



# YILO KROBO MUNICIPAL ASSEMBLY

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*In Case Of Reply The Number And Date  
Of This Letter Should Be Quoted*

Our Ref:

Your Ref:

Date: 31<sup>ST</sup> October, 2022

## SUBMISSION OF APPROVED 2023 ANNUAL RATE AND FEE-FIXING FOR NO

### OBJECTION COMMENTS

I submit herewith, copies of the Approved 2023 Annual Rates and Fee-Fixing Resolution for vetting and No Objection comment.

I submit for your information and necessary action, please.

Thank you.

ERIC HINI

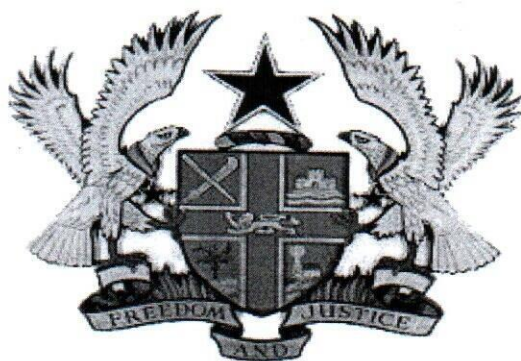
MUNICIPAL COORDINATING DIRECTOR  
FOR: HON. MUNICIPAL CHIEF EXECUTIVE

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# YILO KROBO MUNICIPAL ASSEMBLY



REPUBLIC OF GHANA

## 2023 ANNUAL RATES AND FEE-FIXING RESOLUTION

# IMPOSITION OF RATES AND FEE-FIXING RESOLUTION, 2023

## YILO KROBO MUNICIPAL ASSEMBLY

In accordance with the powers conferred on the Yilo Krobo Municipal Assembly by Section 150 of the Local Government Act 2016, Act 936, the following rates

### 1.0 GAZETTE NOTICE

In exercise of the powers conferred on the Minister under Section 150 of the Local Governance Act 2016, Act 936, the following revenue heads are provided for charging of fees for provision of services and facilities and granting of licence and permits by Metropolitan/Municipal and District Assemblies.

## 2.0 MAIN INTERNALLY GENERATED REVENUE ITEMS

### 2.1 Fees

Fees cover the following:

- a) For services provided, for example conservancy and garbage collection and disposal; markets; lorry parks; slaughter houses; graveyards; day-care centers/crèches; dressing stations and maternity homes; public toilets and baths.
- b) For business premises for the practice of profession, businesses, etc. not regulated by a bye-law.

### 2.2 Fines

Penalty for doing or failing to do an act, whose commission or omission may constitute a menace or nuisance to the public e.g. Pound fine.

### 2.3 Licences

For licences and permits granted for the beginning or continuance of an activity or for doing something or for the keeping of a possession, which is regulated by a bye-law made by the local authority, e.g. licences for hawking; self-employed artisans; chop bars/restaurants; baking, petty-trading/ corn-milling; taxi-driving and taxi registration; bicycles and dogs among others.

### 2.4 Rents

Amount fixed by local authorities, e.g. for market stores, shed and stalls, chop-bar cubicles, spaces at markets, lorry parks, etc. for kiosks, rented quarters, etc.

### 2.5 Investment



These are items for services such as hiring out of Equipment, Tractor Services, Interest on Deposits and other businesses.

## 2.6 Rates

Include separate items for basic rate, property rate, rate on possessions and separate items in respect of arrears on each of these. Special rates are specific levies by Assembly to meet a particular development purpose and shall also be a separate item.

## 2.7 Revenue Items to be collected by Assemblies

The Tenth and Eleventh Schedule to the Local Governance Act 2016 (Act 936) lists out the specific fees, licences and rents which may be imposed by District Assemblies. Fees in respect of ceded taxes are to be imposed under the respective statutes and collected centrally on behalf of all District Assemblies.

### 2.7.1 Basis For Determining Fees/Licences, Permit And Rent Charges

In determining the level of fees to be charged under each item, the Assembly must consider, not only the revenue earning motive, but also the category into which it falls, the purpose(s) that the impost will serve, the capacity of the Assembly to collect, and the capacity of the population to pay. Some of such purposes are:

- a) To recover in part or in whole the cost of providing, maintaining and improving upon the quality or extending/expanding the service. In considering what proportion of cost may be recovered, account must be taken of the target group(s) of the service being provided. For instance, for essential social service like public toilets and baths which are meant primarily for the benefit of the poor and day-care centers for the children of working mothers, and child clinics, the fees may be just nominal. Conversely, fees for conservancy dislodging and garbage collection from business houses and private homes, fees for use of some facilities in markets, slaughter houses and lorry parks enable recovery of at least full costs i.e. depreciation of capital, maintenance and overheads-if not with a profit margin.
- b) To ensure fairness in the distribution of the cost recovery of tax burden among the target groups, as near as practicable, groups with equal incomes should be made to pay equal fees. In this regard, efforts must be made to ascertain the average net incomes of various operators-categories of artisans, chop-bar keepers, bakers, palm-wine tappers and or seller, sand and stone contractors, etc. who take licences from Assemblies for their business, and classify them into grades. The level of fees to be fixed for the activities performed within each grade should be commensurate with the estimated net income within the grade, on a pre-determined scale. Sight should not be lost of the target group's ability to pay. Similarly, vehicles entering lorry parks may be graded according to the net income from fares collected (i.e. fare x number of passengers x number of trips per day, less estimated running, maintenance, insurance and depreciation costs for each vehicle), for purposes of fixing the lorry parking fee for vehicles in each grade; not just a flat rate for all irrespective of size and fare.
- c) To really deter – e.g. quacks or incompetent persons from operating; or owners of domestic animals from neglecting to pen their animals (in the case of cattle pound fees).



- d) To compete with fees and/or rents prevailing in the open market and other areas, provided that no Government regulation is infringed. With rents for market stores, sheds, and stalls, cubicles for chop-bars and vacant spaces, construction materials used and strategic location of the facility have to be taken into account, among other factors.
- e) To encourage and promote pursuit of particular activities in the District as a deliberate policy.
- f) To register business premises for professional practices, trading, manufacturing, banking etc. for purposes of catering for their municipal service needs.

### **2.7.2 Environmental and economic factors**

Peculiar environmental and geographical conditions such as population, natural resources endowment, level of economic activities etc., which introduce spatial variables and impose peculiar limitations on determination of rates, must be taken into account.

### **2.8 Procedures for fixing of fees, rents and other charges.**

The following procedures are prescribed for the fixing of fees, rents and charges:

- a) The Metropolitan/ Municipal/District /Assembly shall make a bye-law to regulate every service being rendered, or activity or process or the doing of an act, in respect whereof a licence or permit is required to be taken.

A Paragraph of the bye-law should provide that a licence or permit should be taken before any person can engage in such activity or do such act. The same or another paragraph shall prescribe the fee to be paid for a licence/permit, or provide that the fee to be paid shall be fixed by a resolution of the Assembly. Another paragraph of the bye-law shall make it an offence for a person to engage in such activity or do such act without first taking out a licence/permit or, in the case of entering a lorry park or selling in a market, taking a ticket, and prescribe a penalty on conviction for the offence.

- b) Fees for services, licences and permits, rents, and charges for tickets, shall be fixed by resolution of the Assembly.
- c) The fees, etc. should be time-bound e.g. so much per day, week, month or annum, or per occasion, and prescribed to be in force for a specific period- e.g. "1<sup>st</sup> January to 31<sup>st</sup> December, 2023".
- d) The "fee-fixing resolution" should designate to whom the fee/rent/charge should be paid-usually to a revenue collector or other person duly authorised to receive it by the Assembly.
- e) Where the amount to be charged in a financial year is not indicated, the assembly has adopted municipal upper limit for that financial year.

# YILO KROBO MUNICIPAL ASSEMBLY

## 8.0 SCHEDULE II: REVENUE UPPER LIMITS

### 8.1 LICENCES/PERMITS

#### 8.2 PERMITS

Main Item	Sub Item	Item Description	Frequency/ Measure	2023
		<b>DEVELOPMENT AND BUILDING PERMITS</b>	<b>Per Project</b>	
		<b>DEVELOPMENT /PLANNING PERMITS</b>	<b>Per Project</b>	
<b>1</b>	<b>1412004</b>	<b>FORMS</b>		
	i.	1412004 Development Permit Application Form		100.00
	ii.	1412004 All Other Forms (e.g. Temporary Structures, Demolition, Renovation etc.)		50.00
<b>2</b>		<b>BUILDING PROCESSING FEE (Non-Refundable Deposit)</b>		
	i.	<b>1412032 Residential</b>		
		2 storey residential development		150.00
		3 storey residential development (below a gross floor area of 450m <sup>2</sup> )		200.00
		3 storey and above residential development (Above gross floor area of 450m <sup>2</sup> )	gross floor area of 450m <sup>2</sup>	250.00
		Apartments	Per Unit	300.00
	ii.	<b>1412032 COMMERCIAL</b>		100.00
	-	<b>Filling Station / Gas Station</b>		1,300.00
	-	<b>Shops</b>		
		Up to 2 storey shops development		250.00
		Shops development (below a gross floor area of 450m <sup>2</sup> )		300.00
		Shops development (above gross floor area of 450m <sup>2</sup> )		500.00
	-	<b>Hotels</b>		
		1 Storey Hotel building		300.00
		2 Storey Hotel building		500.00
		Storey Hotel building		
		Building (above a gross floor area of 450m <sup>2</sup> )		900.00
	-	<b>Restaurants</b>		
		Single storey restaurant		400.00
		2 storey restaurant		500.00
		3 storey restaurant		500.00



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		Building with gross floor area above 450m <sup>2</sup>		800.00
-		<b>Banking hall</b>		
		1 storey Banking hall		500.00
		2 storey Banking hall		750.00
		3 storey Banking hall		1,000.00
		Banking hall with a gross floor area above 450m <sup>2</sup>		1,500.00
-		<b>Radio/TV station building</b>		
		1 storey building		500.00
		2 storey building		750.00
		3 storey building		800.00
		Building with gross floor area above 450m <sup>2</sup>		1,200.00
-		<b>Telecommunication Mast</b>		6,500.00
-		<b>Printing houses</b>		
		1 storey printing house		300.00
		2 storey printing house		400.00
		3 Storey printing house		500.00
		Building with gross floor area above 450m <sup>2</sup>		900.00
iii.		<b>CIVIC AND CULTURAL</b>		
-		<b>Offices</b>		
		Up to 2 storey office		400.00
		3 storey office		500.00
		Building with gross floor area above 450m <sup>2</sup>		850.00
		<b>Churches/mosque</b>		
		1 storey		300.00
		2 storey		400.00
		3 storey		500.00
		Building with gross floor area above 450m <sup>2</sup>		800.00
-		<b>Hospital/Clinic/Laboratory</b>		
		1 storey Hospital/clinic/laboratory		450.00
		2 storey Hospital/clinic/laboratory		700.00
		3 storey Hospital/clinic/laboratory		800.00
		Building with gross floor area above 450m <sup>2</sup>		1,100.00

