	
			<b>Refusal to remove banners after license period elapsed</b>		150.00	120.00	120.00	
			<b>Billboards &amp; Other adverts renewal</b>		50% of permit fee	50% of permit fee	50% of permit fee	
29	1422173		<b>Lath turning Operations (Lath Turning Shops, Blacksmith /Key Cutters</b>					
			Lath Turning Shops (Lath turners)	P/Annum	180.00	100.00	100.00	
			Blacksmith		140.00	70.00	70.00	
			Key Cutters		80.00	60.00	60.00	

Main Item	Code	Sub Item	Item Description	Unit of Measure	Municipal Threshold	2021	2022
30	1422053		<b>Blocks &amp; Concrete Producers</b>				
			CAT A - Large Scale (Concrete Mixtures and Wares)	P/Annum	3,500.00	2,500.00	2,500.00
			CAT B - Large Scale (Machine and manual for design blocks)		1,000.00	700.00	700.00
			CAT C - Medium Scale (Machine for blocks only)		900.00	500.00	500.00
			CAT D - Small Scale (Manual blocks only)		650.00	400.00	400.00
			CAT E - Small Scale (Manual design blocks/columns only)		500.00	250.00	250.00
			CAT F - Tiles/Pavement Blocks and Terrazzo Works (Chipping)		220.00	100.00	100.00
31	1422021		<b>Boat/Canoe Dealers (Manufacturers)</b>				
			CAT A - Importers	P/Annum	300.00	250.00	250.00
			CAT B - Local Producers		250.00	150.00	150.00
32	1422174		<b>Boat/Canoe Operators</b>				
			CAT A - Large Scale	P/Annum	350.00	100.00	100.00
			CAT B - Medium Scale		280.00	80.00	80.00
			CAT C - Small Scale		140.00	50.00	50.00
33	1422280		<b>Book, Stationery, Office Equipment, Computer &amp; Accessory, etc. Shops</b>				
			CAT A - Book Shops, Stationeries, Office Equipment, Computer & Accessories	P/Annum	6,000.00	4,000.00	4,000.00
			CAT B - Computer, Accessories, Office Equipment, Stationery		3,500.00	1,750.00	1,750.00
			CAT C - Computer & Accessories, Office Equipment		2,800.00	1,500.00	1,500.00
			CAT D - Medium size of CAT C		1,400.00	700.00	700.00
			CAT E - Book Shops, Stationeries		2,100.00	1,100.00	1,100.00
			CAT F - Stationeries, Office Equipment		1,400.00	700.00	700.00
			CAT G - Medium size of CAT E		900.00	350.00	350.00
			CAT H - Office Equipment Only		1,000.00	500.00	500.00
			CAT I - Stationery Only		500.00	250.00	250.00
			CAT J - Books Only		210.00	80.00	80.00
			CAT K - Table Top/Truck Pusher		100.00	40.00	40.00
			CAT L - Mobile Vans		280.00	100.00	100.00
34	1422273		<b>Boutiques (Including African Wear)</b>				
			CAT A - Large Scale	P/Annum	2,800.00	1,500.00	1,500.00
			CAT B - Medium Scale		1,400.00	850.00	850.00
			CAT C - Small Scale		700.00	350.00	350.00
			CAT D - Branches of CAT A & B		280.00	150.00	150.00
			CAT E - Others		140.00	100.00	100.00
35	1422001		<b>Breweries</b>				
			CAT 'A'	P/Annum	44,100.00	22,000.00	22,000.00
			CAT 'B'		21,000.00	9,000.00	9,000.00
			CAT 'C'		13,000.00	5,500.00	5,500.00
			CAT 'D'		7,500.00	3,500.00	3,500.00
36	1422113		<b>Bridal Homes</b>				
			CAT 'A'	P/Annum	2,100.00	1,450.00	1,450.00
			CAT 'B'		1,400.00	650.00	650.00
			CAT 'C'		370.00	200.00	200.00
37	1422114		<b>Butcher's Licence</b>				
			CAT A - Master Butcher	p/Annum	120.00	80.00	80.00
			CAT B - Butcher		80.00	50.00	50.00
38	1422176	i	<b>Building Materials (Distributor/ Wholesaler/ Retailers)</b>				
			CAT A - Distributor/Wholesaler (Large)	P/Annum	5,000.00	4,000.00	4,000.00
			CAT B - Distributor/Wholesaler (Medium)		2,100.00	1,750.00	1,750.00
			CAT C - Wholesaler (Medium)		1,700.00	800.00	800.00
			CAT D - Wholesaler (Small)		900.00	400.00	400.00
		ii	<b>Building Material Dealers – Finishing</b>				
			CAT A - Large Scale		3,200.00	1,800.00	1,800.00
			CAT B - Medium Scale		1,575.00	1,000.00	1,000.00
			CAT C - Small Scale (Cont./ Kiosk)		900.00	450.00	450.00
			CAT D - Very Small Scale		200.00	120.00	120.00

Main Item	Code	Sub Item	Item Description	Unit of Measure	Municipal Threshold	2021	2022
		iii.	<b>Roofing Material Dealers</b>				
			CAT A - Manufacture/Sales	P/Annum	2,200.00	1,800.00	1,800.00
			CAT B - Sales & Installation		1,500.00	1,000.00	1,000.00
<b>39</b>	<b>1422008</b>		<b>Business Centres</b>				
			CAT A - Internet, Word Processing, Printing and Copying Services plus above 20 Work stations with Internet Service	P/Annum	6,000.00	2,500.00	2,500.00
			CAT B - Internet, Word Processing, Printing and Copying Services plus above 20 Work stations		2,800.00	1,000.00	1,000.00
			CAT C - Internet, Word Processing, Printing and Copying Services plus 11-20 Work stations		1,300.00	500.00	500.00
			CAT D - Internet, Word Processing, Printing and Copying Services plus below 11 Work stations		280.00	250.00	250.00
			CAT E - Secretarial Services (Word Processing, Printing and Copying Services)		210.00	200.00	200.00
<b>40</b>	<b>1422021</b>		<b>Cable Manufacturers</b>				
			CAT 'A'	P/Annum	12,000.00	10,000.00	10,000.00
			CAT 'B'		9,000.00	8,000.00	8,000.00
			CAT 'C'		8,295.00	6,500.00	6,500.00
<b>41</b>	<b>1422011</b>		<b>Cane Product Weavers</b>				
			CAT 'A'	P/Annum	280.00	100.00	100.00
			CAT 'B'		210.00	80.00	80.00
			CAT 'C'		140.00	60.00	60.00
<b>42</b>	<b>1422178</b>		<b>Car Washing Bay</b>				
			CAT A - Jet Washing, Restaurant and Drinking Facility	P/Annum	950.00	500.00	500.00
			CAT B - Jet Washing and Drinking Facility		600.00	350.00	350.00
			CAT C - Jet Washing Only		500.00	300.00	300.00
			CAT D - Manual Washing with other Facilities		350.00	200.00	200.00
			CAT E - Manual Washing		280.00	150.00	150.00
<b>43</b>	<b>1422021</b>		<b>Canopy Producers</b>				
			CAT A - Tarpaulin Fabric Sewing and metal Fabricators	P/Annum	350.00	250.00	250.00
			CAT B - Metal Fabricators		220.00	150.00	150.00
			CAT C - Fabric Sewing		75.00	50.00	50.00
<b>44</b>	<b>1422179</b>		<b>Carpentry Workshops</b>				
			CAT A - Furniture Large Scale	P/Annum	750.00	500.00	500.00
			CAT B - Furniture Medium Scale		280.00	150.00	150.00
			CAT C - Furniture (plus upholstery - Medium)		210.00	120.00	120.00
			CAT D - Furniture (plus upholstery - Small)		130.00	80.00	80.00
			CAT E - Minor Works		90.00	50.00	50.00
<b>45</b>	<b>1422191</b>		<b>Casket &amp; Coffin Dealers</b>				
			CAT A - Importers	P/Annum	2,800.00	2,500.00	2,500.00
			CAT B - Industrial (Manufacture & Sale)		1,400.00	1,200.00	1,200.00
			CAT C - Manual (Manufacture & Sale)		370.00	300.00	300.00
			CAT D - Sales Outlets		140.00	120.00	120.00
			CAT E - Manufacturers Only		130.00	80.00	80.00
<b>46</b>	<b>1422181</b>		<b>Contracted Caterers (e.g. School Feeding)</b>				
			CAT A - Above 1,000 pupils	P/Annum	700.00	300.00	300.00
			CAT B - Above 500 to 1,000 pupils		600.00	200.00	200.00
			CAT C - Up to 500 pupils		400.00	150.00	150.00
<b>47</b>	<b>1422287</b>		<b>CD Sellers (Audio/Video)</b>				
			CAT A - Shops	P/Annum	350.00	150.00	150.00
			CAT B - Table Tops		100.00	40.00	40.00
			CAT C - Mobile Vans		60.00	35.00	35.00
<b>48</b>	<b>1422183</b>		<b>Cement &amp; Limestone Factories</b>				
			CAT 'A'	P/Annum	90,000.00	40,000.00	40,000.00
			CAT 'B'		65,000.00	32,000.00	32,000.00
			CAT 'C'		28,000.00	10,000.00	10,000.00
<b>49</b>	<b>1422184</b>		<b>Ceramics/Pottery Producers</b>				
			CAT 'A'	P/Annum	130.00	80.00	80.00
			CAT 'B'		90.00	60.00	60.00

Main Item	Code	Sub Item	Item Description	Unit of Measure	Municipal Threshold	2021	2022
50	1422185		<b>Ceremonial Hiring Services</b>				
			CAT A - Multi Services	P/Annum	7,000.00	4,500.00	4,500.00
			CAT B - Canopies , Chairs, Tables , cutlery, Glasses, Plates, mattress		1,300.00	750.00	750.00
			CAT C - Canopies, Chairs, Tables		600.00	350.00	350.00
			CAT D - Single Item of above		130.00	80.00	80.00
			CAT E - Recreational/social facilities (large)		1,950.00	1,200.00	1,200.00
			CAT F - Recreational/social facilities (Medium)		1,300.00	750.00	750.00
			CAT G - Recreational/social facilities (Small)		950.00	500.00	500.00
			CAT H - Spinners (Large)		280.00	200.00	200.00
			CAT I - Spinners (Small)		130.00	100.00	100.00
			CAT J - Live Band		500.00	350.00	350.00
			CAT K - Musical/Dance Groups		350.00	250.00	250.00
51	1422186		<b>Chandlery (shipping supplies) Services</b>				
			CAT 'A'	P/Annum	6,000.00	3,000.00	3,000.00
			CAT 'B'		4,500.00	1,750.00	1,750.00
			CAT 'C'		1,300.00	550.00	550.00
			CAT 'D'		650.00	350.00	350.00
			CAT 'E'		370.00	250.00	250.00
52	1422187		<b>Cigarette Dealers</b>				
			CAT A - Importers / Wholesalers	P/Annum	7,000.00	5,000.00	5,000.00
			CAT B - Distributors		2,100.00	1,500.00	1,500.00
			CAT C - Retailers		1,300.00	900.00	900.00
53	1422054		<b>Cleaning Companies</b>				
			CAT A - Household/Office (Large)	P/Annum	2,800.00	1,800.00	1,800.00
			CAT B - Household/Office (Medium)		1,950.00	1,000.00	1,000.00
			CAT C - Household/Office (Small)		1,000.00	750.00	750.00
			CAT D - Household/Office (Very Small)		500.00	350.00	350.00
54	1422059		<b>Cocoa Residue Buying Companies</b>				
			CAT 'A'	P/Annum	600.00	400.00	400.00
			CAT 'B'		500.00	300.00	300.00
55	1422188		<b>Cocoa/ Shea Nut/Cotton/ Rubber/Other Cash Crops Buying Companies</b>				
			CAT A - Large Scale (Mother Company)-PBC, OLAM	P/Annum	9,450.00	4,500.00	4,500.00
			CAT B - Medium Scale (Mother Company)-Diaby, Amajaro, etc.		6,000.00	3,000.00	3,000.00
			CAT C - Medium Scale (Agent)		2,800.00	1,500.00	1,500.00
			CAT D - Small Scale (Agent)		1,400.00	800.00	800.00
56	1422189		<b>Coconut Oil Production/Sales</b>				
			CAT A - Company (Large Scale)	P/Annum	2,100.00	1,800.00	1,800.00
			CAT B - Company (Medium Scale)		1,000.00	800.00	800.00
			CAT C - Company (Small Scale)		520.00	400.00	400.00
			CAT D - Individuals		150.00	120.00	120.00
57	1422190	<b>i</b>	<b>Coffee/Cashew Buying Companies</b>				
			Large Scale (Mother Company)	P/Annum	3,500.00	1,500.00	1,500.00
			Medium Scale (Mother Company)		1,000.00	550.00	550.00
			Small Scale- (Agent)		350.00	200.00	200.00
		<b>ii</b>	<b>Cola Nut Buying Companies</b>				
			CAT A - Large Scale	P/Annum	280.00	200.00	200.00
			CAT B - Medium Scale		190.00	150.00	150.00
			CAT C - Small Scale		130.00	100.00	100.00
58	1422115		<b>Cold Storage Facilities</b>				
		<b>i.</b>	<b>Importers with Own/Rented Cold Storage Facilities</b>				
			CAT A - Above 2500 Metric Tonnes	P/Annum	7,500.00	5,000.00	5,000.00
			CAT B - 2001 to 2500 Metric Tonnes		7,000.00	3,500.00	3,500.00
			CAT C - 1501 to 2000 Metric Tonnes		4,000.00	2,500.00	2,500.00
			CAT D - 1001 to 1500 Metric Tonnes		3,500.00	2,000.00	2,000.00
			CAT E - 501 to 1000 Metric Tonnes		2,800.00	1,500.00	1,500.00
			CAT F - Up to 500 Metric Tonnes		1,700.00	1,000.00	1,000.00

Main Item	Code	Sub Item	Item Description	Unit of Measure	Municipal Threshold	2021	2022
		ii.	<b>Non-Importers with Rented Cold Storage Facilities (Local)</b>				
			CAT A - Above 1000 Metric Tonnes	P/Annum	1,950.00	1,200.00	1,200.00
			CAT B - 501 to 1000 Metric Tonnes		1,700.00	1,000.00	1,000.00
			CAT C - Up to 500 Metric Tonnes		1,300.00	700.00	700.00
		iii.	<b>Non-Importers with Containerised Cold Storage Facilities (Local)</b>				
			CAT A - 40 Footer Container	P/Annum	1,785.00	1,000.00	1,000.00
			CAT B - 20 Footer Container		600.00	400.00	400.00
			CAT C - Below 20 Footer Container		400.00	250.00	250.00
			CAT D - Fabricated facility (Retail Large)		320.00	200.00	200.00
			CAT E - Fabricated facility (Retail Medium)		160.00	100.00	100.00
			CAT F - Fabricated facility (Retail Small)		120.00	80.00	80.00
			CAT D - Deep freezer		90.00	60.00	60.00
59	1422045		<b>Commercial Houses/Departmental Stores/ Provision Stores</b>				
			CAT A - Mall (Large)	P/Annum	75,000.00	35,000.00	35,000.00
			CAT B - Mall (Medium)		30,000.00	15,000.00	15,000.00
			CAT C - Branches of A or B		14,000.00	6,500.00	6,500.00
			CAT D - Supermarkets (Large Size)		5,000.00	2,500.00	2,500.00
			CAT E - Supermarkets (Medium)		4,000.00	2,000.00	2,000.00
			CAT F - Supermarkets (Small Size)		2,800.00	1,500.00	1,500.00
			CAT G - Neighbourhood Shops (Large Size)		1,000.00	550.00	550.00
			CAT H - Neighbourhood Shops (Medium Size)		400.00	250.00	250.00
			CAT I - Neighbourhood Shops (Small Size)		250.00	150.00	150.00
			CAT J - Neighbourhood Shops (Very Small)		150.00	100.00	100.00
60	1422193		<b>Commercialised State Companies/ Corporations</b>				
			CAT A - Head Offices	P/Annum	32,000.00	18,000.00	18,000.00
			CAT B - Regional Offices		30,000.00	15,000.00	1,500.00
			CAT C - Branch Offices		19,500.00	8,500.00	8,500.00
			CAT D - District Offices		14,000.00	6,500.00	6,500.00
			CAT E - Local Offices		4,000.00	2,500.00	2,500.00
61	1422243		<b>Commercial Water Tanker Suppliers</b>				
			CAT A - Water Tanker Suppliers (Large - above 10 Vehicles)	P/Annum	750.00	600.00	600.00
			CAT B - Water Tankers Suppliers (Medium - 5 to 10 Vehicles)		600.00	450.00	450.00
			CAT C - Water Tanker Suppliers (Small - below 5 vehicles)		370.00	250.00	250.00
			CAT D - Mobile Polytank Water Suppliers (Medium)		180.00	150.00	150.00
			CAT E - Mobile Polytank Water Suppliers (Small)		120.00	80.00	80.00
			CAT F - Others		75.00	50.00	50.00
62	1422159		<b>Commissioner of Oath/Letter Writers</b>				
			CAT 'A'	P/Annum	130.00	100.00	100.00
			CAT 'B'		90.00	60.00	60.00
63	1422023		<b>Communication Mast Operating Licence</b>				
			CAT A - 1-10 Masts	P. Mast/P. Annum	2,200.00	1,600.00	1,600.00
			CAT B - 11-20 Masts		1,800.00	1,100.00	1,100.00
			CAT C - 21-30 Masts		1,500.00	800.00	800.00
			CAT D - 31-40 Masts		1,000.00	600.00	600.00
			CAT E - Above 40 Masts		720.00	500.00	500.00
64	1422052		<b>Computer/Accessories/ Office Equipment Repairs</b>				
			CAT A - Large Scale	P/Annum	1,300.00	800.00	800.00
			CAT B - Medium Scale		600.00	450.00	450.00
			CAT C - Small Scale		280.00	150.00	150.00
65	1422194		<b>Condiments/Confectioneries (e.g. Biscuits, toffees and spices)</b>				
			CAT A - Wholesale	P/Annum	500.00	350.00	350.00
			CAT B - Retail		280.00	150.00	150.00
			CAT C - Table Top		100.00	50.00	50.00
66	1422072		<b>Contractors/Suppliers (Registration)</b>				
		A.	<b>CAT A - Roads and Bridge Works</b>				
		i.	<b>Class A/B</b>				
			A1/B1	Onetime	3,000.00	2,500.00	2,500.00
			A2/B2		1,300.00	900.00	900.00
			A3/B3		750.00	550.00	550.00
			A4/B4		450.00	350.00	350.00