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	iv.		<b>FACTORIES/INDUSTRIAL BUILDINGS</b>		
	-		<b>Ware house (storage only)</b>		
			1 storey Ware house (storage only)		300.00
			2 storey Ware house (storage only)		400.00
			3 storey Ware house (storage only)		500.00
			Building with gross floor area above 450m <sup>2</sup>		700.00
	-		<b>Ware house and Office</b>		
			1 storey Ware house and Office		400.00
			2 storey Ware house and Office		450.00
			3 storey Ware house and Office		500.00
			Building with gross floor area above 450m <sup>2</sup>		900.00
	-		<b>Ware house and Residence</b>		
			1 storey Warehouse & Residence		400.00
			2 storey Warehouse & Residence		450.00
			3 storey Warehouse & Residence		500.00
			Building with gross floor area above 450m <sup>2</sup>		900.00
	-		<b>Factories</b>		
			Up to 2 storey factory		700.00
			Up to 3 storey factory		800.00
			Factory with gross floor area above 450m <sup>2</sup>		1,200.00
	-		<b>Industrial complex</b>		
			Up to 2 storey industrial complex		600.00
			Up to 3 storey industrial complex		800.00
			Industrial Complex with gross floor area above 450m <sup>2</sup>		1,500.00
	v.	✓	<b>EDUCATION (PRIVATE)</b>		
	-		<b>Pre-school</b>		
		✓	1 storey pre-school		200.00
		✓	2 storey pre-school		300.00
		✓	3 storey pre-school		400.00
		✓	Building with gross floor area above 450m <sup>2</sup>		600.00
	-		<b>Basic School</b>		



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	✓	1 storey basic school		200.00
	✓	2 storey basic school		350.00
	✓	3 storey basic school		500.00
	✓	Building with gross floor area above 450m <sup>2</sup>		1,000.00
-	✓	<b>Second Cycle School</b>		
	✓	1 storey second cycle school		500.00
	✓	2 storey second cycle school		600.00
	✓	3 storey second cycle school		700.00
	✓	Building with gross floor area above 450m <sup>2</sup>		1,500.00
-		<b>Basic and second cycle</b>		
		1 storey basic and second cycle school		700.00
		2 storey basic and second cycle school		900.00
		3 storey basic and second cycle school		1,000.00
		Building with gross floor area above 450m <sup>2</sup>		2,100.00
-		<b>Vocational/Technical</b>		
		1 storey vocational/technical school		800.00
		2 storey vocational/technical school		900.00
		3 storey vocational/technical school		1,000.00
		Building with gross floor area above 450m <sup>2</sup>		2,100.00
-		<b>Tertiary</b>		
		1 storey private tertiary school building		1,500.00
		2 storey private tertiary school building		1,600.00
		3 storey private tertiary school building		2,000.00
		Building with gross floor area above 450m <sup>2</sup>		4,000.00
-		<b>Driving Schools</b>		
		1 storey private driving school		600.00
		2 storey private driving school		800.00
		3 storey private driving school		1,000.00
		Building with gross floor area above 450m <sup>2</sup>		2,100.00
vi.		<b>OPEN SPACE &amp; RECREATIONAL DEVELOPMENT</b>		
		Sports complex		1,000.00
		Events centre		800.00

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	-		Commercial - Telecommunication Mast		
	-		Mixed Use		
	-		Recreational Development		
	-		Renovation/Rehabilitation/Refurbishment		1,000.00
	-		Hoarding		800.00
	-		Demolition		1,000.00
	-		Fence Wall Only		
	-		Approval In Principle (AIP)	One Time Payment	
	-		Certificate of Habitation/Occupancy		
	vii.	1412032	Validation of Spatial Data	One Time Payment	
	-		Site Plan Extract		
			0.16 acre		140.00
			0.17 acre - 0.32 acre		300.00
			0.33 acre - 1 acre		600.00
			Above 1 acre		700.00
			Quick Search (Endorsed)		100.00
	-		Zoning Comments		
			0.16 acre		200.00
			0.17 acres - 0.32 acre		300.00
			0.33 acre - 1 acre		550.00
			Above 1 acre		600.00
	-		Surveying/Demarcation		
			0.16 acre		250.00
			0.17 acre - 0.32 acre		500.00
			0.33 acre - 1 acre		540.00
			Above 1 acre		950.00
3		1412033	<b>BUILDING PERMIT CHARGES</b>		
	A.	1412033	<b>New Development</b>		
	i.		Building/Permanent Structure	Cost of construction per meter square	
	ii.		Hoarding Permit (only)	Per Linear Metre	3.00
	iii.		Fence Wall Permit (only)	Cost of construction per meter square	5.00
	iv.		Mast Permit (Installation)	One Time Payment	



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		15 Metres		15,000.00
		30 Metres		15,000.00
		35 Metres		15,000.00
		Above 35 Metres		15,000.00
<b>B.</b>	<b>1412033</b>	<b>Building Permit Renewal (upon expiration of original permit/extension of time)</b>		
i.		Residential		150.00
ii.		Commercial		600.00
iii.		Factories/ Industrial		1,000.00
iv.		Civic & Cultural		1,500.00
v.		Recreational Development		800.00
vi.		Educational		800.00
vii.		Renewal for Temporary Structures	Per Case	80.00
<b>C.</b>	<b>1412033</b>	<b>Permit to repair/renovate/ rehabilitate/ refurbish</b>		
i.		Telecommunication Mast	Per Installation	2,500.00
ii.		Permament Structures	Cost of construction	
<b>D.</b>	<b>1412033</b>	<b>Temporary Structure Permit (Constructional Site)</b>	Per meter square	
<b>E.</b>	<b>1412033</b>	<b>Temporary Structure Permit</b>	Per meter square	
i.		Containers		20.00
ii.		Wooden Kiosks/Sheds		5.00
<b>F.</b>	<b>1412033</b>	<b>Billboards</b>	Per meter square	
i.		<b>Road Arch</b>		
		CAT A - Class A1 (Along First Class Access)		120.00
		CAT B - Class A2 (Along Second Class Access)		80.00
		CAT C - Class A3 (Along Third Class Access)		40.00
ii.		<b>Unipole Spectacular</b>		
		CAT A - Class A1 (Along First Class Access)		150.00
		CAT B - Class A2 (Along Second Class Access)		110.00
		CAT C - Class A3 (Along Third Class Access)		80.00
iii.		<b>LEDs</b>		
		CAT A - Class A1 (Along First Class Access)		250.00
		CAT B - Class A2 (Along Second Class Access)		150.00
		CAT C - Class A3 (Along Third Class Access)		70.00

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iv.		<b>Building Wrap/Wall Drapes</b>		
		CAT A - Class A1 (Along First Class Access)		50.00
		CAT B - Class A2 (Along Second Class Access)		30.00
		CAT C - Class A3 (Along Third Class Access)		20.00
v.		<b>Vehicular Adverts</b>		
		CAT A - Class A1 (Along First Class Access)		15.00
		CAT B - Class A2 (Along Second Class Access)		10.00
		CAT C - Class A3 (Along Third Class Access)		5.00
vi.		<b>Banners</b>		
		CAT A - Class A1 (Along First Class Access)		15.00
		CAT B - Class A2 (Along Second Class Access)		10.00
		CAT C - Class A3 (Along Third Class Access)		8.00
vii.		<b>Other Adverts</b>		
-		<b>Bus Stop Shelters</b>		
		CAT A - Class A1		400.00
		CAT B - Class A2		200.00
		CAT C - Class A3		100.00
-		<b>Flag Poles</b>		
		CAT A - Class A1		80.00
		CAT B - Class A2		60.00
		CAT C - Class A3		30.00
-		<b>Group Directional Signs</b>		
		CAT A - Class A1		800.00
		CAT B - Class A2		450.00
		CAT C - Class A3		350.00
-		<b>Lamp Post Advertisement (Street Light Poles)</b>		
		CAT A - Class A1		70.00
		CAT B - Class A2		55.00
		CAT C - Class A3		35.00
-		<b>Structures on Designated Spectacular Sites</b>		80.00
-		<b>Renewal of outdoor adverts/billboards</b>	Per Case	
G.	1412033	<b>Other Charges</b>		



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8.0 SCHEDULE II: REVENUE UPPER LIMITS						
8.1 LICENCES/PERMITS						
8.1.1 BUSINESS LICENCES						
Main Item	Sub item		CoA Code	Description of Item	Frequency/ Measure	2023
1			1422111	<b>Abattoir (Private)</b>	Per Annum	
				CAT A - Industrial setting (Large)		500.00
				CAT B - Industrial Setting (Medium)		450.00
				CAT C - Industrial Setting (Small)		400.00
				CAT D - Slaughter House (Large)		300.00
				CAT E - Slaughter House (Medium)		200.00
				CAT F - Slaughter House (Small)		100.00
2			1422011	<b>Admiral Designers/Kentemock Weavers &amp; Sellers</b>	Per Annum	
				CAT A - Weavers & Sellers (Large)		350.00
				CAT B - Weavers Only (Large)		80.00
				CAT C - Sellers Only (Large)		238.50
				CAT D - Weavers & Sellers (Medium)		120.00
				CAT E - Weavers Only (Medium)		70.00
				CAT F - Sellers Only (Medium)		179.00
				CAT G - Weavers & Sellers (Small)		50.00
				CAT H - Weavers Only (Small)		60.00
				CAT I - Sellers Only (Small)		119.00
3			1422046	<b>Advertising Companies</b>	Per Annum	
				CAT A - Platinum (minimum of 10 staff)		700.00
				CAT B - Gold (minimum of 5 staff)		550.00
				CAT C - Silver (minimum of 3 staff)		398.00
				CAT D - Bronze (Below 3 staff)		230.00
4			1422170	<b>Agro Chemical/Farm Inputs Dealers</b>	Per Annum	
				CAT A - Manufacturers/ Importers/ Distributors/Retailers		500.00
				CAT B - Importers/ Distributors/Retailers		300.00
				CAT C - Manufacturers & Importers		260.00
				CAT D - Manufacturers & Distributors		220.00

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				CAT E - Distributors & Retailers		200.00
				CAT F - Manufacturers		150.00
				CAT G - Importers		100.00
				CAT H - Distributors		80.00
				CAT I - Retailers		60.00
5			1422170	<b>Agro Machine Dealers</b>	Per Annum	
				CAT A - Distributors & Retailers		450.00
				CAT B - Manufacturers		250.00
				CAT C - Importers		200.00
				CAT D - Distributors		150.00
				CAT E - Retailers		100.00
6			1422271	<b>Airport/Airline Businesses</b>	Per Annum	
				CAT D - Local Carriers		596.25
				CAT E - Agents of Airlines		300.00
7			1422032	<b>Akpeteshie (liquor) Dealers</b>	Per Annum	
	i.			<b><i>Manufacturers (Distillers)</i></b>		
				CAT A - Large Scale		225.00
				CAT B - Medium Scale		125.00
				CAT C - Small Scale		100.00
	ii.			<b><i>Distributors</i></b>		
				CAT A - Large scale		130.00
				CAT B - Medium Scale		106.00
				CAT C - Small Scale		100.00
	iii.			<b><i>Home Based/Farm Site</i></b>		
				CAT A - Pito (daily brewing)		25.00
				CAT B - Palm Wine Tappers		25.00
	iv.			<b>Akpeteshie Sellers Only</b>		60.00
8			1422277	<b>Aluminium Fabricators (Doors/Windows)</b>	Per Annum	
				CAT A - Large Scale		500.00
				CAT B - Medium Scale		300.00
				CAT C - Small Scale		200.00
9			1422112	<b>Aluminium Pot Dealers ('Dadesen')</b>	Per Annum	



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				CAT A - Manufacturers		100.00
				CAT B - Distributors		60.00
				CAT C - Retailers		40.00
11		1422112	<b>Aluminium Product Distributors</b>	Per Annum		
				CAT A - Large Scale		320.00
				CAT B - Medium Scale		150.00
				CAT C - Small Scale		90.00
12		1422112	<b>Aluminium Product Retailers</b>	Per Annum		
				Category A - Store (Large)		60.00
				Category B - Container/Kiosk (Medium)		45.00
				Category C - Table Top (Small)		30.00
13		1422151	<b>Ambulance Service Providers</b>	Per Annum		
				CAT A - Large Scale (Above 5 Vehicles)		100.00
				CAT B - Medium Scale (3-5 Vehicles)		80.00
				CAT C - Small Scale (1-2 Vehicles)		40.00
14		1422162	<b>Art Gallery</b>	Per Annum		
				CAT A - Own Facility with multi-services		119.00
				CAT B - Own Facility with limited-services		99.60
				CAT C - Own Facility only		79.50
				CAT D - Rented space		59.90
15		1422163	<b>Arts &amp; Handicraft Dealers</b>	Per Annum		
				CAT A - Importers		800.00
				CAT B - Exporters		200.00
				CAT C - Producers (Large)		300.00
				CAT D - Producers (Medium)		200.00
				CAT E - Producers (Small)		100.00
				CAT F - Retailers Only		150.00
				CAT G - Container/Kiosk		150.00
				CAT H - Table Top		100.00
17		1422052	<b>Auto Mechanics/ Electricians/Sprayers Etc.</b>	Per Annum		
	i.		<b>Air Condition Mechanics</b>			
				CAT A - Formal Company		350.00

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			CAT B - Informal Garage with Shop	150.00
			CAT C - Informal Garage without Shop	90.00
			CAT D - Others	40.00
ii.			<b>Arc Welders</b>	
			CAT A - Fuel and Water Tankers; Truck Builders	225.00
			CAT B - Light vehicle repairs, Container Shops and Iron Gates	70.00
iii.			<b>Argon (Aluminium) Welders</b>	60.00
iv.			<b>Auto Body Repairers</b>	
			CAT A - Formal Company	1,000.00
			CAT B - Informal Garage with Shop	800.00
			CAT C - Informal Garage without Shop	500.00
			CAT D - Others	200.00
v.			<b>Auto Electricians</b>	
			CAT A - With Battery Charging	90.00
			CAT B - Without Battery Charging	63.60
vi.			<b>Auto Mechanics</b>	
			CAT A - Heavy Duty Earthmoving Equipment	175.00
			CAT B - Heavy Duty Trucks	130.00
			CAT C - Light Duty Trucks (3 to 5 tonnes)	88.00
			CAT D - Light Duty Vehicles (Below 3 tonnes)	60.00
vii.			<b>Auto Sprayers</b>	
			CAT A - Spraying with Oven	200.00
			CAT B - Spraying without Oven	60.00
viii.			<b>Auto Upholstery</b>	
			CAT A - Moulding and Seat Cover Sewing	85.00
			CAT B - Seat Cover Sewing	60.00
ix.			<b>Vulcanisers</b>	
			CAT A - Tyre Repairs, wheel Balancing, Alignment and Washing Bay	60.00
			CAT B - Tyre Repairs, wheel Balancing and Alignment	60.00
			CAT C - Wheel Balancing and Alignment	60.00
			CAT D - Tyre Repairs only	60.00
x.			<b>Brake Specialist</b>	60.00



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	xī.		<b>Carburettor Specialist</b>		60.00
	xii.		<b>Plastic Welders and Fabricators</b>		60.00
	xiii.		<b>Radiator Specialist</b>		60.00
	xiv.		<b>Multiple Service Providers for Auto Works</b>		
			CAT A - Large Scale		110.00
			CAT B - Medium Scale		80.00
			CAT C - Small Scale		50.00
	xv.		<b>Windscreen Repairers</b>		
			CAT 'A'		95.00
			CAT 'B'		65.00
			CAT 'C'		40.00
18		1422270	<b>Automobile &amp; Part Dealers</b>	Per Annum	
	A.		<b>Automobile Companies</b>		
	i.		<b>Vehicle Importers/Sales (Brand New)</b>		
			CAT B - Heavy Duty Equipment/Vehicle Sales		6,000.00
			CAT C - Light Duty Equipment/Vehicle Sales		4,000.00
	ii.		<b>Saloon and Sub Urban Vehicles (SUVs) Sales</b>		
			CAT A - Large Scale (Branded Companies)		5,000.00
			CAT B - Medium Scale (Unbranded Companies)		4,000.00
			CAT C - Small Scale (Unbranded Companies)		2,500.00
			CAT D - Sales Outlets with showrooms		1,000.00
	iii.		<b>Used Vehicle Sales (Second-hand Car Dealers)</b>		
			CAT A - Large Scale (Above 50 Vehicles)		1,500.00
			CAT B - Medium Scale (20-49 Vehicles)		1,000.00
			CAT C - Small Scale (Below 20 Vehicles)		600.00
	iv.		<b>Heavy Equipment Hiring Services</b>		
			CAT A - Mining Equipment (Large)		5,000.00
			CAT B - Mining Equipment (Small)		2,000.00
			CAT C - Construction Equipment (Road & Building - Large)		4,000.00
			CAT D - Construction Equipment (Road & Building - Small)		1,000.00
			CAT E - Others		2,500.00

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	B.		1422270	<b>Bolt and Nut Dealers</b>		
				CAT A - Shop		60.00
				CAT B - Table Top		40.00
	D.		1422270	<b>Spare Parts Sales Outlets (New)</b>		
				CAT A - Importers/Wholesalers Only		800.00
				CAT B - Retailers (Large)		150.00
				CAT C - Retailers (Medium)		80.00
				CAT D - Retailers (Small)		30.00
	E.		1422270	<b>Spare Parts Sales Outlets(Second-hand)</b>		
				CAT A - Second-Hand Engine Shops		450.00
				CAT B - Retailers (Large)		220.00
				CAT C - Retailers (Medium)		140.00
				CAT D - Retailers (Small)		75.00
				CAT E - Kiosk/Table Top		50.00
	F.		1422270	<b>Tyre/Battery Dealers – New</b>		
				CAT A - Wholesale		1,100.00
				CAT B - Retail (Large)		800.00
				CAT C - Retail (Medium)		250.00
				CAT D - Retail (Small)		150.00
	G.		1422270	<b>Tyre/Battery Dealers – Used</b>		
				CAT A - Wholesale		800.00
				CAT B - Retail (Large)		600.00
				CAT C - Retail (Medium)		200.00
				CAT D - Retail (Small)		80.00
	H.		1422270	<b>Windscreen Dealers</b>		
				CAT 'A' Large		200.00
				CAT 'B' Medium		180.00
				CAT 'C' Small		100.00
19			1422279	<b>Bags and Suitcases Dealers</b>	Per Annum	
				CAT A - Large Scale		150.00
				CAT B - Medium Scale		120.00
				CAT C - Small Scale		72.00



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20		1422168	<b>Barbering Shop (floor space and number of points)</b>	Per Annum	
			CAT A - Barbering & Grooming Services		200.00
			CAT A - Large Shop (above 5 points)		80.00
			CAT B - Medium Shop (3-5 points)		60.00
			CAT C - Small Shop (1-2 points)		60.00
			CAT D - Mobile Operators		30.00
			CAT E - Barbering accessory shop		50.00
21		1422009	<b>Bakeries</b>	Per Annum	
			CAT A - Large Scale (Industrial operations)		400.00
			CAT B - Medium Scale		150.00
			CAT C - Small Scale		120.00
22			<b>Beads Dealers</b>		
			CAT A - Retailers Only		40.00
			CAT B - Retailers (Table Top)		25.00
23		1422067	<b>Beer/Wine/Spirits/Soft Drinks Sales</b>	Per Annum	
			CAT A - Depots		360.00
			CAT B - Wholesale & Retail		300.00
			CAT C - Wholesale		240.00
			CAT D - Retail (Large)		200.00
			CAT E - Retail (Medium)		200.00
			CAT F - Retail (Small)		180.00
24		1422133	<b>Bet &amp; Game Centres</b>	Per Annum	
	A.		<b>Casino Operations</b>		4,125.00
	B.		<b>Sports Betting Operations</b>		
			CAT A - Online Betting		3,150.00
			CAT B - Online + Brick & Mortar/Land Base		2,100.00
			CAT C - Brick and Mortar		1,800.00
	C.		<b>Route Operations (Console/consul Games)</b>		
			CAT 'A'		2,500.00
			CAT 'B'		1,500.00
			CAT 'C'		500.00
			CAT D ( Per Machine)		300.00

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25		1422010	<b>Bicycles/Tricycles/Motorcycles Dealers (Brand New)</b>	Per Annum	
			CAT A - Importers/Wholesalers		800.00
			CAT B - Sales Outlets (Large)		400.00
			CAT C - Sales Outlets (Small-Medium)		200.00
			CAT D - Tricycles Only		100.00
			CAT E - Bicycles Only		100.00
26		1422010	<b>Bicycles/Tricycles/Motorcycle Dealers (Second-hand)</b>	Per Annum	
			CAT A - Large Scale		350.00
			CAT B - Medium Scale		200.00
			CAT C - Small Scale		150.00
27		1422010	<b>Bicycles/Tricycles/Motorcycles Parts Sales</b>	Per Annum	
			CAT A - Multiple Products		200.00
			CAT B - Motorcycle/Tricycle with Parts		150.00
			CAT C - Motorcycle/Tricycles		80.00
			CAT D - Bicycle with Parts		60.00
			CAT E - Bicycles		40.00
28		1422052	<b>Bicycle Tricycle/ Motorcycle Repairers</b>	Per Annum	
			CAT A - Tricycle		15.00
			CAT B - Motorcycle		15.00
			CAT C - Bicycle		8.00
29		1422040	<b>Bill Boards/Outdoor Adverts</b>	Dependent on class of access	
	i.		<b>spectacular, LEDs, Building wrap or Wall Drape signs, Vehicular Adverts, Banners)</b>	Per m <sup>2</sup>	
			CAT A - Class A1 (Along First Class Access)		30.00
			CAT B - Class A2 (Along Second Class Access)		30.00
			CAT C - Class A3 (Along Third Class Access)		30.00
			<b>Other Adverts</b>		
	ii.		<b>Aerial Adverts - Planes, Balloons etc</b>	(Per Day Fee in All Zones)	50.00
	iii.		<b>Bus Stop Shelters</b>		
			CAT A - Class A1		400.00
			CAT B - Class A2		200.00
			CAT C - Class A3		150.00



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	iv.			<b>Flag Poles</b>	Per Annum	
				CAT A - Class A1		300.00
				CAT B - Class A2		200.00
				CAT C - Class A3		200.00
	v.			<b>Group Directional Signs</b>	Per Annum	
				CAT A - Class A1		4,000.00
				CAT B - Class A2		4,000.00
				CAT C - Class A3		3,000.00
	vi.			<b>Lamp post Adverts (Street Light Poles)</b>	Per Annum	150.00
	vii.			<b>Posters</b>	Per Day	5.00
30			1422173	<b>Blacksmith</b>	Per Annum	60.00
31			1422053	<b>Blocks &amp; Concrete Producers</b>	Per Annum	
				CAT A - Large Scale (Concrete Mixtures and Wares)		1,000.00
				CAT B - Large Scale (machine and manual for design blocks)		400.00
				CAT C - Medium Scale (Machine for blocks only)		360.00
				CAT D - Small Scale (Manual blocks only)		60.00
				CAT E - Small Scale (Manual design blocks/columns only)		60.00
				CAT F - Tiles/Pavement Blocks and Terrazzo Works (Chipping)		95.00
34			1422280	<b>Book, Stationery, Office Equipment, Computer &amp; Accessory, etc. Shops</b>	Per Annum	
				CAT A - Book Shops, Stationeries, Office Equipment, Computer & Accessories		2,000.00
				CAT B - Computer, Accessories, Office Equipment, Stationery		1,000.00
				CAT C - Computer & Accessories, Office Equipment		800.00
				CAT D - Medium size of CAT C		500.00
				CAT E - Book Shops, Stationeries		500.00
				CAT F - Stationeries, Office Equipment		500.00
				CAT G - Medium size of CAT E		200.00
				CAT H - Office Equipment Only		400.00
				CAT I - Stationery Only		60.00
				CAT J - Books Only		60.00
				CAT K - Table Top/Truck Pusher		33.00
				CAT L - Mobile Vans		130.00