Main Item	Code	Sub Item	Item Description	Unit of Measure	Municipal Threshold	2021	2022
		iii.	Class S				
			S1		1,125.00	650.00	650.00
			S2		750.00	500.00	500.00
			S3		375.00	250.00	250.00
			S4		225.00	180.00	180.00
		B.	CAT B - Building/Civil Works				
		i.	Class D				
			D1		1,125.00	650.00	650.00
			D2		600.00	450.00	450.00
			D3		300.00	250.00	250.00
			D4		150.00	150.00	150.00
		ii.	Class K				
			K1		1,350.00	900.00	900.00
			K2		900.00	600.00	600.00
			K3		375.00	250.00	250.00
			K4		300.00	200.00	200.00
		C.	CAT C - Electrical Works (Class E)				
			E1		270.00	200.00	200.00
			E2		180.00	150.00	150.00
			E3		90.00	75.00	75.00
			E4		75.00	40.00	40.00
		D.	CAT D - Plumbing Works (Class G)				
			CAT A - G1		335.00	250.00	250.00
			CAT B - G2		90.00	75.00	75.00
			CAT C - G3		45.00	30.00	30.00
		E.	All Other Contractors				
			CAT A - Assembly Rev. Contractors		750.00	650.00	650.00
			CAT B - Assembly Suppliers		600.00	500.00	500.00
			CAT C - Private Revenue Contractors		600.00	500.00	500.00
			CAT D - Disinfestation Agencies		200.00	200.00	200.00
			CAT E - Agents of Utility Company		200.00	200.00	200.00
67	1422072		Contractors' Licence (Renewal)				
		A.	CAT A - Roads and Bridge Works				
		i.	Class A				
			A1		937.00	650.00	650.00
			A2		625.00	450.00	450.00
			A3		375.00	250.00	250.00
			A4		225.00	180.00	180.00
		ii.	Class B				
			B1		937.00	650.00	650.00
			B2		625.00	450.00	450.00
			B3		375.00	250.00	250.00
			B4		225.00	180.00	180.00
		iii.	Class S				
			S1		562.00	400.00	400.00
			S2		375.00	250.00	250.00
			S3		187.00	150.00	150.00
			S4		112.00	80.00	80.00
		B.	CAT B - Building/Civil Works				
		i.	Class D				
			D1		562.00	400.00	400.00
			D2		300.00	200.00	200.00
			D3		150.00	80.00	80.00
			D4		75.00	40.00	40.00
		ii.	Class K				
			K1		600.00	450.00	450.00
			K2		450.00	300.00	300.00
			K3		187.00	120.00	120.00
			K4		150.00	80.00	80.00

Main Item	Code	Sub Item	Item Description	Unit of Measure	Municipal Threshold	2021	2022
		<b>C.</b>	<b>CAT C - Electrical Works (Class E)</b>	P/Annum			
			E1		120.00	80.00	80.00
			E2		93.00	60.00	60.00
			E3		45.00	40.00	40.00
			E4		37.50	30.00	30.00
		<b>D.</b>	<b>CAT D - Plumbing Works (Class G)</b>				
			CAT A - G1		180.00	120.00	120.00
			CAT B - G2		45.00	30.00	30.00
			CAT C - G3		25.00	20.00	20.00
		<b>E.</b>	<b>All Other Contractors</b>				
			CAT A - Assembly Rev. Contractors		375.00	300.00	300.00
			CAT B - Assembly Suppliers		300.00	250.00	250.00
			CAT C - Private Rev. Contractors		200.00	150.00	150.00
			CAT D - Disinfestation Agencies		90.00	60.00	60.00
			CAT E - Agents of Utility Company	60.00	40.00	40.00	
<b>68</b>	<b>1422196</b>		<b>Cooking/Household Utensil Sales</b>				
			CAT 'A'	P/Annum	370.00	250.00	250.00
			CAT 'B'		250.00	150.00	150.00
			CAT 'C'		130.00	80.00	80.00
<b>69</b>	<b>1422021</b>		<b>Cosmetic/Personal Care/Hair Production</b>				
			Production-CAT A	P/Annum	2,800.00	1,600.00	1,600.00
			Production-CAT B		1,400.00	800.00	800.00
<b>70</b>	<b>1422197</b>		<b>Cosmetic/Personal Care/Hair Product Sales</b>				
			CAT A - Wholesale and Retail	P/Annum	2,100.00	1,300.00	1,300.00
			CAT B - Wholesale Only		1,400.00	800.00	800.00
			CAT C - Retail-Big		600.00	400.00	400.00
			CAT D - Retail-Medium		450.00	300.00	300.00
			CAT E - Retail-Small		250.00	150.00	150.00
			CAT F - Table top		130.00	80.00	80.00
<b>71</b>	<b>1422117</b>		<b>Courier Services</b>				
			CAT A - International Companies	P/Annum	6,100.00	3,500.00	3,500.00
			CAT B - National Companies		3,700.00	2,000.00	2,000.00
			CAT C - Small Companies		2,200.00	1,000.00	1,000.00
			CAT D - Others		1,000.00	600.00	600.00
<b>72</b>	<b>1422198</b>		<b>Curtains/Carpets etc. Sales</b>				
			CAT 'A'	P/Annum	280.00	160.00	160.00
			CAT 'B'		140.00	100.00	100.00
			CAT 'C'		100.00	60.00	60.00
<b>73</b>	<b>1422110</b>		<b>Custom/Port Agents</b>				
		<b>i</b>	<b>Clearing Agents</b>	P/Annum			
			CAT 'A'		2,600.00	1,500.00	1,500.00
			CAT 'B'		1,400.00	800.00	800.00
			CAT 'C'		1,300.00	600.00	600.00
			CAT 'D'		950.00	550.00	550.00
		<b>ii</b>	<b>Port Services</b>				
			CAT 'A'		69,300.00	<b>Not applicable</b>	
			CAT 'B'		54,600.00		
			CAT 'C'		44,100.00		
			CAT 'D'		35,700.00		
			CAT 'E'	22,000.00			
			CAT 'F'	19,500.00			
			CAT 'G'	15,000.00			
			CAT 'H'	11,500.00			
<b>74</b>	<b>1422147</b>		<b>Digital Embroidery Companies</b>				
			CAT 'A'	P/Annum	2,600.00	1,600.00	1,600.00
			CAT 'B'		1,000.00	650.00	650.00
			CAT 'C'		370.00	250.00	250.00



Main Item	Code	Sub Item	Item Description	Unit of Measure	Municipal Threshold	2021	2022	
75	1422045		<b>Disposable Products Dealers</b>					
			CAT A - Wholesalers/Retailers	P/Annum	450.00	300.00	300.00	
			CAT B - Retailers (Medium)		250.00	150.00	150.00	
			CAT C - Retailers (Small)		120.00	80.00	80.00	
76			<b>Dislodging Companies</b>					
			CAT 'A'	P/Annum	550.00	400.00	400.00	
			CAT 'B'		350.00	250.00	250.00	
77	1422199		<b>Dog Licence</b>					
			<b>Dog Sale Licence</b>					
			CAT A - Registered Breeders - With Association	P/Annum	1,500.00	800.00	800.00	
			CAT B- Registered Breeders - Non- Association Members		750.00	500.00	500.00	
			CAT C - Exotic & Local		520.00	350.00	350.00	
			CAT D - Exotic Only		400.00	250.00	250.00	
			CAT E - Local Only		210.00	150.00	150.00	
78	1402038	i	<b>Dressmakers/Tailors (Industrial)</b>					
			CAT A - Fashion Designers (Large)	P/Annum	2,800.00	1,500.00	1,500.00	
			CAT B - Fashion Designers (Small)		1,400.00	700.00	700.00	
			CAT C-Large Scale (Above 25 staff)		750.00	500.00	500.00	
			CAT D - Medium Scale (10-25 staff)		400.00	250.00	250.00	
			CAT E - Small Scale (below 10 staff)		210.00	150.00	150.00	
		ii	<b>Dressmakers/Tailors (Non-Industrial)</b>					
			CAT A - Large Scale		190.00	150.00	150.00	
			CAT B - Medium Scale		130.00	80.00	80.00	
			CAT C - Small scale		100.00	60.00	60.00	
		iii	<b>Dressmakers/Tailors Services</b>					
			CAT A - Knitting, Haberdashery and Embroidery		140.00	120.00	120.00	
			CAT B - Knitting and Embroidery		130.00	80.00	80.00	
			CAT C - Embroidery only		100.00	60.00	60.00	
			CAT D - Knitting only		100.00	60.00	60.00	
			CAT E - Haberdashery Only (sewing -large)		500.00	300.00	300.00	
			CAT F - Haberdashery Only (Small)		280.00	200.00	200.00	
79	1422119		<b>Drilling Companies</b>					
		i.	<b>Mining</b>	P/Annum				
			CAT A - Exploration & Prospecting		37,000.00	30,000.00	30,000.00	
			CAT B - Exploration & Prospecting		26,000.00	15,000.00	15,000.00	
			CAT C - Ancillary Services		22,680.00	12,000.00	12,000.00	
		ii.	<b>Oil/Gas</b>					
			CAT A - Exploration & Prospecting (large)		170,000.00	<b>Not applicable</b>		
			CAT B - Exploration & Prospecting (Medium)		60,000.00			
			CAT C - Exploration & Prospecting (Very Small)		5,200.00			
			CAT D - Ancillary Services		90,000.00			
		iii.	<b>Water (Borehole)</b>					
			CAT A - Large Scale		7,500.00	5,000.00	5,000.00	
			CAT B - Medium Scale		6,000.00	3,500.00	3,500.00	
			CAT C - Small Scale	2,100.00	1,500.00	1,500.00		
			CAT D - Wells	1,200.00	600.00	600.00		
80	1422202		<b>Driving Schools</b>					
			CAT A - Above 6 Vehicles	P/Annum	945.00	750.00	750.00	
			CAT B - 4 - 6 Vehicles		600.00	500.00	500.00	
			CAT C - 1 - 3 Vehicles		280.00	250.00	250.00	
81	1422024		<b>Educational Institutions – Private</b>					
		i.	<b>Pre-School Facilities</b>					
			CAT A - Day Care/Crèche/Nursery/KG/ Preschool	P/Annum	2,200.00	1,000.00	1,000.00	
			CAT B - Day Care/Crèche/Nursery/KG		750.00	450.00	450.00	
			CAT C - Day Care/Crèche/Nursery		500.00	300.00	300.00	
			CAT D - Day Care/Crèche		300.00	200.00	200.00	
			CAT E - Day Care or Crèche or Nursery or KG only		150.00	100.00	100.00	

Main Item	Code	Sub Item	Item Description	Unit of Measure	Municipal Threshold	2021	2022
		<b>ii.</b>	<b>Pre-Tertiary Schools</b>				
			<i>Basic School (KG/Primary/Junior High Schools)</i>				
		<b>A</b>	<b>Foreign Curriculum Operators</b>				
			CAT A - KG/Primary/Junior High Schools	P/Annum	50,000.00	30,000.00	30,000.00
			CAT B - KG/Primary		30,000.00	13,500.00	13,500.00
		<b>B</b>	<b>National Curriculum Operators</b>				
			CAT A - KG/Primary/Junior High Schools (Large)	P/Annum	3,650.00	2,500.00	2,500.00
			CAT B - KG/Primary/Junior High Schools (Medium)		2,300.00	1,200.00	1,200.00
			CAT C - KG/Primary/Junior High Schools (Small)		900.00	800.00	800.00
			CAT D - KG/Primary (Large)		680.00	500.00	500.00
			CAT E - KG/Primary (Medium)		370.00	200.00	200.00
			CAT F - KG/Primary (Small)		190.00	100.00	100.00
		<b>iii.</b>	<b>Secondary Level (Senior High/Technical/Vocational Schools)</b>				
			CAT A - Large		3,500.00	2,500.00	2,500.00
			CAT B - Medium		2,100.00	1,500.00	1,500.00
			CAT C - Small		1,400.00	600.00	600.00
		<b>iv</b>	<b>Basic to Secondary School</b>				
			CAT A - Large		5,200.00	3,500.00	3,500.00
			CAT B - Medium		4,000.00	2,500.00	2,500.00
		<b>v</b>	<b>Specialised Schools (Remedial School)</b>				
			CAT 'A'		1,575.00	1,200.00	1,200.00
			CAT 'B'		750.00	500.00	500.00
		<b>vi</b>	<b>Training &amp; Vocational Institutions</b>				
			CAT A - Fashion Designing School	P/Annum	1,700.00	1,000.00	1,000.00
			CAT B - Catering School		1,000.00	550.00	550.00
			CAT C - Floral Training School		900.00	450.00	450.00
			CAT D - Cosmetologist/Beauticians		600.00	350.00	350.00
		<b>vii</b>	<b>Tertiary Schools</b>				
			CAT A - Chartered Universities (Own Conferred Degrees)		13,000.00	8,000.00	8,000.00
			CAT B - University colleges/Nursing & Midwifery Training Colleges (affiliated)		7,500.00	4,000.00	4,000.00
			CAT C - Tutorial Colleges (Professional Exams e.g., ACCA, SAT etc.)		3,200.00	1,800.00	1,800.00
			CAT D - Academy (Training in Special fields e.g.,Football, Dance etc.)		2,100.00	1,200.00	1,200.00
		<b>vi</b>	<b>Computer Schools/ Training Centre</b>				
			CAT A - International		2,200.00	1,300.00	1,300.00
			CAT B - Local (Big)		1,300.00	750.00	750.00
			CAT C - Local (Small)		600.00	350.00	350.00
		<b>vii</b>	<b>Private Library</b>				
			Private Library		210.00	200.00	200.00
<b>82</b>			<b>Egg Dealers</b>				
			CAT A - Wholesale	P/Annum	280.00	180.00	180.00
			CAT B - Retail Shops		140.00	80.00	80.00
			CAT C - Mobile Retail		130.00	70.00	70.00
<b>83</b>	<b>1402205</b>		<b>Electrical Appliances -New &amp; Second Hand</b>				
			CAT A - Importers/Wholesalers	P/Annum	5,000.00	3,500.00	3,500.00
			CAT B - Wholesalers		3,700.00	2,200.00	2,200.00
			CAT C - Retailers (Large)		2,200.00	1,100.00	1,100.00
			CAT D - Retailers - (Small)		1,700.00	950.00	950.00
			CAT E - Table Top		280.00	150.00	150.00
<b>84</b>	<b>1422206</b>		<b>Electrical Security Fencing Companies</b>				
			CAT A - Large Scale	P/Annum	750.00	500.00	500.00
			CAT B - Medium Scale		600.00	400.00	400.00
			CAT C - Small Scale		370.00	250.00	250.00