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35			1422273	<b>Boutiques (Including African Wear)</b>	Per Annum	
				CAT A - Large Scale		600.00
				CAT B - Medium Scale		400.00
				CAT C - Small Scale		125.00
				CAT D - Branches of CAT A & B		100.00
				CAT E - Branches of C		60.00
36			1422001	<b>Breweries</b>	Per Annum	
				CAT 'C'		3,000.00
				CAT 'D'		2,000.00
37			1422113	<b>Bridal Homes</b>	Per Annum	
				CAT 'A'		500.00
				CAT 'B'		477.00
				CAT 'C'		240.00
38				<b>Butcher's Licence</b>	Per Annum / Per Butcher	
				CAT A - Master Butcher		100.00
				CAT B - Butcher		60.00
39			1422176	<b>Building Material Dealers</b>	Per Annum	
		A		<b>Hardware (Distributor/ Wholesaler)</b>		
				CAT A - Distributor/Wholesaler (Large)		1,000.00
				CAT B - Distributor/Wholesaler (Medium)		800.00
				CAT C - Wholesaler (Medium)		600.00
				CAT D - Wholesaler (Small)		500.00
		B		<b>Finishing/Retail</b>		
				CAT A - Large Scale		200.00
				CAT B - Medium Scale		200.00
				CAT C - Small Scale		120.00
				CAT D - Very Small Scale		80.00
		C.		<b>Roofing Material Dealers</b>		
				CAT A - Manufacture/Sales		100.00
				CAT B - Sales & Installation		600.00
40			1422008	<b>Business Centres</b>	Per Annum	
				Copying Services plus above 20 work stations with Internet Service Retailing		2,500.00



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				CAT B - Internet, Word Processing, Printing and Copying Services plus above 20 Work stations		1,200.00
				CAT C - Internet, Word Processing, Printing and Copying Services plus 11-20 Work stations		300.00
				CAT D - Internet, Word Processing, Printing and Copying Services plus below 11 Work stations		60.00
				CAT E - Secretarial Services (Word Processing, Printing and Copying Services)		48.00
41				<b>Business Administrative Office</b>		
				CAT A - Regional/Branch Office		300.00
				CAT B - Municipal/District/Local Office		150.00
42		1422011		<b>Cane Product Weavers</b>	Per Annum	
				CAT 'A'		120.00
				CAT 'B'		80.00
				CAT 'C'		50.00
43		1422178		<b>Car Washing Bay</b>	Per Annum	
				CAT A - Jet Washing, Restaurant and Drinking Facility		350.00
				CAT B - Jet Washing and Drinking Facility		200.00
				CAT C - Jet Washing Only		150.00
				CAT D - Manual Washing (Medium)		120.00
				CAT E - Manual Washing (Small)		80.00
44				<b>Canopy Producers</b>		
				CAT A - Tarpaulin Fabric Sewing and metal Fabricators		150.00
				CAT B - Metal Fabricators		120.00
				CAT C - Fabric Sewing		30.00
45		1422181		<b>Contracted Caterers (e.g. School Feeding)</b>	Per Annum	
				CAT A - Above 1,000 pupils		200.00
				CAT B - Above 500 to 1,000 pupils		150.00
				CAT C - Up to 500 pupils		120.00
46		1422287		<b>CD Sellers (Audio/Video)</b>	Per Annum	
				CAT A - Shops		120.00
				CAT B - Table Tops		45.00
				CAT C - Mobile Vans		20.00
47		1422183		<b>Cement &amp; Limestone Factories</b>	Per Annum	
				CAT 'A'		30,000.00

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			CAT 'B'		25,000.00
			CAT 'C'		14,000.00
48		1422184	<b>Ceramics/Pottery Producers/Sellers</b>	Per annum	
			CAT 'A'		60.00
			CAT 'B'		40.00
49		1422185	<b>Ceremonial Hiring Services</b>	Per Annum	
			CAT A - Multi Services		2,500.00
			CAT B - Canopies, Chairs, Tables, Cutlery, Glasses, Plates, Serving Trays		300.00
			CAT C - Canopies, Chairs, Tables		60.00
			CAT D - Single Item of above		50.00
			CAT E - Recreational/social facilities (Large)		1,125.00
			CAT F - Recreational/social facilities (Medium)		800.00
			CAT G - Recreational/social facilities (Small)		600.00
			CAT H - Spinners (Large)		360.00
			CAT I - Spinners (Small)		150.00
			CAT J - Live Band		159.00
			CAT K - Musical/Dance Groups		1,000.00
50		1422186	<b>Chandlery (shipping supplies) Services</b>	Per Annum	
			CAT 'A'		2,500.00
			CAT 'B'		2,000.00
			CAT 'C'		500.00
			CAT 'D'		400.00
			CAT 'E'		240.00
51		1422187	<b>Cigarette Dealers</b>	Per Annum	
			CAT B - Distributors		596.00
			CAT C - Retailers		127.00
52		1422054	<b>Cleaning Companies</b>	Per Annum	
			CAT A - Household/Office (Large)		1,000.00
			CAT B - Household/Office (Medium)		800.00
			CAT C - Household/Office (Small)		50.00
			CAT D - Household/Office (Very Small)		24.00
53		1422059	<b>Cocoa Residue Buying Companies</b>	Per Annum	



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				CAT 'A'		300.00
				CAT 'B'		200.00
54		1422188		<b>Cocoa/ Shea Nut/Cotton Buying Companies</b>	Per Annum	
				CAT A - Large Scale (Mother Company)		2,484.60
				CAT B - Medium Scale (Mother Company)		1,788.80
				CAT C - Medium Scale (Agent)		1,000.00
				CAT D - Small Scale (Agent)		795.00
57		1422115		<b>Cold Storage Facilities</b>	Per Annum	
	i.			<del>Non-importers with Rented Cold Storage Facilities (Local)</del>		
				CAT A - Above 1000 Metric Tonnes		450.00
				CAT B - 501 to 1000 Metric Tonnes		137.20
				CAT C - Up to 500 Metric Tonnes		63.60
	ii.			<del>Non-importers with Contained Cold Storage Facilities (Local)</del>		
				CAT A - 40 Footer Container		675.00
				CAT B - 20 Footer Container		234.00
				CAT C - Below 20 Footer Container		64.00
				CAT D - Fabricated facility (Retail Large)		60.00
				CAT E - Fabricated facility (Retail Medium)		50.00
				CAT F - Fabricated facility (Retail Small)		50.00
58		1422045		<b>Commercial Houses/Departmental Stores</b>	Per Annum	
				CAT D - Large Supermarkets		2,000.00
				CAT E - Medium Supermarkets		1,000.00
				CAT F - Small Supermarkets		720.00
				CAT G - Neighbourhood Shops		300.00
				CAT H - Containers/Small Shops		160.00
				CAT I - Medium of CAT H		80.00
				CAT J - Small of CAT H		60.00
59		1422193		<b>Commercialised State Companies/ Corporations</b>	Per Annum	
				CAT A - Head Offices		6,757.50
				CAT B - Regional Offices		5,167.50
				CAT C - Branch Offices		3,000.00
				CAT D - District Offices		1,500.00

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				CAT E - Local Offices		550.00
60				<b>Water Tanker Suppliers</b>	Per Annum	
				CAT A - Water Tanker Suppliers (Large - above 10 Vehicles)		500.00
				CAT B - Water Tankers Suppliers (Medium - 5 to 10 Vehicles)		350.00
				CAT C - Water Tanker Suppliers (Small - below 5 vehicles)		150.00
				CAT D - Mobile Polyhtank Water Suppliers (Medium)		120.00
				CAT E - Mobile Polyhtank Water Suppliers (Small)		80.00
				CAT F - Others		40.00
61			1422066	<b>Commissioner of Oath/Letter Writers</b>	Per Annum	
				CAT 'A'		40.00
				CAT 'B'		25.00
62			1422159	<b>Communication Mast Operating Licence</b>	Per Annum /per mast	
				CAT A - 1-10 Masts		4,875.00
				CAT B - 11-20 Masts		4,125.00
				CAT C - 21-30 Masts		3,375.00
				CAT D - 31-40 Masts		3,000.00
				CAT E - Above 40 Masts		1,510.50
63			1422052	<b>Computer/Accessories/ Office Equipment Repairs</b>	Per Annum	
				CAT A - Large Scale		500.00
				CAT B - Medium Scale		300.00
				CAT C - Small Scale		150.00
64			1422194	<b>Condiments/Confectioneries (e.g. Biscuits, toffees and spices)</b>	Per Annum	
				CAT A - Wholesale		160.00
				CAT B - Retail		80.00
				CAT C - Table Top		40.00
65			1422281	<b>Electricians, Painters, Steel Benders, Tile Layers etc.</b>	Per Annum	
				CAT 'A'		60.00
				CAT 'B'		30.00
66			1422196	<b>Cooking/Household Utensil Sales</b>	Per Annum	
				CAT 'A'		150.00



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			CAT 'B'		100.00
			CAT 'C'		60.00
68		1422197	<b>Cosmetic/Personal Care/Hair Product Sales</b>	Per Annum	
			CAT A - Wholesale and Retail		800.00
			CAT B - Wholesale Only		400.00
			CAT C - Retail		200.00
			CAT D - Table top		50.00
69		1422117	<b>Courier Services</b>	Per Annum	
			CAT A - International Companies		1,908.00
			CAT B - National Companies		1,192.00
			CAT C - Small Companies		715.50
			CAT D - Others		238.00
70		1422198	<b>Curtains/Carpets etc. Sales</b>	Per Annum	
			CAT 'A'		100.00
			CAT 'B'		50.00
			CAT 'C'		40.00
72		1422147	<b>Digital Embroidery Companies</b>	Per Annum	
			CAT 'A'		795.00
			CAT 'B'		318.00
			CAT 'C'		250.00
73		1422199	<b>Dog Licence</b>	Per Annum	20.00
74		1422199	<b>Dog Breeding &amp; Sales Licence</b>	Per Annum	
			CAT A - Registered Breeders - With Association		700.00
			CAT B - Registered Breeders - Non-Association Members		500.00
			CAT C - Exotic & Local		100.00
			CAT D - Exotic Only		150.00
			CAT E - Local Only		60.00
75		1422038	<b>Dressmakers/Tailors (Industrial)</b>	Per Annum	
			CAT A - Fashion Designers (Large)		700.00
			CAT B - Fashion Designers (Small)		400.00
			CAT C - Large Scale (Above 25 workers)		200.00
			CAT D - Medium Scale (10-25 workers)		80.00

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				CAT E - Small Scale (Below 10 workers)		60.00
76		1422038		<b>Dressmakers/Tailors (Non-Industrial)</b>	Per Annum	
				CAT A - Large Scale		80.00
				CAT B - Medium Scale		60.00
				CAT C - Small scale		60.00
77		1422038		<b>Dressmakers/Tailors Services</b>	Per Annum	
				CAT A - Knitting, Haberdashery and Embroidery		60.00
				CAT B - Knitting and Embroidery		60.00
				CAT C - Embroidery only		60.00
				CAT D - Knitting only		60.00
				CAT E - Haberdashery Only (sewing items - large)		60.00
				CAT F - Haberdashery Only (Small)		60.00
78		1422119		<b>Drilling Companies</b>	Per Annum	
	i.			<b>Mining</b>		
				CAT A - Exploration & Prospecting - (Large)		15,000.00
				CAT B - Exploration & Prospecting - (Small)		12,000.00
				CAT C - Ancillary Services		8,000.00
	ii.			<b>Water (Borehole)</b>		
				CAT A - Large Scale		2,000.00
				CAT B - Medium Scale		1,000.00
				CAT C - Small Scale		800.00
				CAT D - Wells		180.00
79		1422202		<b>Driving Schools</b>	Per Annum	
				CAT A - Above 6 Vehicles		600.00
				CAT B - 4 - 6 Vehicles		400.00
				CAT C - 1 - 3 Vehicles		200.00
80		1422024		<b>Educational Institutions – Private</b>	Per Annum	
	A.			<b>Day Care Centres (Early Childhood Development Centres)</b>		
				CAT A - Grade A		600.00
				CAT B - Grade B		100.00
				CAT C - Grade C		90.00
	B.			<b>Pre-Tertiary Schools</b>		



# YILO KROBO MUNICIPAL ASSEMBLY

	i.		<b>Basic School (KG/Primary/Junior High Schools)</b>	
			<b>National Curriculum Operators</b>	
			CAT A - KG/Primary/Junior High Schools(Large)	1,100.00
			CAT B - KG/Primary/Junior High Schools (Medium)	900.00
			CAT C - KG/Primary/Junior High Schools (Small)	700.00
			CAT D - KG/Primary (Large)	300.00
			CAT E - KG/Primary (Medium)	100.00
			CAT F - KG/Primary (Small)	90.00
	ii.		<b>Secondary Level (Senior High/Technical/Vocational Schools)</b>	
			CAT A - Large	400.00
			CAT B - Medium	200.00
			CAT C - Small	150.00
	iii.		<b>Basic to Secondary School</b>	
			CAT A - Large	400.00
			CAT B - Medium	400.00
	iv.		<b>Specialised Schools (Remedial School)</b>	
			CAT 'A'	300.00
			CAT 'B'	150.00
	C.		<b>Tertiary Schools</b>	
			CAT A - Chartered Universities (Own Conferred Degrees)	1,500.00
			CAT B - University colleges/nursing & midwifery Training Colleges (affiliated)	1,000.00
			CAT C - Tutorial Colleges (Professional Exams eg. ACCA, SAT etc)	900.00
			CAT D - Academy (training in special fields eg. Football, Dance etc.)	700.00
	D.		<b>Training &amp; Vocational institutions (media, Construction, Fashion, Floral, Catering,</b>	
			CAT 'A'	500.00
			CAT 'B'	300.00
			CAT 'C'	200.00
			CAT 'D'	150.00
	E.		<b>Other Facilities</b>	
	i.		<b>Media Schools</b>	150.00
	ii.		<b>Computer Schools/ Training Centre</b>	
			CAT A - International	400.00

## YILO KROBO MUNICIPAL ASSEMBLY

				CAT B - Local (Large)		397.00
				CAT C - Local (Small)		198.80
81		1422204	<b>Egg Dealers</b>		Per Annum	
				CAT A - Wholesale		100.00
				CAT B - Retail Shops		50.00
				CAT C - Mobile Retail		40.00
82		1422205	<b>Electrical Appliances (New &amp; Second-hand)</b>		Per Annum	
				CAT A - Importers/Wholesalers		900.00
				CAT B - Wholesalers		500.00
				CAT C - Retailers (Large)		300.00
				CAT D - Retailers - (Small)		100.00
				CAT E - Table Top		50.00
83		1422206	<b>Electrical Security Fencing Companies</b>		Per Annum	
				CAT A - Large Scale		250.00
				CAT B - Medium Scale		200.00
				CAT C - Small Scale		150.00
84		1422207	<b>Electronic/Home Appliances/Shops (New &amp; Second Hand)</b>		Per Annum	
				CAT A - Importers/Wholesalers (Large)		1,500.00
				CAT B - Importers/Wholesalers (Small)		1,000.00
				CAT C - Wholesalers cum Retailers (Large)		1,000.00
				CAT D - Wholesalers cum Retailers (Small)		900.00
				CAT E - Retailers (Shops and Containers - Large)		1,000.00
				CAT F - Retailers (Shops and Containers - Medium)		500.00
				CAT G - Retailers (Shops and Containers - Small)		400.00
				CAT H - Retailers (Table Top - Medium)		200.00
				CAT I - Retailers (Table Top - Small)		80.00
85		1422207	<b>Electronic/Home Appliance Parts Dealers</b>		Per Annum	
				CAT 'A'		150.00
				CAT 'B'		100.00
				CAT 'C'		80.00
86		1422147	<b>Embossment Centres</b>		Per Annum	
				CAT A - Vehicle Embossment Company		400.00



## YILO KROBO MUNICIPAL ASSEMBLY

			CAT B - Stickers for vehicles and temporary structures - Medium		40.00
			CAT C - Stickers for vehicles and temporary structures - Small		30.00
87		1422247	<b>Energy Suppliers/Dealers</b>	Per Annum	
	A.		<b>Power &amp; Energy Dealers</b>		
			Retailers (ECG, NEDCO)		3,000.00
88		1422021	<b>Fabric Dealers – Manufacturing</b>	Per Annum	
			CAT A - Large Scale		500.00
			CAT B - Medium Scale		400.00
			CAT C - Small Scale		100.00
89		1422213	<b>Fabric Dealers – Sales</b>	Per Annum	
			CAT A - Imports/Wholesale		600.00
			CAT B - Wholesale and Retail		400.00
			CAT C - Wholesale		200.00
			CAT D - Retail		120.00
			CAT E - Table Top		50.00
91		1422282	<b>Feed Sellers/Production (Poultry, Pets, Fish etc.)</b>	Per Annum	
			CAT A - Wholesalers		300.00
			CAT B - Distributors		150.00
			CAT C - Retailers		90.00
92		1422146	<b>Film Production/Distribution</b>	Per Annum	
			CAT A - Film Production cum Distribution		800.00
			CAT B - Film Production		650.00
			CAT C - Film Distribution		300.00
			CAT D - Small Scale of CAT B or C		200.00
93		1422044	<b>Financial Institutions (Banking)</b>	Per Annum	
	A.		<b>Universal Banks</b>		
			CAT A - Head Office		
			CAT B - Branch Office		5,000.00
			CAT C - Agency		2,000.00
	B.		<b>Special Deposit Taking Institutions (SDIs)</b>		
	i.		<b>Savings and Loans Compnies &amp; Finance Houses</b>		
			CAT A - Head Office		2,000.00

## YILO KROBO MUNICIPAL ASSEMBLY

			CAT B - Branch		1,500.00
			CAT C - Agency		800.00
			CAT D - Mobilisation Centre		400.00
			CAT E - Loan/Business Centre		200.00
		ii.	<b>Leasing &amp; Mortgage Finance Companies</b>		
			CAT A - Head Office		1,200.00
			CAT B - Branch		850.00
		D.	<b>Other Financial Institutions</b>		
		i.	<b>Microfinance Companies (Deposit Taking)</b>		
			CAT A - Head Office		1,000.00
			CAT B - Branch		500.00
		ii.	<b>Microcredit/Money Lenders</b>		
			CAT A - Head Office		1,000.00
			CAT B - Branch		500.00
		iii.	<b>Rural &amp; Community Banks</b>		
			CAT A - Head Office		750.00
			CAT B - Branch		350.00
			CAT C - Agency		150.00
			CAT D - Mobilisation Ccentre		50.00
		iv.	<b>Financial NGOs</b>		
			CAT A - Head Office		450.00
			CAT B - Branch		200.00
		E.	<b>Forex Bureaus</b>		
			CAT A - Head Office		
			CAT B - Branch		200.00
			<b>Stand Alone ATMs</b>		300.00
94		1422044	<b>Insurance Companies</b>	Per Annum	
			<b>Non-Life Insurance</b>		
			CAT A - Head Office		3,500.00
			CAT B - Branch Office		3,250.00
			CAT C - Agency Office		1,100.00
			<b>Life Insurance</b>		



## YILO KROBO MUNICIPAL ASSEMBLY

				CAT A - Head Office		
				CAT B - Branch Office		2,000.00
				CAT C - Agency Office		800.00
				<b>Brokers</b>		
				CAT A - Main Office		
				CAT B - Branch Office		1,200.00
95				<del>Debt Servicing Companies, Security Discount Houses, Pension Trusts, Investment Houses</del>	Per Annum	
				CAT A - Head Office		
				CAT B - Branch Office		1,500.00
				CAT C - Agency Office		800.00
96		1422120		<b>Fish Farming Companies</b>	Per Annum	
				CAT A - Local Large Scale		100.00
				CAT B - Local Medium Scale		80.00
				CAT C - Local/Small Scale		50.00
98		1422063		<b>Floral and Allied Products</b>	Per Annum	
				CAT A - Natural (Large Scale)		300.00
				CAT B - Natural (Medium Scale)		250.00
				CAT C - Natural (Small Scale)		150.00
				CAT D - Artificial (Large Scale)		120.00
				CAT E - Artificial (Small Scale)		100.00
99				<b>Footwear Dealers</b>		
	i.			<b>Footwear Producers</b>		
				CAT A - Large (Industrial/Handmade)		200.00
				CAT B - Medium (Industrial/Handmade)		150.00
				CAT C - Small (Handmade)		40.00
	ii.			<b>Footwear Sales - New</b>		
				CAT 'A'		80.00
				CAT 'B'		60.00
				CAT 'C'		40.00
	iii.			<b>Footwear Sales - Used</b>		
				CAT 'A'		70.00
				CAT 'B'		50.00



## YILO KROBO MUNICIPAL ASSEMBLY

			CAT 'C'		30.00
	iv.		<b>Footwear Accessory Sales</b>		
			CAT 'A'		80.00
			CAT 'B'		60.00
	v.		CAT 'C'		40.00
			<b>Footwear Repairers (Cobblers)</b>		
			CAT 'A'		80.00
			CAT 'B'		30.00
100		1422091	<b>Foreign Trade Goods Dealers)</b>	Per Annum	
			CAT A - African Clothing/Ornaments		
			CAT B - Cosmetic Products		
			CAT C - Footwear		
			CAT D - Others		
			CAT E - Combination of C, D, E & F		
102			<b>Funeral Related Business</b>	Per Annum	
	A.	1422123	<del>Burial Grounds, Funeral Homes, Mortuaries -</del> <b>Private</b>		
			CAT A - Cold Storage for Remains (Morgue)		3,200.00
			CAT B - Burial Grounds Only		2,000.00
	B.	1422123	<b>Funeral – Undertaker's Licence</b>		300.00
	C.	1422151	<b>Hearse Service Providers</b>		
			CAT A - Large Scale (Above 5 Vehicles)		600.00
			CAT B - Medium Scale (3-5 Vehicles)		200.00
			CAT C - Small Scale (1-2 Vehicles)		120.00
103		1422160	<b>Game Viewing/Commercial TV Viewing Centres</b>	Per Annum	
			CAT A - Large Scale		500.00
			CAT B - Medium Scale		300.00
			CAT C - Small Scale		200.00
104			<b>Gas Cylinder/ Stoves &amp; Accessory Dealers</b>		
			CAT A - Large Scale		150.00
			CAT B - Medium Scale		50.00
			CAT C - Small Scale		35.00
105		1422218	<b>General Goods - Sales (e.g. Generator, Water pump, Chain saw, etc.)</b>	Per Annum	