Main Item	Code	Sub Item	Item Description	Unit of Measure	Municipal Threshold	2021	2022	
85	1422207		<b>Electronic/Home Appliances/Shops</b>					
			<b>New &amp; Second Hand</b>					
			CAT A - Importers/Wholesalers (Large)	P/Annum	6,000.00	4,500.00	4,500.00	
			CAT B - Importers/Wholesalers (Small)		4,500.00	3,000.00	3,000.00	
			CAT C - Wholesalers cum Retailers (Large)		3,700.00	2,000.00	2,000.00	
			CAT D - Wholesalers cum Retailers (Small)		3,200.00	1,500.00	1,500.00	
			CAT E - Retailers (Shops and Containers - Large)		2,800.00	1,200.00	1,200.00	
			CAT F - Retailers (Shops and Containers - Medium)		1,950.00	800.00	800.00	
			CAT G - Retailers (Shops and Containers - Small)		1,300.00	600.00	600.00	
			CAT H - Retailers (Tabletop - Medium)		600.00	300.00	300.00	
			CAT I - Retailers (Tabletop - Small)		210.00	150.00	150.00	
86	1422207		<b>Electronic/Home Appliance Parts Dealers</b>					
			CAT 'A'	P/Annum	500.00	350.00	350.00	
			CAT 'B'		350.00	200.00	200.00	
			CAT 'C'		210.00	150.00	150.00	
87	1422229	i	<b>Electronic Media (Radio) Operators</b>					
			CAT A - National & Inter-Regional	P/Annum	4,500.00	3,000.00	3,000.00	
			CAT B - Regional		3,700.00	2,200.00	2,200.00	
			CAT C - District		2,800.00	1,800.00	1,800.00	
			CAT D - Community		1,000.00	350.00	350.00	
			CAT E - Recording Studios (Large)		1,000.00	600.00	600.00	
			CAT F - Recording Studios (Medium)		500.00	300.00	300.00	
			CAT G - Recording Studios (Small)		100.00	80.00	80.00	
			CAT H - Information Centres (Urban)		280.00	150.00	150.00	
			CAT I - Information Centres (Rural)		210.00	100.00	100.00	
			CAT J - Stand Alone Radio/TV Satellite		3,500.00	3,000.00	3,000.00	
		ii	<b>Electronic Media (Television) Operators</b>					
			CAT A - Very Large Scale		9,000.00	4,500.00	4,500.00	
			CAT B - Large Scale		7,500.00	3,000.00	3,000.00	
			CAT C - Medium Scale		5,000.00	2,000.00	2,000.00	
			CAT D - Small Scale	2,800.00	1,000.00	1,000.00		
		iii	<b>Printing Houses</b>					
			CAT A - Large Scale	5,000.00	3,500.00	3,500.00		
			CAT B - Medium Scale	4,000.00	2,200.00	2,200.00		
			CAT C - Small Scale	2,100.00	1,000.00	1,000.00		
			CAT D - Binders	1,000.00	550.00	550.00		
			CAT E - Others	400.00	200.00	200.00		
			CAT F - Newspaper/Periodicals Vendors	140.00	60.00	60.00		
88	1422147		<b>Embossment Centres</b>					
			CAT A - Vehicle Embossment Company	P/Annum	1,400.00	700.00	700.00	
			CAT B - Stickers for vehicles and temporary structures - Medium		520.00	300.00	300.00	
			CAT C - Stickers for vehicles and temporary structures - Small		140.00	80.00	80.00	
89	1422091		<b>Exporters of General Goods</b>					
			CAT A - Timber	P/Annum	13,000.00	8,000.00	8,000.00	
			CAT B - Cash Crops		9,000.00	4,500.00	4,500.00	
			CAT C - Food Crops		7,200.00	3,500.00	3,500.00	
			CAT D -African Clothes/Ornaments		5,000.00	2,500.00	2,500.00	
			CAT E - Cosmetic Products		2,100.00	1,450.00	1,450.00	
			CAT E - Footwear		1,400.00	600.00	600.00	
			CAT G - Others		1,000.00	450.00	450.00	
			CAT H - Combination of C, D, E & F		2,600.00	1,500.00	1,500.00	
90	1422021		<b>Fabric Dealers – Manufacturing</b>					
			CAT A - Large Scale	P/Annum	1,300.00	750.00	750.00	
			CAT B - Medium Scale		1,000.00	500.00	500.00	
			CAT C - Small Scale		350.00	250.00	250.00	

Main Item	Code	Sub Item	Item Description	Unit of Measure	Municipal Threshold	2021	2022
91	1422213		<b>Fabric Dealers – Sales</b>				
			CAT A - Imports/Wholesale	P/Annum	1,950.00	850.00	850.00
			CAT B - Wholesale and Retail		1,300.00	650.00	650.00
			CAT C - Wholesale		500.00	350.00	350.00
			CAT D - Retail		280.00	200.00	200.00
			CAT E - Table Top		100.00	60.00	60.00
92	1422051		<b>Feed Mills (Poultry, Fish etc.)- Production</b>				
			CAT 'A'	P/Annum	1,400.00	700.00	700.00
			CAT 'B'		600.00	350.00	350.00
			CAT 'C'		350.00	200.00	200.00
93	1422282		<b>Feed Sellers</b>				
			CAT A - Wholesalers	P/Annum	400.00	300.00	300.00
			CAT B - Distributors		280.00	200.00	200.00
			CAT C - Retailers		130.00	80.00	80.00
94	1422146		<b>Film Production/Distribution</b>				
			CAT A - Film Production cum Distribution	P/Annum	1,400.00	800.00	800.00
			CAT B - Film Production		1,300.00	650.00	650.00
			CAT C - Film Distribution		750.00	450.00	450.00
			CAT D - Small Scale of CAT B or C		400.00	250.00	250.00
95	1422044	<b>A</b>	<b>Financial Institutions (Banking)</b>				
		<b>i</b>	<b>Central Bank</b>	P/Annum	60,000.00	45,000.00	45,000.00
		<b>ii</b>	<b>Development Banks</b>		37,000.00	35,000.00	35,000.00
		<b>iii</b>	<b>Universal Banks</b>				
			CAT A - Bank with Capital Market operations		25,000.00	15,000.00	15,000.00
			CAT B - Head Office		22,000.00	10,500.00	10,500.00
			CAT D - Branch Office		15,000.00	8,500.00	8,500.00
			CAT E - Agency Office		4,500.00	3,100.00	3,100.00
		<b>iv</b>	<b>Special Deposit Taking Institutions (SDIs)</b>				
			<b>Savings and Loans Companies &amp; Finance Houses</b>				
			CAT A - Head Office		4,000.00	3,000.00	3,000.00
			CAT B - Branch		2,200.00	1,500.00	1,500.00
			CAT C - Agency		1,350.00	1,000.00	1,000.00
			CAT D - Mobilisation Centre		520.00	350.00	350.00
			CAT E - Loan/Business Centre		300.00	200.00	200.00
		<b>v</b>	<b>Other Financial Institutions</b>				
			<b>Microfinance Companies (Deposit Taking)</b>				
			CAT A - Head Office		1,900.00	1,500.00	1,500.00
			CAT B - Branch		750.00	500.00	500.00
		<b>vi</b>	<b>Microcredit/Money Lenders/Credit Union</b>				
			CAT A - Head Office		1,900.00	1,500.00	1,500.00
			CAT B - Branch		750.00	500.00	500.00
			CAT C - Tier 4 Operators		300.00	200.00	200.00
		<b>vii</b>	<b>Rural &amp; Community Banks</b>				
			CAT A - Head Office		1,200.00	1,000.00	1,000.00
			CAT B - Branch		600.00	500.00	500.00
			CAT C - Agency		370.00	250.00	250.00
			CAT D - Mobilisation Centre		190.00	150.00	150.00
		<b>viii</b>	<b>Financial NGOs</b>				
			CAT A - Head Office		600.00	450.00	450.00
			CAT B - Branch		370.00	250.00	250.00
		<b>ix</b>	<b>Forex Bureaus</b>				
			CAT A - Head Office	750.00	550.00	550.00	
			CAT B - Branch	370.00	250.00	250.00	
		<b>x</b>	<b>Financial Technology Companies (FINTECH)</b>				
			CAT A - Dedicated Electronic Money Issuer	7,500.00	5,000.00	5,000.00	
			CAT B - Mobile Money Vendor Large	750.00	550.00	550.00	
			CAT C - Mobile Money Vendor Medium	370.00	250.00	250.00	

Main Item	Code	Sub Item	Item Description	Unit of Measure	Municipal Threshold	2021	2022
		<b>x</b>	<b>Financial Technology Companies (FINTECH)</b>				
			CAT D - Mobile Money Vendor Small		220.00	150.00	150.00
			CAT E - Payment Service Provider (Enhanced)		3,750.00	3,500.00	3,500.00
			CAT F - Payment Service Provider (Medium)		2,200.00	1,500.00	1,500.00
			CAT G - Payment Service Provider (Standard)		370.00	250.00	250.00
			CAT H - Payment & Financial Technology Service Provider (PFTSP)		1,100.00	800.00	800.00
		<b>xi</b>	<b>Stand Alone ATMs</b>		750.00	550.00	550.00
	<b>1422044</b>	<b>B</b>	<b>Non Financial Institutions</b>				
		<b>i</b>	<b>Insurance Companies, Debt Servicing Comp. etc.</b>				
			<b>Re-insurance</b>		22,500.00	15,000.00	15,000.00
		<b>ii</b>	<b>Non-Life Insurance</b>				
			CAT A - Head Office		13,500.00	9,000.00	9,000.00
			CAT B - Branch Office		9,200.00	3,600.00	3,600.00
			CAT C - Agency Office		5,200.00	1,100.00	1,100.00
		<b>iii</b>	<b>Life Insurance</b>	P/Annum			
			CAT A - Head Office		9,000.00	6,000.00	6,000.00
			CAT B - Branch Office		3,700.00	2,500.00	2,500.00
			CAT C - Agency Office		2,200.00	1,500.00	1,500.00
		<b>iv</b>	<b>Brokers</b>				
			CAT A - Main Office		3,700.00	3,000.00	3,000.00
			CAT B - Branch Office		1,500.00	1,200.00	1,200.00
	<b>1422044</b>	<b>C</b>	<b>Capital Market Companies</b>				
			CAT A - Financial Holding Companies		6,000.00	4,500.00	4,500.00
			CAT B - Security Exchangers		6,000.00	4,500.00	4,500.00
			CAT C - Fund Managers (Head Office)		3,000.00	2,000.00	2,000.00
			CAT D - Fund Managers (Branch Office)		1,500.00	1,000.00	1,000.00
			CAT E - Broker Dealers		1,125.00	800.00	800.00
			CAT F - Investment Advisors		375.00	250.00	250.00
<b>96</b>	<b>1422251</b>		<b>Fire Extinguisher Dealers</b>				
			CAT 'A'	P/Annum	500.00	350.00	350.00
			CAT 'B'		280.00	200.00	200.00
<b>97</b>	<b>1422120</b>		<b>Fish Farming Companies</b>				
			CAT A- International Large Scale		40,000.00	30,000.00	30,000.00
			CAT B- International Medium Scale		28,000.00	22,000.00	22,000.00
			CAT C- International Small Scale	P/Annum	14,000.00	12,000.00	12,000.00
			CAT D - Local Large Scale		400.00	250.00	250.00
			CAT E - Local Medium Scale		280.00	150.00	150.00
			CAT F - Local Small Scale		140.00	100.00	100.00
<b>98</b>	<b>1422215</b>		<b>Fishing Nets and Accessories Dealers</b>				
			CAT A - Importers/Wholesalers		1,700.00	1,500.00	1,500.00
			CAT B - Wholesalers	P/Annum	1,400.00	1,200.00	1,200.00
			CAT C - Retailers		600.00	400.00	400.00
			CAT D - Table Top		120.00	80.00	80.00
<b>99</b>	<b>1422063</b>		<b>Floral and Allied Products</b>				
			CAT A - Natural (Large Scale)		900.00	500.00	500.00
			CAT B - Natural (Medium Scale)		700.00	350.00	350.00
			CAT C - Natural (Small Scale)	P/Annum	600.00	300.00	300.00
			CAT D - Artificial (Large Scale)		700.00	350.00	350.00
			CAT E - Artificial (Small Scale)		350.00	200.00	200.00
<b>100</b>	<b>1422064</b>		<b>Footwear Dealers</b>				
		<b>i</b>	<b>Footwear Producers</b>				
			CAT A - Large (Industrial/Handmade)		450.00	300.00	300.00
			CAT B - Medium (Industrial/Handmade)		350.00	250.00	250.00
			CAT C - Small (Handmade)	P/Annum	75.00	50.00	50.00
		<b>ii</b>	<b>Footwear Sales - New</b>				
			CAT 'A'		220.00	150.00	150.00
			CAT 'B'		150.00	100.00	100.00
			CAT 'C'		120.00	70.00	70.00

Main Item	Code	Sub Item	Item Description	Unit of Measure	Municipal Threshold	2021	2022	
		iii	<b>Footwear Sales - Used</b>	P/Annum				
			CAT 'A'		150.00	120.00	120.00	
			CAT 'B'		120.00	80.00	80.00	
			CAT 'C'		60.00	40.00	40.00	
		iv.	<b>Footwear Accessory Sales</b>					
			CAT 'A'		160.00	120.00	120.00	
			CAT 'B'		130.00	80.00	80.00	
			CAT 'C'		75.00	50.00	50.00	
<b>101</b>	<b>1422121</b>		<b>Freight Forwarding Operators</b>					
			CAT A - Large Scale	P/Annum	50,000.00	35,000.00	35,000.00	
			CAT B - Medium Scale		32,000.00	20,000.00	20,000.00	
			CAT C - Small Scale		19,500.00	9,000.00	9,000.00	
<b>102</b>	<b>1422123</b>		<b>Funeral Related Business (Private)</b>					
		i	<b>Burial Grounds</b>	P/Annum	3,750.00	2,500.00	2,500.00	
		ii	<b>Funeral Homes</b>					
			CAT A - Advanced Activities: Cold Storage room + Preparation of body for burial, Autopsy and Others		13,500.00	6,500.00	6,500.00	
			CAT B- Basic Activities: Cold Storage room + Preparation of body for burial		7,500.00	4,000.00	4,000.00	
		iii	<b>Mortuaries</b>					
			CAT A - Cold Storage for Remains (Level 3 Mortuary)		4,000.00	3,000.00	3,000.00	
			CAT B - Cold Storage for Remains (Level 2 Mortuary)		2,500.00	1,800.00	1,800.00	
			CAT C - Cold Storage for Remains (Level 1 Mortuary)		750.00	500.00	500.00	
		iv.	<b>Funeral – Undertaker’s Licence</b>		750.00	400.00	400.00	
		v	<b>Hearse Service Providers</b>					
			CAT A - Large Scale (Above 5 Vehicles)		900.00	550.00	550.00	
			CAT B - Medium Scale (3-5 Vehicles)		650.00	400.00	400.00	
			CAT C - Small Scale (1-2 Vehicles)		450.00	250.00	250.00	
<b>103</b>	<b>1422217</b>		<b>Furniture Showroom</b>					
			CAT A - Large Scale (Including Manufacturing)		P/Annum	4,500.00	2,500.00	2,500.00
			CAT B - Medium Scale (Including Manufacturing)	3,500.00		2,000.00	2,000.00	
			CAT C - Large scale (Showroom only)	2,100.00		1,400.00	1,400.00	
			CAT D - Medium scale (Showroom only)	1,600.00		800.00	800.00	
			CAT E - Small scale (Showroom only)	1,200.00		600.00	600.00	
<b>104</b>	<b>1422160</b>		<b>Game Viewing/Commercial TV Viewing Centres</b>					
			CAT A - Large Scale	P/Annum	750.00	500.00	500.00	
			CAT B - Medium Scale		520.00	350.00	350.00	
			CAT C - Small Scale		300.00	200.00	200.00	
<b>105</b>	<b>1422290</b>		<b>Gas Cylinder/ Stoves &amp; Accessory Dealers</b>					
			CAT A - Large Scale	P/Annum	220.00	200.00	200.00	
			CAT B - Medium Scale		150.00	120.00	120.00	
			CAT C - Small Scale		75.00	50.00	50.00	
<b>106</b>	<b>1422218</b>		<b>General Goods-Sales (e.g. Generator, Water pump,Chain saw)</b>					
			CAT A - Large	P/Annum	3,500.00	2,500.00	2,500.00	
			CAT B - Medium		2,100.00	1,500.00	1,500.00	
			CAT C - Small		1,000.00	600.00	600.00	
			CAT D - Individuals		750.00	450.00	450.00	
<b>107</b>	<b>1422219</b>		<b>Gift Shops</b>					
			CAT A - Large Scale	P/Annum	400.00	300.00	300.00	
			CAT B - Medium Scale		280.00	200.00	200.00	
			CAT C - Small Scale		100.00	60.00	60.00	
<b>108</b>	<b>1422220</b>		<b>Glass Sellers (Tainted /Plain)</b>					
			CAT A - Large Scale	P/Annum	1,300.00	750.00	750.00	
			CAT B - Medium Scale		1,000.00	600.00	600.00	
			CAT C - Small Scale		600.00	350.00	350.00	

Main Item	Code	Sub Item	Item Description	Unit of Measure	Municipal Threshold	2021	2022
109	1422143		<b>Gold / Diamond Dealers</b>				
			CAT A - Gold Refinery	P/Annum	6,000.00	4,500.00	4,500.00
			CAT B - Gold Merchants		3,500.00	2,500.00	2,500.00
			CAT C - Agents		2,625.00	1,500.00	1,500.00
			CAT D - Goldsmith		1,400.00	800.00	800.00
			CAT E - Silversmith		220.00	200.00	200.00
110	1422221		<b>Graphic Design Companies</b>				
			CAT A - Large Scale	P/Annum	3,000.00	2,000.00	2,000.00
			CAT B - Medium Scale		2,100.00	1,200.00	1,200.00
			CAT C - Small Scale		1,100.00	550.00	550.00
			CAT D - Individuals		450.00	250.00	2,500.00
111	1422291		<b>Grain Distributors</b>				
			CAT A - Wholesale	P/Annum	750.00	600.00	600.00
			CAT B - Retail		600.00	400.00	400.00
			CAT C - Others		370.00	250.00	250.00
112	1422222		<b>Hair &amp; Beauty Service Providers</b>				
			CAT A - Beauty Parlour and School	P/Annum	2,600.00	1,500.00	1,500.00
			CAT B - Beauty Parlour		1,575.00	1,000.00	1,000.00
			CAT C - Salon with pedicure, manicure, braiding/weaving		1,300.00	800.00	800.00
			CAT D - Big Salon		280.00	250.00	250.00
			CAT E - Small Salon		140.00	80.00	80.00
			CAT F - Braiding and Weaving Only		600.00	250.00	250.00
			CAT G - Braiding Only		210.00	150.00	150.00
			CAT H - Pedicure & Manicure Only		150.00	60.00	60.00
113	1422144		<b>Harbours</b>				
			CAT A - Merchandise Harbours	P/Annum	150,000.00	120,000.00	120,000.00
			CAT B - Fishing Harbours		15,000.00	8,000.00	8,000.00
114	1422145		<b>Haulage Companies (e.g. LPG, General Goods)</b>				
			CAT 'A'	P/Annum	5,000.00	4,000.00	4,000.00
			CAT 'B'		3,200.00	2,000.00	2,000.00
			CAT 'C'		1,500.00	1,000.00	1,000.00
115	1422026		<b>Health Facilities – Private</b>				
		<b>i.</b>	<b>Dental Clinics</b>	P/Annum			
			CAT A - Large Scale		550.00	400.00	400.00
			CAT B - Medium Scale		350.00	250.00	250.00
			CAT C - Small Scale		200.00	150.00	150.00
		<b>ii.</b>	<b>Eye Clinics</b>				
			CAT A - Ophthalmologist Clinics		550.00	400.00	400.00
			CAT B - Opticians/Optomtrist		300.00	200.00	200.00
		<b>iii.</b>	<b>General Clinics</b>				
			CAT A - Specialised (Chiropractic /Homeopathic etc.)		1,900.00	1,300.00	1,300.00
			CAT B - Primary Health Care		900.00	600.00	600.00
			<b>General Hospitals</b>				
			Primary		2,700.00	2,200.00	2,200.00
		<b>iv.</b>	<b>Maternity Homes</b>				
			CAT A - Expanded Services		300.00	200.00	200.00
			CAT B - General Services		160.00	100.00	100.00
		<b>v.</b>	<b>Medical Diagnostic Services</b>				
			CAT A - Secondary/Tertiary		1,500.00	850.00	850.00
			CAT B - Basic/ Primary		450.00	300.00	300.00
		<b>vi.</b>	<b>Licenced Herbal Medicine Units</b>				
			CAT A - Foreign Clinics and Shops		3,500.00	2,000.00	2,000.00
			CAT B - Foreign Clinics or Shops		2,100.00	1,200.00	1,200.00
			CAT C - Clinic and Medicine Producers (Local)		1,400.00	800.00	800.00
			CAT D - Clinic Only (Local)		1,300.00	650.00	650.00
			CAT E - Medicine Producers Only (Local)		1,200.00	550.00	550.00
			CAT F - Herbal Shops (Local)		500.00	300.00	300.00
			CAT G - Shop on wheel (Mobile)		750.00	400.00	400.00

Main Item	Code	Sub Item	Item Description	Unit of Measure	Municipal Threshold	2021	2022
116	1422207		<b>Hire Purchase Trading Enterprises</b>				
			CAT A - Large Scale	P/Annum	750.00	450.00	450.00
			CAT B - Medium Scale		550.00	350.00	350.00
			CAT C - Small Scale		300.00	200.00	200.00
117	1422223		<b>Ice Cream/Yoghurt Dealers</b>				
			CAT A - Manufacturers ( Large Scale)	P/Annum	10,100.00	5,000.00	5,000.00
			CAT B - Manufacturers (Medium Scale - Local Producers )		6,000.00	2,500.00	2,500.00
			CAT C-Manufacturers (Small Scale-Local Producers )		2,800.00	1,300.00	1,300.00
			CAT D - Wholesale/Depot		1,900.00	800.00	800.00
			CAT E - Retail		450.00	300.00	300.00
118	1422224		<b>Interior/Event Decorators</b>				
			CAT A - Companies (Large)	P/Annum	1,000.00	600.00	600.00
			CAT B - Companies (Medium)		600.00	350.00	350.00
			CAT C - Individuals		280.00	200.00	200.00
119	1422225		<b>Jewellery Shops</b>				
			CAT.A - Retail (Large)	P/Annum	2,100.00	1,200.00	1,200.00
			CAT B - Retail (Medium)		750.00	400.00	400.00
			CAT C - Retail (Small)		400.00	250.00	250.00
			CAT D - Table Top		100.00	60.00	60.00
120	1422226		<b>Jewellery Repairers(watches/bracelets, etc.</b>				
			CAT 'A'	P/Annum	210.00	100.00	100.00
			CAT 'B'		100.00	60.00	60.00
121	1422124		<b>Job Placement Agencies</b>				
			CAT 'A'	P/Annum	2,600.00	1,200.00	1,200.00
			CAT 'B'		1,000.00	500.00	500.00
			CAT 'C'		400.00	250.00	250.00
122	1422227		<b>Key Technicians/Cutters</b>				
			CAT 'A'	P/Annum	210.00	100.00	100.00
			CAT 'B'		90.00	50.00	50.00
123	1422211		<b>Engineering Laboratories</b>				
			CAT A - Geological Services	P/Annum	5,200.00	3,000.00	3,000.00
			CAT B - Industrial Services		3,200.00	1,500.00	1,500.00
			CAT C - Others		2,100.00	1,000.00	1,000.00
124	1422125		<b>Landscapers/Horticulturalists</b>				
			CAT A - Large Scale	P/Annum	280.00	200.00	200.00
			CAT B - Medium Scale		190.00	120.00	120.00
			CAT C - Small Scale		130.00	80.00	80.00
125	1422054		<b>Laundry Services</b>				
			CAT A - Large Scale	P/Annum	1,200.00	800.00	800.00
			CAT B - Medium Scale		600.00	450.00	450.00
			CAT C - Small Scale		140.00	80.00	80.00
126	1422286		<b>Leather Works Dealers (Other Nonfootwear products)</b>				
			CAT A - Producers (Donkey Skin)	P/Annum	9,450.00	4,500.00	4,500.00
			CAT B - Producers (Industrial)		1,300.00	750.00	750.00
			CAT C - Producers (Handmade)		400.00	250.00	250.00
			CAT D - Sales/Others		150.00	60.00	60.00
127	1423053		<b>Licensed Arms &amp; Ammunition Dealers</b>				
			CAT 'A'	P/Annum	13,000.00	9,000.00	9,000.00
			CAT 'B'		6,000.00	4,000.00	4,000.00
128	1422228		<b>Livestock Farms</b>				
			CAT A - Very large-sized	P/Annum	2,100.00	700.00	700.00
			CAT B - Large-sized		1,400.00	500.00	500.00
			CAT C - Medium-sized		1,000.00	400.00	400.00
			CAT D - Small-sized		600.00	250.00	250.00
			CAT E - Very Small-sized		210.00	100.00	100.00
129	1422016		<b>Lottery Business Operators</b>				
			CAT A - National Lotto Authority	P/Annum	22,000.00	15,000.00	15,000.00
			CAT B- National Marketing Companies/Agents		4,000.00	3,000.00	3,000.00
			CAT C - Private Operators		2,400.00	1,200.00	1,200.00
			CAT D - Lotto Receiver		900.00	500.00	500.00



Main Item	Code	Sub Item	Item Description	Unit of Measure	Municipal Threshold	2021	2022
130	1422292		<b>Machine Shops (Workshop for making or repairing machines)</b>				
			CAT A - Large Scale	P/Annum	600.00	400.00	400.00
			CAT B - Medium Scale		370.00	250.00	250.00
			CAT C - Small Scale		220.00	150.00	150.00
131	1422293		<b>Machine Sharpening Operators</b>				
			CAT A - Stationed with shops	P/Annum	75.00	60.00	60.00
			CAT B - Mobile		60.00	40.00	40.00
132	1422019		<b>Lumber Business (Including Saw Mill)</b>				
			CAT 'A'	P/Annum	12,750.00	6,000.00	6,000.00
			CAT 'B'		6,300.00	3,500.00	3,500.00
			CAT 'C'		4,100.00	2,200.00	2,200.00
			CAT 'D'		2,100.00	1,200.00	1,200.00
133	1422021		<b>Manufacturing/Processing Companies</b>				
			CAT A - International (Large Scale)	P/Annum	60,000.00	35,000.00	35,000.00
			CAT B - International (Medium Scale)		45,000.00	25,000.00	25,000.00
			CAT C - International (Small Scale)		37,500.00	20,000.00	20,000.00
			CAT D - National (Large Scale)		29,000.00	15,000.00	15,000.00
			CAT E - National (Medium Scale)		19,500.00	10,000.00	10,000.00
			CAT F - National (Small Scale)		13,000.00	6,500.00	6,500.00
			CAT G - Local (Large Scale)		11,500.00	4,500.00	4,500.00
			CAT H - Local (Medium Scale)		10,000.00	4,000.00	4,000.00
			CAT I - Local (Small Scale)		7,500.00	3,000.00	3,000.00
134	1422126		<b>Markets &amp; Other Facilities' Management Companies</b>				
			CAT A - Large Scale	P/Annum	21,000.00	12,000.00	12,000.00
			CAT B - Medium Scale		12,000.00	6,000.00	6,000.00
			CAT C - Small Scale		2,400.00	1,300.00	1,300.00
135	1422050		<b>Mattress/Foam Products Dealers</b>				
			CAT A - Manufacturers	P/Annum	7,500.00	4,500.00	4,500.00
			CAT B - Wholesalers		1,300.00	900.00	900.00
			CAT C - Retailers (Medium Scale)		700.00	600.00	600.00
			CAT D - Retailers (Small Scale)		350.00	250.00	250.00
			CAT E - Mattress Repairers		50.00	40.00	40.00
136	1422230		<b>Medical Supply Companies</b>				
			CAT 'A'	P/Annum	2,200.00	1,200.00	1,200.00
			CAT 'B'		1,200.00	700.00	700.00
			CAT 'C'		600.00	400.00	400.00
137	1422285		<b>Metal Dealers</b>				
		<b>i</b>	<b>Metal Fabricators</b>				
			CAT A - Filling Station, Sheds / Trailers / Underground Tanks / Moulding	P/Annum	40,500.00	25,000.00	25,000.00
			CAT B - Agro Processing Machines / Surface Tanks		3,000.00	2,000.00	2,000.00
			CAT C - Domestic Milling Machines		1,000.00	500.00	500.00
			CAT D - Canopies and Scaffolding		600.00	350.00	350.00
			CAT E - Pot, Coal pots and Sheet moulders		300.00	200.00	200.00
			CAT F - Chairs and beds, etc.		225.00	150.00	150.00
	1422285	<b>ii</b>	<b>Fabrication Materials Dealers</b>				
			CAT A - Large Scale	P/Annum	3,750.00	2,500.00	2,500.00
			CAT B - Medium Scale		2,500.00	1,800.00	1,800.00
			CAT C - Small Scale		1,500.00	800.00	800.00
			CAT D - Very Small Scale		800.00	400.00	400.00
138	1422051		<b>Milling Businesses (For Food)</b>				
			CAT A - Above 3 Machines	P/Annum	210.00	150.00	150.00
			CAT B - 2-3 Machines		130.00	80.00	80.00
			CAT C - 1 Machine Only		60.00	50.00	50.00
139	1422231		<b>Mineral Water Producers</b>				
			CAT A - Bottled, Sachet & Filtered Water	P/Annum	2,800.00	2,000.00	2,000.00
			CAT B - Bottled & Sachet Water		2,100.00	1,500.00	1,500.00
			CAT C - Sachet Water		1,000.00	550.00	550.00
			CAT D - Accessory Shop (Medium)		300.00	200.00	200.00
			CAT E - Accessory Shop (Small)		190.00	100.00	100.00

Main Item	Code	Sub Item	Item Description	Unit of Measure	Municipal Threshold	2021	2022
140	1422232		<b>Mineral Water Distribution/Sales</b>				
			CAT A - Depot	P/Annum	1,000.00	500.00	500.00
			CAT B - Wholesale		600.00	300.00	300.00
			CAT C - Retail (Large)		350.00	200.00	200.00
			CAT D - Retail (Medium)		130.00	80.00	80.00
			CAT E - Retail (Small)		50.00	40.00	40.00
141	1422233		<b>Mineral Marketing Companies</b>				
			CAT 'A'	P/Annum	21,000.00	12,000.00	12,000.00
			CAT 'B'		13,000.00	6,500.00	6,500.00
			CAT 'C'		7,500.00	4,000.00	4,000.00
142	1422079		<b>Mining/Oil/Quarry Administrative offices</b>				
			CAT 'A'	P/Annum	4,500.00	3,500.00	3,500.00
			CAT 'B'		3,000.00	2,500.00	2,500.00
			CAT 'C'		1,500.00	1,200.00	1,200.00
143	1423866		<b>Mining Companies' Registration</b>				
			CAT A - Large Scale	Onetime Payment	19,500.00	15,000.00	15,000.00
			CAT B - Medium Scale		16,500.00	12,000.00	12,000.00
			CAT C - Small Scale		14,000.00	10,000.00	10,000.00
			CAT D - Prospecting		12,500.00	8,000.00	8,000.00
			CAT E - Publication		7,500.00	5,000.00	5,000.00
			CAT F - Publication (Quary)	P/Publica'tn	5,000.00	3,000.00	3,000.00
			CAT G- Salt Mining		900.00	650.00	650.00
144	1422079		<b>Mining Operating Licence</b>				
			CAT A - Large Scale	P/Annum	100,000.00	75,000.00	75,000.00
			CAT B - Medium Scale		60,000.00	45,000.00	45,000.00
			CAT C - Small Scale		15,000.00	10,000.00	10,000.00
			CAT D - Salt Mining		7,500.00	3,500.00	3,500.00
145	1422234		<b>Mining Sub-Contractors</b>				
			CAT A - Explorers etc.	P/Annum	52,000.00	35,000.00	35,000.00
			CAT B - Haulage etc.		17,000.00	13,000.00	13,000.00
			CAT C - Automobile, Heavy Duty Equipment (Large)		26,000.00	22,000.00	22,000.00
			CAT D - Automobile, Heavy Duty Equipment (Medium)		16,500.00	12,000.00	12,000.00
			CAT E - Automobile, Heavy Duty Equipment (Small)		12,000.00	8,000.00	8,000.00
			CAT F - Petroleum Services		6,700.00	5,500.00	5,500.00
			CAT G - Mechanical Services (Large)		22,000.00	18,000.00	18,000.00
			CAT H - Mechanical Services (Medium)		12,000.00	8,000.00	8,000.00
			CAT I - Mechanical Services (Small)		6,700.00	5,500.00	5,500.00
			CAT J - Medical Services, Consultants, Technicians etc.		4,500.00	2,500.00	2,500.00
			CAT K - Transport Services & Catering Services		6,000.00	3,000.00	3,000.00
			CAT L - Other Professional Services		4,500.00	2,000.00	2,000.00
			CAT M - Maintenance Services		12,000.00	10,000.00	10,000.00
			CAT N - Ore handling, Geological Services		25,000.00	20,000.00	20,000.00
146	1422235		<b>Mobile Phone &amp; Accessories Sales/Assembling/Repairs</b>				
			CAT A - Import/Assembling Wholesale/Retail/Repairs	P/Annum	3,500.00	2,500.00	2,500.00
			CAT B - Import/Wholesale/Retail/Repairs		2,100.00	1,000.00	1,000.00
			CAT C - Retail/Repairs		600.00	400.00	400.00
			CAT D - Retail Only		350.00	250.00	250.00
			CAT E - Repairs Only		280.00	150.00	150.00
			CAT F - Repairs Only (Small)		180.00	100.00	100.00
147	1422236		<b>Mobile Phone Cards Sales</b>				
			CAT A - Distribution/Retail	P/Annum	600.00	300.00	300.00
			CAT B - Distribution Only		500.00	250.00	250.00
			CAT C - Retail		100.00	50.00	50.00
148	1422045		<b>Mother Care Shops</b>				
		i	<b>Wholesale</b>				
			CAT A - Wholesale/Retail	P/Annum	2,200.00	1,800.00	1,800.00
			CAT B - Wholesale only		1,500.00	1,000.00	1,000.00