## YILO KROBO MUNICIPAL ASSEMBLY

				CAT A - Large Scale		1,800.00
				CAT B - Medium Scale		1,100.00
				CAT C - Small Scale		800.00
				CAT D - Individuals		350.00
106			1422219	<b>Gift Shops</b>	Per Annum	
				CAT A - Large Scale		200.00
				CAT B - Medium Scale		140.00
				CAT C - Small Scale		60.00
107			1422220	<b>Glass Sellers (Tinted /Plain)</b>	Per Annum	
				CAT A - Large Scale		190.00
				CAT B - Medium Scale		70.00
				CAT C - Small Scale		60.00
109			1422221	<b>Graphic Design Companies</b>	Per Annum	
				CAT A - Large Scale		1,500.00
				CAT B - Medium Scale		1,000.00
				CAT C - Small Scale		800.00
				CAT D - Individuals		600.00
110				<b>Grain Distributors</b>	Per Annum	
				CAT A - Wholesale		500.00
				CAT B - Retail		400.00
				CAT C - Others		200.00
111			1422222	<b>Hair &amp; Beauty Service Providers</b>	Per Annum	
				CAT A - Beauty Parlour and School		600.00
				CAT B - Beauty Parlour		400.00
				CAT C - Salon with pedicure, manicure, braiding/weaving		200.00
				CAT D - Big Salon		150.00
				CAT E - Small Salon		80.00
				CAT F - Braiding and Weaving Only		200.00
				CAT G - Braiding Only		100.00
				CAT H - Pedicure & Manicure Only		80.00
112			1422145	<b>Haulage Companies</b>	Per Annum	
				CAT 'A'		2,205.50

## YILO KROBO MUNICIPAL ASSEMBLY

			CAT 'B'		1,323.00
			CAT 'C'		
113		1422026	<b>Health Facilities – Private</b>	Per Annum	
	i.		<b>Dental Clinics</b>		
			CAT A - Tertiary Facilities (3 & above Dentists)		110.30
			CAT B - Secondary Facilities (2 Dentists)		330.80
			CAT C - Primary Facilities (1 Dentist)		100.00
	ii.		<b>Eye Clinics</b>		
			CAT A - Tertiary Facilities (3 & above Doctors)		300.00
			CAT B - Secondary Facilities (2 Doctors)		200.00
			CAT C - Primary Facilities (1 Doctor)		
	iii.		<b>General Hospitals/Clinics</b>		
			CAT A - Tertiary (11 & Above Doctors)		
			CAT B - Secondary (4 to 10 Doctors)		
			CAT C - Primary (Up to 3 Doctors)		
			CAT D - Occupational Therapy Clinics		
	iv.		<b>Homeopathic/ Prosthetics/ Esteopathic/ Physiotherapy etc.)</b>		
			CAT A - Large Scale		1,800.00
			CAT B - Medium Scale		1,200.00
			CAT C - Small Scale		500.00
	v.		<b>Maternity Homes</b>		
			CAT A - Expanded Services		400.00
			CAT B - General Services		240.00
	vi.		<b>Medical Diagnostic Services</b>		
			CAT A - Tertiary (International Services)		
			CAT B - Secondary (CT/MRI Scan/Other laboratorial services)		
			CAT C - Primary (Ultra Sound/Reagent(RDT) Only/E-ray/ Blood Drawing Services)		
	viii.		<b>Licensed Herbal Medicine Units</b>		
			CAT A - Foreign Clinics and Shops		1,500.00
			CAT B - Foreign Clinics or Shops		1,000.00
			CAT C - Clinic and Medicine Producers (Local)		400.00
			CAT D - Clinic Only (Local)		350.00



## YILO KROBO MUNICIPAL ASSEMBLY

				CAT E - Medicine Producers Only (Local)		250.00
				CAT F - Herbal Shops (Local)		140.00
				CAT G - Shop on wheel (Mobile)		150.00
114				<b>Hire Purchase Trading Enterprises</b>		
				CAT A - Large Scale		400.00
				CAT B - Medium Scale		200.00
				CAT C - Small Scale		100.00
115			1422223	<b>Ice Cream/Yoghurt Dealers</b>	Per Annum	
				CAT D - Manufacturers (Small Scale -Local Producers )		1,000.00
				CAT E - Wholesale/Depot		500.00
				CAT F - Retail		120.00
116			1422224	<b>Interior/Event Decorators</b>	Per Annum	
				CAT A - Companies (Large)		200.00
				CAT B - Companies (Medium)		150.00
				CAT C - Individuals		120.00
117			1422225	<b>Jewellery Shops</b>	Per Annum	
				CAT.A - Retail (Large)		800.00
				CAT B - Retail (Medium)		200.00
				CAT C - Retail (Small)		100.00
				CAT D - Table Top		50.00
118			1422226	<b>Jewellery Repairers (watches/bracelets, etc.)</b>	Per Annum	
				CAT 'A'		100.00
				CAT 'B'		50.00
119			1422124	<b>Job Placement Agencies</b>	Per Annum	
				CAT 'A'		800.00
				CAT 'B'		500.00
				CAT 'C'		200.00
120			1422227	<b>Key Technicians/Cutters</b>	Per Annum	
				CAT 'A'		90.00
				CAT 'B'		45.00
121			1422125	<b>Landscapers/Horticulturalists</b>	Per Annum	
				CAT A - Large Scale		50.00

## YILO KROBO MUNICIPAL ASSEMBLY

				CAT B - Medium Scale		40.00
				CAT C - Small Scale		30.00
122		1422054	<b>Laundry Services</b>		Per Annum	
				CAT A - Large Scale		500.00
				CAT B - Medium Scale		300.00
				CAT C - Small Scale		60.00
123		1422286	<b>Leather Works Dealers (Other Non-footwear products)</b>		Per Annum	
				CAT A - Producers (Donkey Skin)		500.00
				CAT B - Producers (Industrial)		250.00
				CAT C - Producers (Handmade Medium)		200.00
				CAT D - Sales/Others		150.00
125		1422228	<b>Livestock Farms</b>		Per Annum	
				CAT A - Very large-sized		500.00
				CAT B - Large-sized		600.00
				CAT C - Medium-sized		400.00
				CAT D - Small-sized		300.00
				CAT E - Very Small-sized		100.00
126		1422016	<b>Lottery Business Operators</b>		Per Annum	
				CAT A - National Lotto Authority		5,000.00
				CAT B - National Marketing Companies/Agents		1,500.00
				CAT C - Private Operators		500.00
				CAT D - Lotto Receiver		200.00
127			<b>Machine Shops (Workshop for making or repairing machines)</b>			
				CAT A - Large Scale		300.00
				CAT B - Medium Scale		150.00
				CAT C - Small Scale		100.00
128			<b>Machine Sharpening Operators</b>			
				CAT A - Stationed with shops		60.00
				CAT B - Mobile		30.00
				CAT I - Local (Small Scale)		2,000.00
130		1422126	<b>Markets &amp; Other Facilities' Management Companies</b>		Per Annum	



## YILO KROBO MUNICIPAL ASSEMBLY

				CAT A - Large Scale		8,000.00
				CAT B - Medium Scale		5,000.00
				CAT C - Small Scale		2,000.00
<b>131</b>			<b>1422050</b>	<b>Mattress/Foam Products Dealers</b>	Per Annum	
				CAT A - Manufacturers		700.00
				CAT B - Wholesalers		500.00
				CAT C - Retailers (Medium Scale)		300.00
				CAT D - Retailers (Small Scale)		100.00
<b>132</b>				<b>Mattress Makers/Repairers</b>		30.00
<b>133</b>			<b>1422229</b>	<b>Media Houses</b>	Per Annum	
	<b>A.</b>		<b>1422229</b>	<b>Electronic Media (Radio) Operators</b>		
				CAT A - National & Inter-Regional		3,200.00
				CAT B - Regional		1,200.00
				CAT C - District		800.00
				CAT D - Community		450.00
				CAT E - Recording Studios (Large)		450.00
				CAT F - Recording Studios (Medium)		250.00
				CAT G - Recording Studios (Small)		60.00
				CAT H - Information Centres (Urban)		100.00
				CAT I - Information Centres (Rural)		80.00
				CAT J - Stand Alone Radio/TV Satellite		1,200.00
	<b>B.</b>		<b>1422229</b>	<b>Electronic Media (Television) Operators</b>		
				CAT A - Very Large Scale		4,000.00
				CAT B - Large Scale		3,500.00
				CAT C - Medium Scale		2,800.00
				CAT D - Small Scale		1,500.00
	<b>C.</b>		<b>1422229</b>	<b>Printing Houses</b>		
				CAT A - Large Scale		2,000.00
				CAT B - Medium Scale		1,500.00
				CAT C - Small Scale		800.00
				CAT D - Binders		600.00

## YILO KROBO MUNICIPAL ASSEMBLY

				CAT E - Others		210.00
				CAT F - Newspaper/Periodicals Vendors		80.00
134		1422230	<b>Medical Supply Companies</b>	Per Annum		
				CAT 'A'		6,000.00
				CAT 'B'		4,000.00
				CAT 'C'		200.00
135		1422285	<b>Metal Fabricators</b>	Per Annum		
				CAT B - Agro Processing Machines Surface Tanks		500.00
				CAT C - Domestic Milling Machines		300.00
				CAT D - Canopies and Scaffolding		150.00
				CAT E - Pot, Coal pots and Sheet moulders		100.00
				CAT F - Chairs and beds, etc.		80.00
136		1422285	<b>Fabrication Materials Dealers</b>			
				CAT A - Large Scale		1,000.00
				CAT B - Medium Scale		750.00
				CAT C - Small Scale		500.00
137		1422051	<b>Milling Businesses (For Food)</b>	Per Annum		
				CAT A - Above 3 Machines		75.00
				CAT B - 2-3 Machines		60.00
				CAT C - 1 Machine Only		50.00
138		1422231	<b>Mineral Water Producers</b>	Per Annum		
				CAT A - Bottled, Sachet & Filtered Water		350.00
				CAT B - Bottled & Sachet Water		300.00
				CAT C - Sachet Water		150.00
139		1422232	<b>Mineral Water Distribution/Sales</b>	Per Annum		
				CAT A - Depot		250.00
				CAT B - Wholesale		150.00
				CAT C - Retail (Large)		100.00
				CAT D - Retail (Medium)		70.00
				CAT E - Retail (Small)		50.00
140		1422231	<b>Mineral Water Accessory Shops</b>			
				CAT 'A' Large		200.00