Main Item	Code	Sub Item	Item Description	Unit of Measure	Municipal Threshold	2021	2022
		ii	<b>Retail</b>				
			CAT A - Large Scale	P/Annum	750.00	500.00	500.00
			CAT B - Medium Scale		450.00	300.00	300.00
			CAT C - Small Scale		150.00	100.00	100.00
149	1422237		<b>Musical Equipment</b>				
		i	<b>Musical Instrument Sales</b>				
			CAT A - Wholesale/Retail	P/Annum	210.00	150.00	150.00
			CAT B - Retail (Medium)		170.00	120.00	120.00
			CAT C - Retail (Small)		130.00	100.00	100.00
		ii	<b>Musical Speaker Manufacturers &amp; Sale</b>		150.00	100.00	100.00
150	1422127		<b>Non-Governmental Institutions (Renewal)</b>				
			CAT A - International NGOs/CSOs	P/Annum	200.00	150.00	150.00
			CAT B - Local NGOs/CSOs		150.00	100.00	100.00
			CAT C - Community NGOs/CSOs		75.00	50.00	50.00
151	1422135		<b>Online Trading/Service Providers</b>				
			CAT A - Multi Services	P/Annum	1,500.00	1,200.00	1,200.00
			CAT B - Dual Services		1,000.00	800.00	800.00
			CAT C - Single Service		700.00	400.00	400.00
152	1422284		<b>Optical Services</b>				
			CAT A - Large Scale	P/Annum	520.00	400.00	400.00
			CAT B - Medium Scale		350.00	300.00	300.00
			CAT C - Small Scale		210.00	150.00	150.00
153	1422239		<b>Palm/Kernel Oil Extraction Companies</b>				
			CAT A - Large Scale	P/Annum	28,000.00	22,000.00	22,000.00
			CAT B - Medium Scale		14,000.00	12,000.00	12,000.00
			CAT C - Small Scale		2,000.00	1,200.00	1,200.00
			CAT D - Individuals		400.00	250.00	250.00
154	1422136		<b>Paper Product Companies</b>				
			CAT 'A'	P/Annum	1,300.00	700.00	700.00
			CAT 'B'		950.00	500.00	500.00
			CAT 'C'		600.00	400.00	400.00
155	1422240		<b>Petrochemical Compaies</b>				
			CAT A - Oil Exploration	P/Annum	57,000.00	50,000.00	50,000.00
			CAT B - Refineries		60,000.00	53,000.00	53,000.00
			CAT C - Gas Processing Plants		50,000.00	45,000.00	45,000.00
			CAT D - Oil & Gas Import/Storage		26,000.00	20,000.00	20,000.00
			CAT E - Transportatation and Storage of CAT A		18,000.00	15,000.00	15,000.00
			CAT F - Transportatation and Storage of CAT B		14,000.00	12,000.00	12,000.00
			CAT G - Bulk Oil Distribution Companies of CAT A		18,000.00	15,000.00	15,000.00
			CAT H - Bulk Oil Distribution Companies of CAT B		9,100.00	7,500.00	7,500.00
156	1422241		<b>Pharmaceutical Companies</b>				
			<b>Pharmacies</b>				
			CAT A - Manufacture Wholesale	P/Annum	6,000.00	5,000.00	5,000.00
			CAT B - Wholesale		3,500.00	2,500.00	2,500.00
			CAT C - Wholesale and Retail		3,700.00	2,800.00	2,800.00
			CAT D - Retail		2,100.00	1,800.00	1,800.00
			CAT E - Compounding Pharmacy		3,700.00	2,800.00	2,800.00
			CAT F - Pharmaceutical Raw Material Suppliers		3,700.00	2,800.00	2,800.00
			(OTCMs) (Licenced Chemical Shops)		320.00	250.00	250.00
157	1422047		<b>Photographers / Video Operators</b>				
			CAT A - Photo/Video Company with Labs	P/Annum	1,200.00	800.00	800.00
			CAT B - Photo/Video Company without Labs		600.00	400.00	400.00
			CAT C - Photographic Laboratory		320.00	250.00	250.00
			CAT D - Photo Shops/Studio		200.00	150.00	150.00
			CAT E - Individual video and photography operators		130.00	80.00	80.00

Main Item	Code	Sub Item	Item Description	Unit of Measure	Municipal Threshold	2021	2022
158	1422021	i	<b>Plastic/ Bottle Dealers - Used</b>				
			CAT 'A'	P/Annum	1,000.00	800.00	800.00
			CAT 'B'		520.00	350.00	350.00
			CAT 'C'		210.00	150.00	150.00
		ii	<b>Plastic Processing and Manufacturing Companies</b>				
			CAT A - Bulk Product Lines (e.g. tanks, pipelines)		3,500.00	2,400.00	2,400.00
			CAT B - Light product lines (e.g. Plastic chairs)		2,100.00	1,500.00	1,500.00
			CAT C - Others (Household wares)		1,800.00	1,000.00	1,000.00
			CAT D - Polyethylene		600.00	400.00	400.00
159	1422243		<b>Plastic Product Sales</b>				
			CAT A - Wholesale (Large)	P/Annum	500.00	300.00	300.00
			CAT B - Wholesale (Small)		350.00	250.00	250.00
			CAT C - Retail (Large)		140.00	100.00	100.00
			CAT D - Retail (Medium)		130.00	80.00	80.00
			CAT E - Retail (Small)		100.00	60.00	60.00
			CAT F - Polyethylene Sellers		75.00	50.00	50.00
160	1422246		<b>Poultry Farms</b>				
			CAT A - Above 2000 Birds	P/Annum	750.00	350.00	350.00
			CAT B - Up to 2000 Birds		550.00	250.00	250.00
			CAT C - Up to 1000 Birds		400.00	200.00	200.00
			CAT D - Up to 500		210.00	100.00	100.00
161	1422247	i	<b>Power &amp; Energy Dealers</b>				
			CAT A - Production - Large	P/Annum	150,000.00	120,000.00	120,000.00
			CAT B - Production - Medium		120,000.00	70,000.00	70,000.00
			CAT C - Distribution		90,000.00	55,000.00	55,000.00
			CAT D - Retailers		60,000.00	35,000.00	35,000.00
			CAT E - Retailers		15,000.00	12,000.00	12,000.00
		ii	<b>Solar Energy Dealers</b>				
			CAT A - Importers		3,500.00	2,500.00	2,500.00
			CAT B - Manufacturers		2,600.00	1,800.00	1,800.00
			CAT C - Retailers		1,300.00	800.00	800.00
			CAT D - Technicians		700.00	400.00	400.00
162	1422137		<b>Private Meat Van</b>				
			Private Meat Van	P/Annum	130.00	80.00	80.00
163	1422138		<b>Private Recreational Parks</b>				
			CAT A - Large Scale	P/Annum	1,400.00	1,000.00	1,000.00
			CAT B - Medium Scale		1,200.00	800.00	800.00
			CAT C - Small Scale		900.00	500.00	500.00
164	1422028		<b>Private Security</b>				
			CAT 'A'	P/Annum	6,000.00	4,500.00	4,500.00
			CAT 'B'		4,000.00	3,000.00	3,000.00
			CAT 'C'		2,600.00	2,000.00	2,000.00
165	1422025		<b>Professional Firms/Individuals</b>				
		i.	<b>(Architectural, Auditing, Accounting, Engineering, Survey, Legal Firms etc.)</b>				
			CAT A - International	P/Annum	4,000.00	3,000.00	3,000.00
			CAT B - National		3,500.00	2,500.00	2,500.00
			CAT C - Regional		2,800.00	2,000.00	2,000.00
			CAT D - Local		2,100.00	1,500.00	1,500.00
			CAT E - Partnership		1,400.00	900.00	900.00
			CAT F - Solo		1,000.00	600.00	600.00
			CAT G - Others		600.00	400.00	400.00
		ii.	<b>Draughtsmanship Business</b>				
			CAT 'A'	P/Annum	500.00	350.00	350.00
			CAT 'B'		280.00	200.00	200.00

Main Item	Code	Sub Item	Item Description	Unit of Measure	Municipal Threshold	2021	2022
166	1422138		<b>Publishing Houses</b>				
			CAT A - Publishing Cum Wholesale	P/Annum	4,500.00	3,500.00	3,500.00
			CAT B - Publishing and Retail Outlets		3,700.00	2,800.00	2,800.00
			CAT C - Publishing Only (Medium)		2,100.00	1,500.00	1,500.00
			CAT D - Publishing Only (Small)		600.00	400.00	400.00
167	1422013		<b>Quarry / Sand Operators</b>				
			CAT A - Mechanised Quarry (Large)	P/Annum	9,000.00	6,000.00	6,000.00
			CAT B - Mechanised Quarry (Medium)		4,500.00	3,000.00	3,000.00
			CAT C - Mechanised Quarry (Small)		2,400.00	1,800.00	1,800.00
			CAT D - Sand Winning		600.00	400.00	400.00
			CAT E - Stone Contractors		500.00	300.00	300.00
			CAT F - Manual Stone Crackers/Labourers		90.00	50.00	50.00
168	1422248		<b>Real Estate Operators</b>				
		<b>i. Agents</b>		P/Annum			
			CAT A - Large Scale		4,000.00	3,000.00	3,000.00
			CAT B - Medium Scale		2,800.00	2,000.00	2,000.00
			CAT C - Small Scale		1,300.00	800.00	800.00
		<b>ii. Developers</b>					
			CAT A - Large Scale		20,000.00	14,000.00	14,000.00
			CAT B - Medium Scale		16,500.00	10,000.00	10,000.00
			CAT C - Small Scale		13,500.00	7,000.00	7,000.00
		<b>iii. Property Managers</b>					
			CAT A - Large Scale (International)		7,500.00	5,000.00	5,000.00
			CAT B - Medium Scale (National)	2,800.00	2,000.00	2,000.00	
			CAT C - Small Scale (Local)	600.00	450.00	450.00	
169	1422249		<b>Recycling Plants/Companies</b>				
			CAT 'A'	P/Annum	4,000.00	3,000.00	3,000.00
			CAT 'B'		3,500.00	2,700.00	2,700.00
			CAT 'C'		2,800.00	2,000.00	2,000.00
			CAT 'D'		2,000.00	1,400.00	1,400.00
170	1422052		<b>Refrigerator/Air Condition /Iron Mechanics</b>				
			CAT 'A'	P/Annum	600.00	450.00	450.00
			CAT 'B'		500.00	350.00	350.00
171	1422288		<b>Refuse Collection Companies</b>				
			CAT 'A'	P/Annum	12,000.00	10,000.00	10,000.00
			CAT 'B'		5,200.00	4,500.00	4,500.00
			CAT 'C'		900.00	750.00	750.00
			CAT 'D'		500.00	400.00	400.00
172	1422288		<b>Refuse Dump Container Depot Managers</b>				
			CAT 'A'	P/Annum	500.00	400.00	400.00
			CAT 'B'		400.00	300.00	300.00
			CAT 'C'		280.00	150.00	150.00
173		<b>i</b>	<b>Registration of SMEs, Associations</b>	P/Annum			
			Small Scale Businesses		250.00	200.00	200.00
			Medium Scale Businesses		400.00	300.00	300.00
			Associations		250.00	200.00	200.00
		<b>ii</b>	<b>Registration of Religious Bodies</b>				
			CAT A (Membership above 100)		500.00	400.00	400.00
			CAT B (50 - 100 Members)		350.00	250.00	250.00
			CAT C (1 - 49 Members)	200.00	150.00	150.00	
174	1422250		<b>Rubber Stamp Makers</b>				
			Rubber Stamp Makers	P/Annum	90.00	60.00	60.00
175	1422294		<b>Rubber Cutting Machine Operators</b>				
			CAT 'A'	P/Annum	110.00	80.00	80.00
			CAT 'B'		75.00	50.00	50.00

Main Item	Code	Sub Item	Item Description	Unit of Measure	Municipal Threshold	2021	2022	
176	1422251		<b>Safety Goods / Accessories</b>					
		<b>i</b>	<b>Protective Wares (eg PPEs )</b>					
			CAT A - Health & Workplace (Large)	P/Annum	1,900.00	1,200.00	1,200.00	
			CAT B - Health & Workplace (Medium)		1,300.00	800.00	800.00	
			CAT C - Health Items only		1,000.00	600.00	600.00	
			CAT D - Workplace Items only		500.00	400.00	400.00	
			CAT E - Producers only		210.00	180.00	180.00	
		<b>ii</b>	<b>Fire Extinguisher Dealers</b>					
			CAT 'A'		500.00	350.00	350.00	
			CAT 'B'		280.00	250.00	250.00	
177	1422169		<b>Sanitary Facilities - Private</b>					
		<b>i</b>	<b>Bath House Operators</b>					
			CAT A - Above 12 Showers (including toilet facility)	P/Annum	370.00	250.00	250.00	
			CAT B - 9 -12 showers (including toilet facility)		300.00	200.00	200.00	
			CAT C - Up to 8 showers (including toilet facility)		250.00	150.00	150.00	
			CAT D - 13 showers and above		250.00	120.00	120.00	
			CAT E - 9-12 Showers		210.00	100.00	100.00	
			CAT F - 8 Showers and below		140.00	70.00	70.00	
		<b>ii</b>	<b>Toilet Operators (Private)</b>					
			CAT A - Above 24 Seater		600.00	400.00	400.00	
			CAT B - 17 to 24 Seater		500.00	300.00	300.00	
			CAT C - 9-16 Seater		210.00	150.00	150.00	
			CAT D - Up to 8 Seater		140.00	80.00	80.00	
		<b>iii.</b>	<b>Urinal Operators (Private)</b>					
			CAT A - Large Scale		210.00	150.00	150.00	
			CAT B - Medium Scale		130.00	80.00	80.00	
			CAT C - Small Scale	90.00	60.00	60.00		
178	1422141		<b>Scrap Metal Dealers (incl. Mine Scrap)</b>					
			CAT A - Large Scale (Export)	P/Annum	3,000.00	2,200.00	2,200.00	
			CAT B - Medium Scale (Depot)		2,250.00	1,500.00	1,500.00	
			CAT C - Small Scale (Collection Points)		750.00	500.00	500.00	
			CAT D - Very Small Scale (Collection Points)		400.00	250.00	250.00	
			CAT E - Individual Collectors		190.00	120.00	120.00	
179	1422015		<b>Service/Filling Stations</b>					
			CAT A -Multi Purpose Large ( Fuel, Shopping Centre and Vulcanizing)	P/Annum	10,000.00	5,000.00	5,000.00	
			CAT B -Multi Purpose Medium ( Fuel, Shopping Centre and Vulcanizing, Washing Bay)		7,500.00	4,000.00	4,000.00	
			CAT C - Fuel and Shopping Centres		6,000.00	3,000.00	3,000.00	
			CAT D - Fuel and Washing Bay		5,800.00	2,800.00	2,800.00	
			CAT E - Fuel Only		5,000.00	2,000.00	2,000.00	
			CAT F - Surface Tank Points		750.00	550.00	550.00	
			CAT G - Sale of Lubricants		210.00	150.00	150.00	
			CAT H - Kerosene		400.00	300.00	300.00	
			CAT I - LPG Retail Points of (Large)		2,800.00	1,800.00	1,800.00	
			CAT J - LPG Retail Points of (Medium)		1,300.00	900.00	900.00	
			CAT K - LPG Retail Points of (Small)		1,000.00	600.00	600.00	
180	1422253	<b>i</b>	<b>Ship Maintenance/Repair Companies</b>					
			CAT 'A'	P/Annum	11,200.00	8,000.00	8,000.00	
			CAT 'B'		9,000.00	6,000.00	6,000.00	
			CAT 'C'		6,700.00	4,500.00	4,500.00	
			CAT 'D'		4,500.00	3,500.00	3,500.00	
			CAT 'E'		2,700.00	1,500.00	1,500.00	
		<b>ii</b>	<b>Shipping Companies</b>					
			Shipping Companies	69,000.00	50,000.00	50,000.00		
181	1422254	<b>i</b>	<b>Signage Makers</b>					
			CAT A - Digital	P/Annum	1,000.00	650.00	650.00	
			CAT B - Non-digital		900.00	500.00	500.00	

Main Item	Code	Sub Item	Item Description	Unit of Measure	Municipal Threshold	2021	2022
		ii	<b>Signage Writers</b>				
			CAT A - Electronic	P/Annum	900.00	500.00	500.00
			CAT B - Manual		500.00	300.00	300.00
182	1422256		<b>Software Development/ Software Support Companies</b>				
			CAT A - International Companies	P/Annum	16,000.00	12,000.00	12,000.00
			CAT B - National Large		10,000.00	8,000.00	8,000.00
			CAT C - National Medium		6,700.00	5,500.00	5,500.00
			CAT D - National Small		2,600.00	2,200.00	2,200.00
			CAT E - Individual Developers		1,000.00	800.00	800.00
183	1422260		<b>Straw Basket Weavers and Sales</b>		90.00	50.00	50.00
184	1422128		<b>Telecommunication Companies</b>				
		i.	<b>Internet (Data) Services Providers</b>				
			CAT 'A'	P/Annum	6,000.00	4,000.00	4,000.00
			CAT 'B'		3,000.00	2,000.00	2,000.00
			CAT 'C'		1,300.00	800.00	800.00
		ii.	<b>Phone and Internet Services Providers</b>				
			CAT A - Head Office	P/Annum	28,000.00	20,000.00	20,000.00
			CAT B - Regional/Municipal/District Offices		26,000.00	15,000.00	15,000.00
			CAT C - Service Centres (Retail Shops)		19,500.00	12,000.00	12,000.00
			CAT D - Outsourced Service Centres (Retail Shops)		13,000.00	8,000.00	8,000.00
			CAT E - Warehouses		15,750.00	10,000.00	10,000.00
		iii.	<b>Tower Infrastructure Centres</b>				
			Tower Infrastructure Centres		13,000.00	8,000.00	8,000.00
185			<b>Terrazzo Making</b>				
			CAT A - Two machines and above	P/Annum	750.00	450.00	450.00
			CAT B - One Machine		400.00	250.00	250.00
186	1422019		<b>Timber Products Retail Outlets</b>				
			CAT A - Large scale	P/Annum	1,300.00	800.00	800.00
			CAT B - Medium scale		750.00	450.00	450.00
			CAT C - Small scale		500.00	300.00	300.00
187	1422110		<b>Trade/Custom/ Inspection Companies</b>				
			CAT 'A'	P/Annum	3,700.00	3,200.00	3,200.00
			CAT 'B'		2,200.00	1,800.00	1,800.00
			CAT 'C'		1,200.00	1,000.00	1,000.00
188	1422283	A	<b>Tourism Licenced Facilities</b>				
			<b>Accommodation Facilities</b>				
		i.	<b>Hotels/ Beach Resorts/ Motels</b>				
			CAT A - Five Star	P/Annum	14,000.00	8,000.00	8,000.00
			CAT B - Four Star		13,000.00	6,500.00	6,500.00
			CAT C - Three Star		5,000.00	4,000.00	4,000.00
			CAT D - Two Star		3,000.00	2,000.00	2,000.00
			CAT E - One Star		2,500.00	1,300.00	1,300.00
		ii.	<b>Guest Houses (4-9 Rooms)</b>				
			Guest Houses (4-9 Rooms)	P/Annum	750.00	500.00	500.00
		iii.	<b>Budget Hotels</b>		700.00	500.00	500.00
		iv.	<b>Hostels (Private):</b>				
			CAT A - Above 50 Beds	P/Annum	2,100.00	1,400.00	1,400.00
			CAT B - 21-50 Beds		1,400.00	800.00	800.00
			CAT C - 11-20 Beds		1,300.00	700.00	700.00
			CAT D - Up to 10 Beds		950.00	500.00	500.00
		B.	<b>Beach Recreational Facility</b>				
			CAT 'A'	P/Annum	1,300.00	800.00	800.00
			CAT 'B'		520.00	300.00	300.00
		C.	<b>Body Building Gym</b>				
			CAT A - Large Scale (Club Setting)	P/Annum	600.00	400.00	400.00
			CAT B - Medium Scale		400.00	250.00	250.00
			CAT C - Small Scale		210.00	120.00	120.00

Main Item	Code	Sub Item	Item Description	Unit of Measure	Municipal Threshold	2021	2022
		<b>D</b>	<b>Food &amp; Beverage (Eating/Catering Houses)</b>				
			<b>Formal Catering Services</b>				
		<b>i.</b>	<b>Restaurants</b>	P/Annum			
			CAT A - Grade 1		2,800.00	1,500.00	1,500.00
			CAT B - Grade 2		1,200.00	800.00	800.00
			CAT C - Grade 3		900.00	500.00	500.00
		<b>ii</b>	<b>Fast Food</b>				
			CAT A - Grade 1		300.00	220.00	220.00
			CAT B - Grade 2		200.00	150.00	150.00
			CAT C - Grade 3		60.00	50.00	50.00
		<b>iii.</b>	<b>Coffee Shop</b>				
			CAT A - Grade 1		900.00	500.00	500.00
			CAT B - Grade 2		650.00	350.00	350.00
			CAT C - Grade 3		300.00	200.00	200.00
		<b>iv.</b>	<b>Salad Bars</b>				
			CAT A - Grade 1		600.00	350.00	350.00
			CAT B - Grade 2		370.00	250.00	250.00
			CAT C - Grade 3	210.00	150.00	150.00	
		<b>v</b>	<b>Highway Rest Stops</b>				
			CAT A - Grade 1	2,000.00	1,500.00	1,500.00	
			CAT B - Grade 2	1,200.00	800.00	800.00	
			CAT C - Grade 3	750.00	500.00	500.00	
		<b>E</b>	<b>Informal Catering Services</b>				
		<b>i</b>	<b>Traditional Catering Establishments (chop bars)</b>	P/Annum			
			CAT A - Grade 1		600.00	300.00	300.00
			CAT B - Grade 2		350.00	150.00	150.00
		<b>ii</b>	<b>Drinking Bars</b>				
			CAT A - Grade 1		1,000.00	600.00	600.00
			CAT B - Grade 2		500.00	350.00	350.00
			CAT C - Grade 3		150.00	120.00	120.00
			CAT D - Grade 4		70.00	50.00	50.00
		<b>iii.</b>	<b>Snack Bars</b>				
			CAT A - Grade 1		460.00	300.00	300.00
			CAT B - Grade 2		300.00	200.00	200.00
			CAT C - Grade 3		100.00	60.00	60.00
		<b>iv.</b>	<b>Outdoor Catering Establishments</b>				
			CAT A - Grade 1		375.00	250.00	250.00
			CAT B - Grade 2		130.00	80.00	80.00
		<b>v</b>	<b>Local Fast Food Vendors</b>				
			CAT A - Grade 1	320.00	220.00	220.00	
			CAT B - Grade 2	190.00	120.00	120.00	
			CAT C - Grade 3	75.00	40.00	40.00	
		<b>F</b>	<b>Multi-Purpose Facilities</b>				
		<b>i</b>	<b>Conference Centre</b>	P/Annum			
			CAT A - Grade 1		750.00	500.00	500.00
			CAT B - Grade 2		370.00	250.00	250.00
		<b>ii</b>	<b>Event Centre</b>				
			CAT A - Grade 1		2,100.00	1,200.00	1,200.00
			CAT B - Grade 2		1,500.00	850.00	850.00
			CAT C - Club Houses		1,900.00	600.00	600.00
			CAT D - Club Houses		750.00	300.00	300.00
		<b>iii.</b>	<b>Convention/Exhibition Centre</b>				
			CAT A - Grade 1		750.00	500.00	500.00
			CAT B - Grade 2		320.00	250.00	250.00
		<b>iv.</b>	<b>Banquet Facilities</b>				
			CAT A - Grade 1		750.00	500.00	500.00
			CAT B - Grade 2		350.00	250.00	250.00



Main Item	Code	Sub Item	Item Description	Unit of Measure	Municipal Threshold	2021	2022
		<b>G</b>	<b>Nightclubs and Theatres</b>				
		<b>i.</b>	<b>Nightclub</b>				
			CAT A - Grade 1		2,400.00	1,200.00	1,200.00
			CAT B - Grade 2		1,000.00	550.00	550.00
		<b>ii</b>	<b>Pub</b>				
			CAT A - Grade 1		1,300.00	750.00	750.00
			CAT B - Grade 2		550.00	300.00	300.00
		<b>iii.</b>	<b>Movie House</b>				
			CAT A - Grade 1		1,900.00	1,200.00	1,200.00
			CAT B - Grade 2		1,000.00	800.00	800.00
		<b>iv.</b>	<b>Theatre</b>				
			CAT A - Grade 1		7,500.00	5,500.00	5,500.00
			CAT B - Grade 2		3,700.00	2,000.00	2,000.00
		<b>v</b>	<b>Spa</b>				
			CAT A - Spa with more than 3 add-on		2,500.00	1,500.00	1,500.00
			CAT B - Spa with 2 -3 add-on services		2,100.00	1,350.00	1,350.00
			CAT C - Spa Only		650.00	400.00	400.00
<b>189</b>			<b>Travel Trade Enterprises</b>				
		<b>i</b>	<b>Travel and Tour Operators</b>				
			CAT A - With I.A.T.A. Licence		2,200.00	1,500.00	1,500.00
			CAT B - Without I.A.T.A. Licence		800.00	500.00	500.00
			CAT C - Tour Operators		350.00	250.00	250.00
		<b>ii.</b>	<b>Car Hiring / Rental Services</b>				
			CAT A - Large Scale (buses)		3,000.00	1,800.00	1,800.00
			CAT B - Medium Scale (cars)		900.00	500.00	500.00
			CAT C - Small Scale		450.00	250.00	250.00
<b>190</b>	<b>1422129</b>		<b>Transport Companies</b>				
		<b>i.</b>	<b>Road</b>				
			CAT A - With own Terminal		10,000.00	4,500.00	4,500.00
			CAT B - Operating from Publicly Owned Terminal		9,000.00	3,000.00	3,000.00
		<b>ii.</b>	<b>Rail Operators</b>				
			CAT 'A'		5,200.00	2,500.00	2,500.00
			CAT 'B'		1,300.00	550.00	550.00
		<b>iii.</b>	<b>Fuel Haulage Companies</b>				
			CAT A - 20 Trucks and Above		15,500.00	12,000.00	12,000.00
			CAT B - 11- 19 Trucks		13,500.00	10,000.00	10,000.00
			CAT C - 5-10 Trucks		9,700.00	8,000.00	8,000.00
			CAT D - 1-5 Trucks		6,500.00	5,000.00	5,000.00
		<b>iv.</b>	<b>Bullion Service Companies</b>				
			CAT A - 10 & Above Vans		6,500.00	5,000.00	5,000.00
			CAT B - 5 to 9 Vans		5,200.00	4,500.00	4,500.00
			CAT C - Below 5 Vans		4,500.00	3,500.00	3,500.00
<b>191</b>	<b>1422130</b>		<b>Transport Charges - Commercial</b>				
		<b>i</b>	<b>Transport Unions (Lorry Park Operations)</b>				
			CAT 'A'		2,800.00	2,200.00	2,200.00
			CAT 'B'		1,900.00	1,200.00	1,200.00
			CAT 'C'		1,300.00	550.00	550.00
			CAT 'D' ( Others)		750.00	250.00	250.00
		<b>ii</b>	<b>Route Operating Permit</b>				
			CAT A - Type A Permit (Transport Entities)		370.00	250.00	250.00
			CAT B - Additional Route		370.00	250.00	250.00
<b>192</b>	<b>1422132</b>		<b>Treatment/Storage Plants</b>				
		<b>i.</b>	<b>Gas Storage Plants</b>				
			<i>Gas Storage Plants</i>		90,000.00	40,000.00	40,000.00
		<b>ii.</b>	<b>Waste Treatment Plants</b>				
			CAT A - Sewage		2,800.00	1,200.00	1,200.00
			CAT B - E-waste		2,800.00	1,200.00	1,200.00
			CAT C - Others		1,300.00	550.00	550.00

Main Item	Code	Sub Item	Item Description	Unit of Measure	Municipal Threshold	2021	2022
193	1422021		<b>Tyre Manufacturing</b>				
			CAT A - Manufacturers	P/Annum	2,800.00	1,500.00	1,500.00
			CAT B - Remoulding (OTR)		600.00	400.00	400.00
194	1422052		<b>TV &amp; Radio Repairers</b>				
			TV & Radio Repairers	P/Annum	130.00	80.00	80.00
195			<b>Upholstery Dealers</b>				
			CAT A - Production & Sales	P/Annum	750.00	500.00	500.00
			CAT B - Sales		600.00	400.00	400.00
			CAT C - Production		370.00	250.00	250.00
196	1422042		<b>Used Clothing Sales ('Second Hand')</b>				
			CAT A - Importers/Wholesalers	P/Annum	3,700.00	2,000.00	2,000.00
			CAT B - Distributors		2,100.00	900.00	900.00
			CAT C - Retailers (Shops)		750.00	350.00	350.00
			CAT D - Retailers (Containers/Kiosks/Tabletops)		450.00	200.00	200.00
			CAT E - Retailers (Tabletops)		270.00	100.00	100.00
197	1422265		<b>Utility Vendors</b>				
			CAT 'A'	P/Annum	500.00	250.00	250.00
			CAT 'B'		350.00	150.00	150.00
			CAT 'C'		140.00	80.00	80.00
198	1422266		<b>Vehicle Examination &amp; Licencing Centres - Private</b>				
			CAT 'A'	P/Annum	5,200.00	3,000.00	3,000.00
			CAT 'B'		4,000.00	2,000.00	2,000.00
199	1422267		<b>Veterinary Clinic/Hospital</b>				
			CAT A - Vet, Lab and Shop	P/Annum	1,300.00	900.00	900.00
			CAT B - Vet and Shop		750.00	450.00	450.00
			CAT C - Vet Only		500.00	300.00	300.00
			CAT D - Shop Only		450.00	250.00	250.00
200	1402268		<b>Warehouse - Private</b>				
		<b>i</b>	<b>Customs Bonded Warehouse/Container Depot</b>	P/Annum			
			CAT 'A'		10,000.00	8,000.00	8,000.00
			CAT 'B'		8,700.00	6,500.00	6,500.00
			CAT 'C'		6,500.00	5,500.00	5,500.00
			CAT 'D'		4,700.00	3,200.00	3,200.00
	1402268	<b>ii</b>	<b>Warehouse-Un-bonded Warehouse</b>				
			CAT A - 100m x 70m		12,700.00	10,000.00	10,000.00
			CAT B - 80m x 50m		6,000.00	4,000.00	4,000.00
			CAT C - 60m x 30m	2,800.00	1,500.00	1,500.00	
			CAT D - Others	600.00	400.00	400.00	
201	1422288		<b>Waste Management Companies</b>				
			<b>Dislodging Companies</b>	P/Annum			
			CAT 'A'		750.00	500.00	500.00
			CAT 'B'		500.00	300.00	300.00
202	1422288		<b>Mine Waste Companies</b>				
			CAT 'A'	P/Annum	30,000.00	20,000.00	20,000.00
			CAT 'B'		22,000.00	15,000.00	15,000.00
203	1422245		<b>Wood Sellers</b>				
		<b>i</b>	<b>Bamboo Dealers</b>	P/Annum			
			CAT 'A'		210.00	150.00	150.00
			CAT 'B'		100.00	60.00	60.00
		<b>ii</b>	<b>Plywood Sellers</b>				
			CAT 'A'		1,000.00	600.00	600.00
			CAT 'B'		600.00	400.00	400.00
			CAT 'C'		400.00	250.00	250.00
			CAT 'D'		350.00	200.00	200.00