## YILO KROBO MUNICIPAL ASSEMBLY

				CAT 'B' Medium		150.00
				CAT 'C' Small		60.00
141		1422233	<b>Mineral Marketing Companies</b>		Per Annum	
				CAT 'A' Large		1,000.00
				CAT 'B' Medium		500.00
				CAT 'C' Small		250.00
142		1422079	<b>Mining Operating Licence</b>		Per Annum	
				CAT A - Large Scale		1,000.00
				CAT B - Medium Scale		500.00
				CAT C - Small Scale		250.00
				CAT D - Salt Mining		200.00
143		1422234	<b>Mining Sub-Contractors</b>		Per Annum	
				CAT A - Exploration etc.		1,000.00
				CAT B - Haulage etc.		500.00
				CAT C - Automobile, Heavy Duty Equipment (Large)		500.00
				CAT D - Automobile, Heavy Duty Equipment (Medium)		480.00
				CAT E - Automobile, Heavy Duty Equipment (Small)		450.00
				CAT F - Petroleum Services		480.00
				CAT G - Mechanical Services (Large)		500.00
				CAT H - Mechanical Services (Medium)		420.00
				CAT I - Mechanical Services (Small)		300.00
				CAT J - Medical Services, Consultants, Technicians etc.		250.00
				CAT K - Transport & Catering Services		200.00
				CAT L - Other Professional Services		150.00
144		1422235	<b>Mobile Phone &amp; Accessories Sales/Assembling/Repairs</b>		Per Annum	
				CAT A - Import/Assembling Wholesale/Retail/Repairs		1,000.00
				CAT B - Import/Wholesale/Retail/Repairs		800.00
				CAT C - Retail/Repairs		200.00
				CAT D - Retail Only		150.00
				CAT E - Repairs Only		100.00
				CAT F - Repairs Only (Small)		60.00

## YILO KROBO MUNICIPAL ASSEMBLY

145			1422236	<b>Mobile Phone Cards Sales</b>	Per Annum	
				CAT A - Distribution/Retail		200.00
				CAT B - Distribution Only		150.00
				CAT C - Retail		50.00
146				<b>Mother Care Shops</b>	Per Annum	
				<b>Wholesale</b>		
				CAT A - Wholesale/Retail		1,500.00
				CAT B - Wholesale only		800.00
				<b>Retail</b>		
				CAT A - Large Scale		500.00
				CAT B - Medium Scale		28.00
				CAT C - Small Scale		80.00
147			1422237	<b>Musical Instrument Sales</b>	Per Annum	
				CAT A - Wholesale/Retail		100.00
				CAT B - Retail (Medium)		50.00
				CAT C - Retail (Small)		40.00
148				<b>Musical Speaker Manufacturers &amp; Sales</b>		
149			1422127	<b>Non-Governmental Institutions (Renewal)</b>	Per Annum	
				CAT A - International NGOs/CSOs /FBOs		150.00
				CAT B - Local NGOs/CSOs/ FBOs		100.00
				CAT C - Community NGOs/CSOs /FBOs		50.00
150			1422135	<b>Online Trading/Service Providers</b>	Per Annum	
				CAT A - Multi Services		800.00
				CAT B - Dual Services		500.00
				CAT C - Single Service		300.00
151			1422284	<b>Optical Services</b>	Per Annum	
				CAT A - Large Scale		300.00
				CAT B - Medium Scale		200.00
				CAT C - Small Scale		50.00
151			1422239	<b>Palm/Kernel Oil Extraction Companies</b>	Per Annum	
				CAT A - Small Scale		500.00
				CAT B - Individuals		150.00



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152			1422136	<b>Paper Product Companies</b>	Per Annum	
				CAT 'A'		500.00
				CAT 'B'		250.00
				CAT 'C'		200.00
154			1422241	<b>Pharmaceutical Companies</b>	Per Annum	
	A			<b>Pharmacies</b>		
				CAT A - Manufacture Waholesale		1,000.00
				CAT B - Wholesale		900.00
				CAT C - Wholesale & Retail		500.00
				CAT D - Retail		300.00
				CAT E - Compounding Pharmacy		200.00
				CAT F - Pharmaceutical Raw Material Suppliers		100.00
	B			<b>Over the Counter Medicine Sellers (OTCMs) (Licenced Chemical Shops)</b>		200.00
155			1422047	<b>Photographers / Video Operators</b>	Per Annum	
				CAT A - Photo/Video Company with Labs		250.00
				CAT B - Photo/Video Company without Labs		150.00
				CAT C - Photographic Laboratory		100.00
				CAT D - Photo Shops/Studio		70.00
				CAT E - Individual video and photography operators		50.00
156			1422243	<b>Plastic/ Bottle Dealers - Used</b>	Per Annum	
				CAT 'A'		800.00
				CAT 'B'		400.00
				CAT 'C'		110.00
158			1422243	<b>Plastic Product Sales (Including Water tanks)</b>	Per Annum	
				CAT A - Wholesale (Large)		200.00
				CAT B - Wholesale (Small)		100.00
				CAT C - Retail (Large)		80.00
				CAT D - Retail (Medium)		60.00
				CAT E - Retail (Small)		50.00
				CAT F - Polyethylene Sellers		40.00
159			1422246	<b>Poultry Farms</b>	Per Annum	
				CAT A - Above 2000 Birds		250.00

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				CAT B - Up to 2000 Birds		150.00
				CAT C - Up to 1000 Birds		100.00
				CAT D - Up to 500 Birds		70.00
160			1422137	Private Meat Van	Per Annum	50.00
161			1422138	Private Recreational Parks	Per Annum	
				CAT A - Large Scale		800.00
				CAT B - Medium Scale		600.00
				CAT C - Small Scale		300.00
162			1422028	Private Security	Per Annum	
				CAT 'A'		2,000.00
				CAT 'B'		1,500.00
				CAT 'C'		1,000.00
163			1422025	Professional Firms/Individuals	Per Annum	
	i.			(Architectural, Auditing, Accounting, Engineering, Legal Firms etc.)		
				CAT A - International		1,500.00
				CAT B - National		1,200.00
				CAT C - Regional		1,000.00
				CAT D - Local		600.00
				CAT E - Partnership		500.00
				CAT F - Solo		300.00
				CAT G - Others		200.00
	ii.			<b>Draughtsmanship Business</b>		
				CAT 'A'		200.00
				CAT 'B'		100.00
164			1422138	Publishing Houses	Per Annum	
				CAT A - Publishing Cum Wholesale		1,000.00
				CAT B - Publishing and Retail Outlets		500.00
				CAT C - Publishing Only (Medium)		250.00
				CAT D - Publishing Only (Small)		150.00
165			1422013	Quarry/Sand Operators	Per Annum	
				CAT A - Mechanised Quarry (Large)		1,500.00
				CAT B - Mechanised Quarry (Small)		1,000.00



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				CAT C - Sand Winning		300.00
				CAT D - Stone, Laterite & Gravels Contractors		300.00
				CAT E - Manual Stone Crackers/Labourers		40.00
166			1422248	<b>Real Estate Operators</b>	Per Annum	
	i.			<b>Agents</b>		
				CAT A - Large Scale		3,000.00
				CAT B - Medium Scale		2,000.00
				CAT C - Small Scale		1,500.00
	ii.			<b>Developers</b>		
				CAT A - Large Scale		1,000.00
				CAT B - Medium Scale		800.00
				CAT C - Small Scale		400.00
	iii.			<b>Property Managers</b>		
				CAT A - Large Scale (International)		900.00
				CAT B - Medium Scale (National)		800.00
				CAT C - Small Scale (Local)		200.00
167			1422249	<b>Recycling Plants/Companies</b>	Per Annum	
				CAT 'A'		2,500.00
				CAT 'B'		2,000.00
				CAT 'C'		1,500.00
				CAT 'D'		1,000.00
168			1422052	<b>Refrigerator/Air Condition Mechanics</b>	Per Annum	
				CAT 'A'		70.00
				CAT 'B'		50.00
169			1422250	<b>Rubber Stamp Makers</b>	Per Annum	50.00
170				<b>Rubber Cutting Machine Operators</b>	Per Annum	
				CAT 'A'		70.00
				CAT 'B'		30.00
171			1422251	<b>Safety Goods/Accessories</b>	Per Annum	
				<b>Protective Wears (e.g. PPEs)</b>		
				CAT A - Health & Workplace (Large)		820.00
				CAT B - Health & Workplace (Medium)		650.00

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				CAT C - Health Items only		350.00
				CAT D - Workplace Items only		250.00
				CAT E - Producers only		80.00
171			1422251	<b>Fire Extinguisher Dealers</b>		
				CAT 'A'		300.00
				CAT 'B'		150.00
172			1422169	<b>Sanitary Facilities - Private</b>	Per Annum	
	A.			<b>Bath House Operators</b>		
				CAT A - Above 12 Showers (including toilet facility)		150.00
				CAT B - 9 -12 showers (including toilet facility)		100.00
				CAT C - Up to 8 showers (including toilet facility)		80.00
				CAT D - 13 showers and above		80.00
				CAT E - 9-12 Showers		75.00
				CAT F - 8 Showers and below		50.00
	B.			<b>Toilet Operators (Private)</b>		
				CAT A - Above 24 Seater		150.00
				CAT B - Up to 24 Seater		120.00
				CAT C - 9-16 Seater		113.00
				CAT D - Up to 8 Seater		75.00
	C.			<b>Urinal Operators ( Private)</b>		
				CAT A - Large Scale		60.00
				CAT B - Medium Scale		50.00
				CAT C - Small Scale		30.00
173				<b>Satellite TV/Dish Installation Dealers</b>		
				CAT 'A'		800.00
				CAT 'B'		430.00
				CAT 'C'		115.00
174			1422141	<b>Scrap Metal Dealers</b>	Per Annum	
				CAT A - Large Scale (Export)		1,000.00
				CAT B - Medium Scale (Depot)		800.00
				CAT C - Small Scale (Collection Points)		200.00
				CAT D - Very Small Scale (Collection Points)		220.00



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				CAT E - Individual Collectors		80.00
175		1422015		<b>Service/Filling Stations</b>	Per Annum	
				CAT A - Multi Purpose - Large (eg. Fuel, Shopping Centre, Vulcanizing, Washing bay, etc.)		
				CAT B - Multi Purpose - Medium (eg. Fuel, Shopping Centre, Vulcanizing, Washing bay)		2,000.00
				CAT C - Fuel and Shopping Centres		1,800.00
				CAT D - Fuel, and Washing Bay		1,500.00
				CAT E - Fuel Only		1,000.00
				CAT F - Surface Tank Points		200.00
				CAT G - Sale of Lubricants		180.00
				CAT H - Kerosene		200.00
				CAT I - LPG Retail Points of CAT A		500.00
				CAT J - LPG Retail Points of CAT B		360.00
				CAT K - LPG Only (Large)		1,000.00
				CAT L - LPG Only (Small)		800.00
176		1422254		<b>Signage Makers</b>	Per Annum	
				CAT A - Digital		120.00
				CAT B - Non-digital		50.00
177		1422254		<b>Signage Writers</b>	Per Annum	
				CAT A - Electronic		300.00
				CAT B - Manual		150.00
178		1422256		<b>Software Development/ Software Support Companies</b>	Per Annum	
				CAT D - National Small		1,500.00
				CAT E - Individual Developers		750.00
179		1422260		<b>Straw Basket Weavers and Sales</b>	Per Annum	50.00
180				<b>Telecommunication Companies</b>	Per Annum	
	i.			<b>Internet (Data) Services Providers</b>		
				CAT 'A'		2,000.00
				CAT 'B'		1,500.00
				CAT 'C'		600.00
	ii.			<b>Phone and Internet Services Providers</b>		
				CAT B - Regional/Municipal/District Offices		3,750.00
				CAT C - Service Centres (Retail Shops)		2,500.00