Main Item	Code	Sub Item	Item Description	Unit of Measure	Municipal Threshold	2021	2022
<b>204</b>			<b>Vehicle-Embossment</b>				
			Taxi	Onetime Payment	60.00	45.00	45.00
			Trotro/Bus (2 & 3 seats)		80.00	60.00	60.00
			Motor		60.00	30.00	30.00
			"Aboboyaa"		80.00	40.00	40.00
			4 - Wheel Cart (Truck)		50.00	20.00	20.00
			"Pragiya"		60.00	30.00	30.00
			Wheelbarrow		20.00	15.00	15.00
<b>205</b>	<b>1422267</b>		<b>Veterinary Clinic / Hospital</b>				
			CAT A - Vet, Lab and Shop	P/Annum	1,300.00	700.00	700.00
			CAT B - Vet and Shop		750.00	450.00	450.00
			CAT C - Vet Only		500.00	300.00	300.00
			CAT D - Shop Only		450.00	250.00	250.00
<b>206</b>	<b>1402268</b>		<b>Warehouse (Private)</b>				
		<b>i.</b>	<b>Bonded Warehouse/Container Depot</b>				
			CAT 'A'	P/Annum	10,000.00	6,500.00	6,500.00
			CAT 'B'		8,700.00	4,500.00	4,500.00
			CAT 'C'		6,500.00	3,000.00	3,000.00
			CAT 'D'		4,700.00	2,500.00	2,500.00
		<b>ii.</b>	<b>Un-bonded Warehouse</b>				
			CAT A - 100m x 70m	P/Annum	12,700.00	7,000.00	7,000.00
			CAT B - 80m x 50m		6,000.00	3,500.00	3,500.00
			CAT C - 60m x 30m		2,800.00	2,000.00	2,000.00
			CAT D - Others		600.00	450.00	450.00
<b>207</b>	<b>1422270</b>		<b>Windscreen Dealers</b>				
			CAT 'A'	P/Annum	500.00	300.00	300.00
			CAT 'B'		350.00	200.00	200.00
			CAT 'C'		210.00	150.00	150.00
<b>208</b>	<b>1422052</b>		<b>Windscreen Repairers</b>				
			CAT 'A'	P/Annum	150.00	100.00	100.00
			CAT 'B'		120.00	80.00	80.00
			CAT 'C'		90.00	60.00	60.00
<b>209</b>	<b>1422139</b>		<b>Wood Fuel</b>				
			CAT A - Charcoal Producers	P/Annum	280.00	200.00	200.00
			CAT B - Firewood Sellers (Large)		280.00	120.00	120.00
			CAT C - Firewood Sellers (Medium)		130.00	70.00	70.00
			CAT D - Firewood Sellers (Small)		60.00	40.00	40.00
			CAT E - Charcoal Sellers		60.00	20.00	20.00
<b>210</b>	<b>1422210</b>		<b>Satellite TV/Dish Installation Dealers</b>				
			CAT A-Large Scale	P/Annum	1,000.00	500.00	500.00
			CAT B-Medium Scale		600.00	350.00	350.00
			CAT C-Small Scale		320.00	200.00	200.00

**BUILDING PERMITS**

The basic concept for the acquisition of permit is similar to what pertains at GRA, which states that the more you earn, the more you pay. Hence the larger you build, the more you pay.

PERMITS							
Main Item	Code	Sub Item	Description of Item	Unit of Measure	Municipal Threshold	2021	2022
			<b>Building Plans and Permits</b>				
	<b>1412004</b>		<b>FORMS</b>				
<b>1</b>			<b>Development Permit Application Form</b>	P/Project	150.00	35.00	100.00
			<b>All Other Forms (e.g., Temporary Structures, Demolition, Renovation etc.)</b>		70.00	25.00	50.00
<b>2</b>	<b>1412032</b>		<b>BUILDING PROCESSING FEE (Non-Refundable Deposit)</b>				
		<b>i.</b>	<b>RESIDENTIAL</b>				
			1 Storey residential development	P/Project	200.00	80.00	100.00
			2 storey residential development		250.00	120.00	150.00
			3 storey residential development (below a gross floor area of 450m <sup>2</sup> )		300.00	150.00	200.00
			3 storey and above residential development (Above gross floor area of 450m <sup>2</sup> )		350 + 30% of 350 per gross floor area of 450m <sup>2</sup>	200 + 30% of 200 per gross floor area of 450m <sup>2</sup>	250 + 30% of 250 per gross floor area of 450m <sup>2</sup>
			Apartments		300.00	150.00	250.00
		<b>ii.</b>	<b>COMMERCIAL</b>				
		<b>a.</b>	<b>Filling Station</b>		1,300.00	750.00	1,000.00
		<b>b.</b>	<b>Shops</b>				
			Up to 2 storey shops development		300.00	150.00	250.00
			Shops development (below a gross floor area of 450m <sup>2</sup> )		320.00	200.00	250.00
			Shops development (above gross floor area of 450m <sup>2</sup> )		420 + 30% of 420 per gross floor area of 450m <sup>2</sup>	280 + 30% of 280 per gross floor area of 450m <sup>2</sup>	320 + 30% of 320 per gross floor area of 450m <sup>2</sup>
		<b>c.</b>	<b>Hotels</b>				
			1 Storey Hotel building		480.00	300.00	400.00
			2 Storey Hotel building		550.00	400.00	450.00
			3 Storey Hotel building		650.00	500.00	550.00
			Hotel Building (above a gross floor area of 450m <sup>2</sup> )		900 + 30% of 900 per gross floor area of 450m <sup>2</sup>	450 + 30% of 450 per gross floor area of 450m <sup>2</sup>	750 + 30% of 750 per gross floor area of 450m <sup>2</sup>
	<b>1412032</b>	<b>d.</b>	<b>Restaurants</b>				
			Single storey restaurant	P/Project	400.00	200.00	300.00
			2 storey restaurant		500.00	250.00	350.00
			3 storey restaurant		600.00	350.00	450.00
			Building with gross floor area above 450m <sup>2</sup>		800 + 30% of 800 per gross floor area of 450m <sup>2</sup>	400 + 30% of 400 per gross floor area of 450m <sup>2</sup>	600 + 30% of 600 per gross floor area of 450m <sup>2</sup>
		<b>e.</b>	<b>Multi-storey parking facility</b>				
			2 storey parking facility		700.00	350.00	550.00
			3 storey parking facility		750.00	450.00	600.00
			Parking facility (above a gross floor area of 450m <sup>2</sup> )		1000 + 30% of 1000 per gross floor area of 450m <sup>2</sup>	500 + 30% of 500 per gross floor area of 450m <sup>2</sup>	800 + 30% of 800 per gross floor area of 450m <sup>2</sup>
		<b>f.</b>	<b>Banking hall</b>				
			1 storey Banking hall		550.00	300.00	450.00
			2 storey Banking hall		750.00	350.00	650.00
			3 storey Banking hall		1,000.00	500.00	800.00
			Banking hall with a gross floor area above 450m <sup>2</sup>		1500 + 30% of 1500 per gross floor area of 450m <sup>2</sup>	700 + 30% of 700 per gross floor area of 450m <sup>2</sup>	1,150 + 30% of 1,150 per gross floor area of 450m <sup>2</sup>

Main Item	Code	Sub Item	Description of Item	Unit of Measure	Municipal Threshold	2021	2022
		<b>g.</b>	<b>Radio/TV station building</b>	P/Project			
			1 storey building		550.00	250.00	370.00
			2 storey building		750.00	350.00	600.00
			3 storey building		900.00	450.00	700.00
			Radio/TV station building with gross floor area above 450m2		1200 + 30% of 1200 per gross floor area of 450m2	550 + 30% of 550 per gross floor area of 450m2	950+ 30% of 950 per gross floor area of 450m2
		<b>h.</b>	<b>Telecommunication Mast</b>	P/Project	6,500.00	5,500.00	6,000.00
		<b>i.</b>	<b>Printing houses</b>				
			1 storey printing house		370.00	150.00	300.00
			2 storey printing house		500.00	200.00	400.00
			3 Storey printing house		650.00	300.00	500.00
			Printing house building with gross floor area above 450m2		900 + 30% of 900 per gross floor area of 450m2	450 + 30% of 450 per gross floor area of 450m2	750 + 30% of 750 per gross floor area of 450m2
		<b>j.</b>	<b>Funeral home</b>				
			CAT A - 3 storey funeral home		700.00	300.00	550.00
			CAT B - 2 storey funeral home		500.00	200.00	400.00
			CAT C - storey funeral home		350.00	150.00	250.00
			Funeral home building with gross floor area above 450m2		900 + 30% of 900 per gross floor area of 450m2	450 + 30% of 450 per gross floor area of 450m2	750 + 30% of 750 per gross floor area of 450m2
		<b>iii.</b>	<b>CIVIC AND CULTURAL</b>				
		<b>a.</b>	<b>Offices</b>	P/Project			
			Up to 2 storey office		450.00	250.00	350.00
			3 storey office		600.00	350.00	550.00
			Office building with gross floor area above 450m2		850 + 30% of 850 per gross floor area of 450m2	400 + 30% of 400 per gross floor area of 450m2	750 + 30% of 750 per gross floor area of 450m2
		<b>b.</b>	<b>Churches/Mosque</b>	P/Project			
			1 storey Church/Mosque		350.00	200.00	300.00
			2 storey Church/Mosque		500.00	250.00	450.00
			3 storey Church/Mosque		600.00	350.00	500.00
			Church/Mosque building with gross floor area above 450m2	800 + 30% of 800 per gross floor area of 450m2	400 + 30% of 400 per gross floor area of 450m2	700 + 30% of 700 per gross floor area of 450m2	
		<b>c.</b>	<b>Hospital / Clinic / Laboratory</b>	P/Project			
			1 storey Hospital/Clinic/Laboratory		450.00	250.00	350.00
			2 storey Hospital/Clinic/Laboratory		700.00	350.00	650.00
			3 storey Hospital/Clinic/Laboratory		800.00	450.00	750.00
			Hospital/Clinic/Laboratory building with gross floor area above 450m2	1100 + 30% of 1100 per gross floor area of 450m2	550 + 30% of 550 gross floor area of 450m2	850 + 30% of 850 gross floor area of 450m2	
		<b>iv.</b>	<b>FACTORIES/INDUSTRIAL BLD'S</b>				
		<b>a.</b>	<b>Ware house (Storage only)</b>	P/Project			
			1 storey Ware house (Storage only)		350.00	200.00	300.00
			2 storey Ware house (Storage only)		450.00	250.00	350.00
			3 storey Ware house (Storage only)		550.00	300.00	450.00
			Ware house building with gross floor area above 450m2	700 + 30% of 700 gross per floor area of 450m2	350 + 30% of 350 per gross of area of 450m2	600 + 30% of 600 per gross floor area of 450m2	

Main Item	Code	Sub Item	Description of Item	Unit of Measure	Municipal Threshold	2021	2022
		<b>b.</b>	<b>Ware house and Office</b>				
			1 Storey Ware house and Office	P/Project	450.00	250.00	350.00
			2 Storey Ware house and Office		520.00	300.00	450.00
			3 Storey Ware house and Office		675.00	350.00	550.00
			Warehouse/Office building with gross floor area above 450m2		900 + 30% of 900 per gross floor area of 450m2	500 + 30% of 500 per gross floor area of 450m2	700 + 30% of 700 per gross floor area of 450m2
		<b>c.</b>	<b>Ware house and Residence</b>				
			1 storey Warehouse & Residence		450.00	250.00	350.00
			2 storey Warehouse & Residence		550.00	300.00	450.00
			3 storey Warehouse & Residence		700.00	350.00	650.00
			Warehouse/residence building with gross floor area above 450m2		900 + 30% of 900 per gross floor area of 450m2	500 + 30% of 500 per gross floor area of 450m2	700 + 30% of 700 per gross floor area of 450m2
		<b>d.</b>	<b>FACTORIES</b>				
			Up to 2 storey factory		700.00	500.00	600.00
			Up to 3 storey factory		900.00	600.00	850.00
			Factory with gross floor area above 450m2		1200 + 30% of 1200 per gross floor area of 450m2	700 + 30% of 700 per gross floor area of 450m2	1,000 + 30% of 1000 per gross floor area of 450m2
		<b>e.</b>	<b>Industrial Complex</b>				
			Up to 2 storey Industrial Complex	900.00	450.00	850.00	
			Up to 3 storey Industrial Complex	1,300.00	600.00	1,100.00	
			Industrial Complex with gross floor area above 450m2	1500 + 30% of 1500 per gross floor area of 450m2	1000 + 30% of 1000 per gross floor area of 450m2	1350 + 30% of 1350 per gross floor area of 450m2	
		<b>v.</b>	<b>EDUCATION (PRIVATE)</b>				
		<b>a.</b>	<b>Pre-school</b>				
			1 Storey Pre-School	P/Project	300.00	150.00	250.00
			2 Storey Pre-School		350.00	200.00	300.00
			3 Storey Pre-School		450.00	250.00	350.00
			Pre-school building with gross floor area above 450m2		600 + 30% of 600 per gross floor area of 450m2	350 + 30% of 350 per gross floor area of 450m2	500 + 30% of 500 per gross floor area of 450m2
		<b>b.</b>	<b>Basic School</b>				
			1 storey basic school		370.00	200.00	300.00
			2 storey basic school		540.00	300.00	400.00
			3 storey basic school		750.00	400.00	400.00
			Basic School building with gross floor area above 450m2		1000 + 30% of 1000 per gross floor area of 450m2	500 + 30% of 500 per gross floor area of 450m2	900 + 30% of 900 per gross floor area of 450m2
		<b>c.</b>	<b>Second Cycle School</b>				
			1 storey second cycle school		750.00	350.00	650.00
			2 storey second cycle school		900.00	400.00	750.00
			3 storey second cycle school		1,000.00	500.00	900.00
			Second Cycle School building with gross floor area above 450m2	1500 + 30% of 1500 per gross floor area of 450m2	700 + 30% of 700 per gross floor area of 450m2	1200 + 30% of 1200 per gross floor area of 450m2	

Main Item	Code	Sub Item	Description of Item	Unit of Measure	Municipal Threshold	2021	2022
		<b>d.</b>	<b>Basic and second cycle</b>	P/Project			
			1 storey basic and second cycle school		1,000.00	500.00	800.00
			2 storey basic and second cycle school		1,300.00	650.00	1,150.00
			3 storey basic and second cycle school		1,500.00	750.00	1,350.00
			Basic & Second Cycle School building with gross floor area above 450m <sup>2</sup>		2100 + 30% of 2100 per gross floor area of 450m <sup>2</sup>	900 + 30% of 900 per gross floor area of 450m <sup>2</sup>	1900 + 30% of 1900 per gross floor area of 450m <sup>2</sup>
		<b>e.</b>	<b>Vocational/Technical</b>				
			1 storey vocational/technical school		1,000.00	500.00	800.00
			2 storey vocational/technical school		1,300.00	650.00	1,150.00
			3 storey vocational/technical school		1,500.00	750.00	1,350.00
			Vocational/Technical school building with gross floor area above 450m <sup>2</sup>		2100 + 30% of 2100 per gross floor area of 450m <sup>2</sup>	900 + 30% of 900 per gross floor area of 450m <sup>2</sup>	1900 + 30% of 1900 per gross floor area of 450m <sup>2</sup>
		<b>f.</b>	<b>Tertiary</b>				
			1 storey private tertiary school building		1,800.00	750.00	1,500.00
			2 storey private tertiary school building		2,000.00	950.00	1,700.00
			3 storey private tertiary school building		3,000.00	1,350.00	2,450.00
			Private Tertiary School building with gross floor area above 450m <sup>2</sup>		4000 + 30% of 4000 per gross floor area of 450m <sup>2</sup>	2000 + 30% of 2000 per gross floor area of 450m <sup>2</sup>	3200 + 30% of 3200 per gross floor area of 450m <sup>2</sup>
		<b>g.</b>	<b>Driving Schools</b>				
			1 storey private driving school	1,000.00	450.00	850.00	
			2 storey private driving school	1,300.00	550.00	1,100.00	
			3 storey private driving school	1,500.00	650.00	1,350.00	
			Private Driving School building with gross floor area above 450m <sup>2</sup>	2100 + 30% of 2100 per gross floor area of 450m <sup>2</sup>	900+ 30% of 900 per gross floor area of 450m <sup>2</sup>	1900+ 30% of 1900 per gross floor area of 450m <sup>2</sup>	
		<b>vi.</b>	<b>OPEN SPACE &amp; RECREATIONAL DEVELOPMENT</b>				
			Sports complex	1,800.00	750.00	1,600.00	
			Events centre	1,300.00	550.00	1,150.00	
			Commercial-Telecommunication Mast	10,000.00	6,000.00	8,000.00	
			Mixed Use	2,100.00	900.00	1,400.00	
			Recreational Development	1,300.00	500.00	1,000.00	
3			<b>Renovation/Rehabilitation/Refurbishment</b>	1,600.00	1,500.00	1,500.00	
4			<b>Planning Permission in Principle (AIP)</b>				
			Heavy Industrial	6,500.00	6,000.00	6,000.00	
			Light Industrial	3,500.00	3,000.00	3,000.00	
			Commercial	2,000.00	1,500.00	1,500.00	
			Civic and Cultural	800.00	550.00	650.00	
			Residential	650.00	400.00	550.00	
5			<b>Hoarding (Non-Residential)</b>	700.00	300.00	500.00	
6			<b>Demolition</b>				
			Heavy Industrial	2,730.00	1,500.00	2,200.00	
			Light Industrial	1,800.00	700.00	1,400.00	
			Commercial	1,000.00	500.00	700.00	
			Civic and Cultural	800.00	300.00	500.00	
			Residential	700.00	300.00	450.00	

Main Item	Code	Sub Item	Description of Item	Unit of Measure	Municipal Threshold	2021	2022
7			<b>Certificate of Habitation/Occupancy</b>				
		<b>i. Commercial</b>		Per Project			
		CAT 'A'			8,250.00	3,500.00	6,500.00
		CAT 'B'			4,120.00	2,500.00	3,500.00
		<b>ii. Industrial</b>					
		CAT 'A'			9,000.00	4,000.00	7,500.00
		CAT 'B'			4,500.00	2,650.00	3,650.00
		<b>iii. Civic &amp; Cultural</b>					
		CAT 'A'			8,250.00	2,750.00	6,550.00
		CAT 'B'			4,125.00	2,000.00	3,100.00
		<b>iv. Residential</b>			400.00	200.00	300.00
		<b>v. Temporary Structures</b>		180.00	60.00	80.00	
8			<b>Validation of Spatial Data</b>				
		<b>i. Site Plan Extract</b>					
		0.5 acre		P/Extract	200.00	50.00	100.00
		5 acre - 10 acre (Local Plan Extract)			1,500.00	200.00	800.00
		Beyond 11 acres (Local Plan Extract)			3,500.00	300.00	2,000.00
		<b>Quick Search (Endorsed)</b>			150.00	30.00	100.00
		<b>Zoning Comments</b>			250.00	80.00	150.00
9		<b>ii. Surveying/Demarcation</b>					
		0.16 acre		P/Project	370.00	60.00	250.00
		0.17 acre - 0.32 acre			630.00	150.00	450.00
		0.33 acre - 1 acre			970.00	250.00	550.00
		Above 1 acre			1,300.00	350.00	900.00
<b>BUILDING PERMIT CHARGES</b>							
		<b>A.</b>	<b>New Development</b>	<b>Unit of Measure</b>	<b>Municipal Threshold</b>	<b>2021</b>	<b>2022</b>
1	1412033		<b>Building/Permanent Structure</b>	<b>Cost of const.</b>	<b>0.63%</b>	<b>0.30%</b>	<b>0.50%</b>
2		<b>B.</b>	Hoarding Permit (Only)	Per Linear Metre	10.00	4.00	8.00
			Fence Wall Permit (only)	Cost of const.	0.63%	0.30%	0.48%
			Mast Permit (Installation)				
			15 Metres	One Time Payment	18,000.00	12,000.00	17,200.00
			30 Metres		20,000.00	15,000.00	18,200.00
			35 Metres		30,000.00	20,000.00	28,600.00
			Above 35 Metres		32,500.00	25,000.00	30,000.00
3	1412033	<b>C</b>	<b>Building Permit Renewal (upon expiration of original permit/extension of time)</b>				
		<b>i.</b>	Residential	P/Project	490.00	250.00	350.00
		<b>ii.</b>	Commercial		1,500.00	500.00	1,300.00
		<b>iii.</b>	Factories/ Industrial		4,200.00	800.00	3,800.00
		<b>iv.</b>	Civic & Cultural		2,100.00	750.00	1,350.00
		<b>v.</b>	Recreational Development		2,400.00	900.00	1,500.00
		<b>vi.</b>	Educational		1,300.00	800.00	900.00
		<b>vii.</b>	Renewal for Temporary Structures		310.00	150.00	250.00
4	1412033	<b>D.</b>	<b>Permit to repair/renovate/ rehabilitate/refurbish/convert</b>				
		<b>i.</b>	Telecommunication Mast	Per Unit	7,000.00	2,500.00	6,500.00
		<b>ii.</b>	Permanent Structures		0.40% of renovation cost	0.40% of renovation cost	0.40% of renovation cost
5		<b>E.</b>	<b>Temporary Structure Permit (Constructional Site)</b>	Per Sq. metre	52.50	30.00	40.00



Main Item	Code	Sub Item	Description of Item	Unit of Measure	Municipal Threshold	2021	2022
6		<b>F.</b>	<b>Temporary Structures Permit</b>				
		<b>i.</b>	Containers		75.00	25.00	30.00
		<b>ii</b>	Wooden Kiosks		37.00	10.00	10.00
	1412033	<b>G</b>	<b>Billboards</b>				
		<b>i</b>	<b>Road Arch</b>				
			CAT A - Class A1 (Along First Class Access)		157.50	80.00	120.00
			CAT B - Class A2 (Along Second Class Access)		105.00	50.00	80.00
			CAT C - Class A3 (Along Third Class Access)		52.50	30.00	40.00
		<b>ii</b>	<b>Unipole Spectacular</b>				
			CAT A - Class A1 (Along First Class Access)		210.00	150.00	170.00
			CAT B - Class A2 (Along Second Class Access)		157.50	120.00	130.00
			CAT C - Class A3 (Along Third Class Access)		110.00	80.00	90.00
		<b>iii.</b>	<b>LEDs</b>				
			CAT A - Class A1 (Along First Class Access)		310.00	200.00	250.00
			CAT B - Class A2 (Along Second Class Access)		210.00	150.00	170.00
			CAT C - Class A3 (Along Third Class Access)		100.00	80.00	85.00
		<b>iv</b>	<b>Building Wrap/Wall Drapes</b>				
			CAT A - Class A1 (Along First Class Access)		75.00	50.00	65.00
			CAT B - Class A2 (Along Second Class Access)		50.00	30.00	40.00
			CAT C - Class A3 (Along Third Class Access)		25.00	20.00	20.00
		<b>v</b>	<b>Vehicular Adverts</b>				
			CAT A - Class A1 (Along First Class Access)		21.00	20.00	20.00
			CAT B - Class A2 (Along Second Class Access)		15.00	10.00	12.00
			CAT C - Class A3 (Along Third Class Access)	Per Sq. metre	5.00	5.00	5.00
		<b>vi</b>	<b>Banners</b>				
			CAT A - Class A1 (Along First Class Access)		21.00	20.00	20.00
			CAT B - Class A2 (Along Second Class Access)		15.00	10.00	10.00
			CAT C - Class A3 (Along Third Class Access)		10.00	5.00	5.00
		<b>vii</b>	<b>Other Adverts</b>				
		<b>i</b>	<b>Bus Stop Shelters</b>				
			CAT A - Class A1		1,050.00	800.00	900.00
			CAT B - Class A2		900.00	650.00	750.00
			CAT C - Class A3		600.00	450.00	550.00
		<b>ii</b>	<b>Flag Poles</b>				
			CAT A - Class A1		210.00	150.00	180.00
			CAT B - Class A2		150.00	120.00	130.00
			CAT C - Class A3		100.00	80.00	80.00
		<b>ix</b>	<b>Group Directional Signs</b>				
			CAT A - Class A1		1,050.00	800.00	900.00
			CAT B - Class A2		900.00	650.00	750.00
			CAT C - Class A3		600.00	450.00	500.00
		<b>x</b>	<b>Lamp Post Advertisement (Street Light Poles)</b>				
			CAT A - Class A1		100.00	80.00	90.00
			CAT B - Class A2		90.00	60.00	80.00
			CAT C - Class A3		60.00	30.00	50.00
		<b>xi</b>	<b>Structures on Designated Spectacular Sites</b>		130.00	80.00	110.00
		<b>xii</b>	<b>Renewal of outdoor adverts/billboards</b>	Per Case	50% of the permit cost	50% of the permit cost	50% of the permit cost

Main Item	Code	Sub Item	Description of Item	Unit of Measure	Municipal Threshold	2021	2022	
	1412033		<b>Other Charges</b>					
			Certified True Copy	Per Request	Cost of reproducing new documents +500.00	Cost of reproducing new documents +250.00	Cost of reproducing new documents +250.00	
			Certificate of Habitation (COH)		25% of Building Permit @ Prevailing Cost			
			Demolition Permit	Per Sq. metre	52.00	30.00	30.00	
			<b>Permit For Construction of Tanks</b>					
			Tank Farm	Per Metre cube	1,000.00	500.00	850.00	
			Additional Tanks (Filling Stations and Others)	Per Tank	1,800.00	1,500.00	1,600.00	
			Fuel Pumps	Per Pump	2,100.00	1,600.00	1,800.00	
	1412033		<b>CONSTRUCTION COST FOR BUILDING PERMITS</b>	0.63% of Const.	<b>Per Unit/m<sup>2</sup></b>	<b>Per Unit/m<sup>2</sup></b>	<b>Per Unit/m<sup>2</sup></b>	
			<b>Building Permit Charges [0.63%] of estimated cost of building</b>		<b>0.63%</b>	<b>0.30%</b>	<b>0.50%</b>	
			<b>Residential Buildings</b>	Per Unit/m <sup>2</sup>				
		1st Class			1400-1680	1,450.00	1,450.00	
		2nd Class			1120-1400	1,200.00	1,200.00	
		3rd Class			840-1120	900.00	900.00	
			<b>Commercial Buildings</b>	Per Unit/m <sup>2</sup>				
		1st Class			1400-1680	1,550.00	1,550.00	
		2nd Class			1120-1400	1,250.00	1,250.00	
		3rd Class			840-1120	900.00	900.00	
			<b>Industrial Buildings</b>	Per Unit/m <sup>2</sup>				
		Heavy			2100-2520	2,300.00	2,300.00	
		Light			1680-2100	1,900.00	1,900.00	
	1412034	A	<b>APPROVAL FEES FOR LAND APPLICATION</b>					
			<b>SUB-DIVISIONS</b>	Per Project				
			Less than 1 acre			3,000.00	1,500.00	2,000.00
			1-5 acres			3,750.00	2,500.00	3,000.00
		B	<b>CHANGE OF USE</b>					
		i.	<b>Residential to Commercial</b>					
			Less than 1 acre			3,750.00	2,000.00	2,700.00
			1-5 acres			6,000.00	3,000.00	4,500.00
		ii.	<b>Residential to Educational</b>					
			Less than 1 acre			4,500.00	2,500.00	3,500.00
			1-5 acres			6,000.00	3,000.00	4,500.00
		iii.	<b>Residential to Civic and Cultural</b>					
			Less than 1 acre			4,500.00	2,500.00	3,300.00
			1-5 acres			6,000.00	3,000.00	5,000.00
		iv.	<b>Residential to Light Industrial</b>					
			Less than 1 acre		7,500.00	3,500.00	5,500.00	
			1-5 acres		10,500.00	8,000.00	9,000.00	
		v.	<b>Industrial to Other Issues</b>					
			Less than 1 acre		9,000.00	4,500.00	7,500.00	
			1-5 acres		11,250.00	7,500.00	9,500.00	

Main Item	Code	Sub Item	Description of Item	Unit of Measure	Municipal Threshold	2021	2022
		<b>vi.</b>	<b>Educational to Other Issues</b>	Per Project			
			Less than 1 acre		6,000.00	3,000.00	5,000.00
			1-5 acres		9,000.00	4,500.00	7,500.00
		<b>vii.</b>	<b>Open space to Other Issues</b>				
			Less than 1 acre		9,000.00	4,500.00	7,500.00
			1-5 acres		11,250.00	6,000.00	10,000.00
		<b>B</b>	Publication of Approved Rezoning Request	Per Publication	6,000.00	3,500.00	5,000.00
		<b>C</b>	<b>Approval of Local Plan</b>				
			5 to 100 Acres	Per Plan	7,500.00	3,500.00	6,500.00
			101 to 200 Acres		15,000.00	8,000.00	13,000.00
			Above 201 Acres		37,500.00	25,000.00	33,000.00

### RENT

Main Item	Code	Sub Item	Description of Item	Unit of Measure	Municipal Threshold	2021	2022
<b>1</b>			<b>Bill boards</b>				
		<b>i.</b>	CAT 'A'	Per Signage/Per Annum		2,500.00	4,800.00
		<b>ii.</b>	CAT 'B' (Memorial Adverts)		500.00	1,200.00	
		<b>iii.</b>	CAT 'C' (Small of CAT 'B')		200.00	600.00	
<b>2</b>			<b>Hiring of Assembly Facilities</b>				
		<b>i.</b>	CAT A - Assembly Hall	Per day		250.00	250.00
		<b>ii</b>	CAT B-Assembly Grader		900.00	900.00	
		<b>iii.</b>	CAT C - Community centres		120.00	120.00	
		<b>iv.</b>	CAT D - Assembly Hall for religious worship		100.00	150.00	
		<b>v.</b>	CAT E - Com. Centres for religious worship		150.00	200.00	
		<b>vi.</b>	CAT F - Others		80.00	80.00	
<b>3</b>			<b>Market</b>				
			<b>Tarkwa Central Market (Main)</b>				
		<b>i.</b>	CAT A - Stores (Outside)	Per Month		20.00	75.00
		<b>ii.</b>	CAT B - Stores (Inside)		10.00	40.00	
		<b>iii.</b>	CAT C - Shed		7.00	25.00	
			<b>Tarkwa Market Circle Protoa Station</b>				
		<b>i.</b>	CAT A - Stores	Per Month		20.00	75.00
		<b>ii.</b>	CAT B - Sheds		7.00	25.00	
			<b>Sheds</b>				
		<b>i.</b>	Cyanide	Per Month		7.00	20.00
		<b>ii.</b>	Nsuaem		5.00	15.00	
		<b>iii.</b>	Simpa		5.00	15.00	
			<b>Stores</b>				
		<b>i.</b>	Nzemaline	Per Month		20.00	100.00
		<b>ii.</b>	Nsuaem		25.00	45.00	
		<b>iii.</b>	Simpa		15.00	30.00	

Main Item	Code	Sub Item	Description of Item	Unit of Measure	Municipal Threshold	2021	2022
4			<b>Wood Village (Esamang Kakraba)</b>				
		i.	Sawn Millers	Per Month			40.00
		ii.	Carpenters				40.00
		iii.	Welders				35.00
		iv.	Hardware Dealers				20.00
		v.	Food Sellers				10.00
		vi.	Sprayers				30.00
		vii.	Self-made sheds				20.00
		viii.	Permanent Structures				60.00
5			<b>Official Residence</b>				
		i.	Assembly Guest House	Per Month		15.00	30.00
		ii.	Low Cost			20.00	40.00
		iii.	New Cyanide			20.00	40.00
		iv.	Old Cynide			20.00	40.00
		v.	Old Hospital Road			20.00	40.00
		vi.	Behind Tarkwa Library			20.00	40.00
		vii.	Behind Tarkwa Library (Individual Single Rooms)			10.00	20.00
		viii.	Tarkwa Midwifery			20.00	40.00
		ix.	Old Cemetary			35.00	70.00
		x.	Government Hill			55.00	110.00
		xi.	Agric Hill			55.00	110.00
		xii.	South Ridge			55.00	110.00
		xiii.	Auntie Martha Clinic			55.00	1,000.00
		xiv.	Tarkwa Community Centre (Commercial)			55.00	500.00
		xv.	Tarkwa Community Centre (Residential)			55.00	200.00
6			<b>Hiring of Parks</b>				
		i.	CAT A - Government Recreational Park	Per event	900.00	300.00	500.00
		ii.	CAT B - Lorry Park (space rental)	P/Month	1,400.00	500.00	800.00
		iii.	CAT C- Parade Grounds	P/Day	900.00	450.00	450.00
7		i.	<b>Rent for Vendor Stands</b>	P/Month	100.00	50.00	80.00

It shall be the duty of every person liable to pay any annual fee to settle the amount thereof at the offices of the Tarkwa Nsuaem Municipal Assembly on or before 31st March, 2022

This document was passed during the Special Meeting of the 3rd Session of the 8th Tarkwa-Nsuaem Municipal Assembly on the 27th of October, 2021 at the Municipal Assembly Hall, Ahwetieso

Signed

.....  
**Hon. Emmanuel E. Gaddoh**  
**Presiding Member**

Signed

.....  
**Frank Ernest Oduro**  
**Secretary**