## YILO KROBO MUNICIPAL ASSEMBLY

				CAT D - Outsourced Service Centres (Retail Shops)		2,120.00
				CAT E - Warehouses		1,000.00
181			1422261	<b>Terrazzo Making</b>	Per Annum	
				CAT A - Two machines and above		200.00
				CAT B - One Machine		100.00
182			1422283	<b>Tourism Licenced Facilities</b>	Per Annum	
	A.			<b>Accommodation Facilities</b>		
	i.			<b>Hotels/ Beach Resorts/ Motels/ Apartments</b>		
				CAT A - Five Star		5,000.00
				CAT B - Four Star		4,000.00
				CAT C - Three Star		2,500.00
				CAT D - Two Star		1,500.00
				CAT E - One Star		650.00
	ii.			<b>Guest Houses (4-9 Rooms)</b>		300.00
				<b>Budget Hotels</b>		200.00
	iv.			<b>Hostels (Private):</b>		
				CAT A - Above 50 Beds		1,000.00
				CAT B - 21-50 Beds		800.00
				CAT C - 11-20 Beds		
				CAT D - Up to 10 Beds		500.00
	B.			<b>Beach Recreational Facilities</b>		
				CAT 'A'		500.00
				CAT 'B'		200.00
	C.			<b>Body Building Gyms</b>		
				CAT A - Large Scale (Club Setting)		200.00
				CAT B - Medium Scale		200.00
				CAT C - Small Scale		100.00
	D.			<b>Food &amp; Beverage (Eating/Catering Houses)</b>		
	i.			<b>Formal Catering Services</b>		
				<b>Restaurants</b>		
				CAT A - Grade 1		1,000.00
				CAT B - Grade 2		800.00



# YILO KROBO MUNICIPAL ASSEMBLY

			CAT C - Grade 3		600.00
			<b>Fast Food</b>		
			CAT A - Grade 1		1,200.00
			CAT B - Grade 2		800.00
			CAT C - Grade 3		400.00
			<b>Salad Bars</b>		
			CAT A - Grade 1		200.00
			CAT B - Grade 2		150.00
			CAT C - Grade 3		80.00
	ii.		<b>Informal Catering Services</b>		
	-		<i>Traditional Catering Establishments (chop bars)</i>		
			CAT A - Grade 1		300.00
			CAT B - Grade 2		60.00
	-		<i>Drinking Bars</i>		
			CAT A - Grade 1		500.00
			CAT B - Grade 2		200.00
	-		<i>Snack Bars</i>		
			CAT A - Grade 1		300.00
			CAT B - Grade 2		100.00
	-		<i>Outdoor Catering Establishments</i>		
			CAT A - Grade 1		150.00
			CAT B - Grade 2		60.00
	-		<i>Local Fast Food Vendors</i>		
			CAT A - Grade 1		150.00
			CAT B - Grade 2		80.00
	E.		<b>Multi-Purpose Facilities</b>		
	i.		<b>Conference Centre</b>		
			CAT A - Grade 1		400.00
			CAT B - Grade 2		100.00
	ii.		<b>Event Centre</b>		
			CAT A - Grade 1		1,000.00
			CAT B - Grade 2		800.00

## YILO KROBO MUNICIPAL ASSEMBLY

			CAT C - Club Houses		500.00
			CAT D - Club Houses		300.00
	iii.		<b>Convention/Exhibition Centre</b>		
			CAT A - Grade 1		300.00
			CAT B - Grade 2		100.00
	F.		<b>Nightclubs and Theatres</b>		
	i.		<b>Nightclub</b>		
			CAT A - Grade 1		800.00
			CAT B - Grade 2		500.00
	ii.		<b>Pub</b>		
			CAT A - Grade 1		500.00
			CAT B - Grade 2		200.00
	iii.		<b>Movie House</b>		
			CAT A - Grade 1		800.00
			CAT B - Grade 2		500.00
	iv.		<b>Theatre</b>		
			CAT A - Grade 1		3,000.00
			CAT B - Grade 2		1,500.00
	v.		<b>Spa</b>		
			CAT A - Spa with more than 3 add-on services		1,000.00
			CAT B - Spa with 2 -3 add-on services		500.00
			CAT C - Spa Only		300.00
	H.		<b>Travel Trade Enterprises</b>		
	i.		<b>Travel and Tour Operators</b>		
			CAT A - With I.A.T.A. Licence		300.00
			CAT B - Without I.A.T.A. Licence		300.00
			CAT C - Tour Operators		200.00
	ii.		<b>Car Hiring/Rental Services</b>		
			CAT A - Large Scale		500.00
			CAT B - Medium Scale		400.00
			CAT C - Small Scale		250.00
183		1422129	<b>Transport Companies</b>	Per Annum	



## YILO KROBO MUNICIPAL ASSEMBLY

	i.	1422129	<b>Road Operators</b>		
			CAT A - With own Terminal		500.00
			CAT B - Operating from Publicly Owned Terminal		250.00
	ii.	1422129	<b>Rail Operators</b>		300.00
		1422129	<b>Bullion Service Companies</b>		500.00
184		1422130	<b>Transport Unions (Lorry park Operations)</b>	Per Annum	
			CAT 'A'		1,200.00
			CAT 'B'		800.00
			CAT 'C'		500.00
185		1422132	<b>Treatment/Storage Plants</b>	Per Annum	
	i.		<b>Gas Storage Plants</b>		52,500.00
	ii.		<b>Waste Treatment Plants</b>		
			CAT A - Sewage		795.00
			CAT B - E-waste		795.00
			CAT C - Others		300.00
187		1422052	<b>TV &amp; Radio Repairers</b>	Per Annum	60.00
188			<b>Upholstery Dealers</b>		
			CAT A - Production & Sales		400.00
			CAT B - Sales		250.00
			CAT C - Production		150.00
189		1422042	<b>Used Clothing Sales ('Second Hand')</b>	Per Annum	
			CAT A - Importers/Wholesalers		1,200.00
			CAT B - Distributors		800.00
			CAT C - Retailers (Shops)		300.00
			CAT D - Retailers (Containers/Kiosks/Table tops)		200.00
			CAT E - Retailers (Table tops)		100.00
190		1422265	<b>Utility Vendors</b>	Per Annum	
			CAT 'A'		300.00
			CAT 'B'		250.00
			CAT 'C'		100.00
191		1422266	<b>Vehicle Examination &amp; Licencing Centres - Private</b>	Per Annum	
			CAT 'A'		2,500.00

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			CAT 'B'		1,500.00
192		1423866	<b>Transport Operating Permit</b>	Per Annum	
			Taxi/Ride share Licence		25.00
			Trotro/Bus Licence		30.00
			Heavy Duty Licence		60.00
			Multi-Purpose Licence		80.00
			Car Rental Licence		25.00
			Wheel Cart Licence		2.00
			Tractor Licence		30.00
			Truck Vehicle Licence		50.00
			Tanker Vehicle Licence		50.00
			Earth/ Excavating / Levelling Machinery Licence		70.00
193		1422267	<b>Veterinary Clinic/Hospital</b>	Per Annum	
			CAT A - Vet, Lab and Shop		500.00
			CAT B - Vet and Shop		300.00
			CAT C - Vet Only		200.00
			CAT D - Shop Only		200.00
194		1422268	<b>Warehouse (Private)</b>	Per Annum	
	i.		<b>Customs Bonded Warehouse/Container Depot</b>		
			CAT 'A'		5,000.00
			CAT 'B'		4,000.00
			CAT 'C'		2,500.00
			CAT 'D'		2,000.00
	ii.		<b>Un-bonded Warehouse</b>		
			CAT A - 100m x 70m		5,000.00
			CAT B - 80m x 50m		2,500.00
			CAT C - 60m x 30m		1,000.00
			CAT D - Others		250.00
195		1422288	<b>Waste Management Companies</b>	Per Annum	
	i.		<b>Dislodging Companies</b>		
			CAT 'A'		400.00
			CAT 'B'		200.00



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	ii.			<b>Mine Waste Companies</b>		
				CAT 'A'		1,500.00
				CAT 'B'		1,000.00
	iii.			<b>Refuse Collection Companies</b>		
				CAT 'A'		350.00
				CAT 'B'		250.00
	iv.			<b>Refuse Dump Container Depot Managers</b>		
				CAT 'A'		350.00
				CAT 'B'		200.00
				CAT 'C'		150.00
196	A		1422139	<b>Wood Fuel</b>	Per Annum	
				CAT A - Charcoal Producers		120.00
				CAT B - Firewood Sellers (Large)		120.00
				CAT C - Firewood Sellers (Medium)		50.00
				CAT D - Firewood Sellers (Small)		30.00
				CAT E - Charcoal Sellers		30.00
	B			<b>Wood Works Related Businesses</b>	Per Annum	
				<b>Bamboo Dealers</b>		
				CAT 'A'		150.00
				CAT 'B'		80.00
	C		1422179	<b>Carpentry Workshops</b>		
				CAT A - Furniture Large Scale		130.00
				CAT B - Furniture Medium Scale		90.00
				CAT C - Furniture (plus upholstery - Medium )		90.00
				CAT D - Furniture (plus upholstery - Small)		120.00
				CAT E - Minor Works		60.00
	D		1422191	<b>Casket &amp; Coffin Dealers</b>		
				CAT A - Importers		1,000.00
				CAT B - Industrial (Manufacture & Sale)		120.00
				CAT C - Manual (Manufacture & Sale)		65.00
				CAT D - Sales Outlets		60.00
				CAT E - Manufacturers Only		50.00

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				CAT D - Small scale (Showroom only)		40.00
	<b>E</b>		<b>1422019</b>	<b>Lumber Business (Including Saw Mill)</b>		
				CAT 'A'		2,000.00
				CAT 'B'		1,200.00
				CAT 'C'		700.00
	<b>F</b>		<b>1422021</b>	<b>Plywood Manufacturers</b>		1,000.00
	<b>G</b>		<b>1422245</b>	<b>Plywood Sellers</b>		
				CAT 'A'		300.00
				CAT 'B'		200.00
				CAT 'C'		100.00
				CAT 'D'		70.00
	<b>H</b>		<b>1422019</b>	<b>Timber Products Retail Outlets</b>		
				CAT A - Large scale		400.00
				CAT B - Medium scale		300.00
				CAT C - Small scale		200.00



## YILO KROBO MUNICIPAL ASSEMBLY

	i.		Certified True Copy	Per Request	
	ii.		Certificate of Habitation(COH)		
	iii.		Demolition Permit	Per metre square	500.00
	iv.		<b>Permit For Construction:</b>		
	v.		<b>Road Crossing (Cutting) Permit</b>	Per Metre	
	-		Asphalt Roads		12.00
	-		Paved/Surfaced Dressed Road		8.00
	-		Along Road		2.00
	vi.		<b>Thrust Boring</b>	Per Metre	
			Asphalt Pavement/Surface Dressed Road		45.00
	vii.		<b>Permit For Construction of Tanks</b>		
	-		Tank Farm	Per meter cube	700.00
	-		Additional Tanks (Filling Stations and Others)	Per Tank	800.00
	-		Fuel Pumps	Per Pump	1,000.00
	H.	1412033	<b>CONSTRUCTION COST FOR BUILDING PERMITS</b>	0.63% of construction cost	
			<b>Building Permit Charges [0.63%] of estimated cost of building</b>		
	i.		<b>Residential Buildings</b>		
			1st Class		1,200.00
			2nd Class		1,000.00
			3rd Class		850.00
	ii.		<b>Commercial Buildings</b>		
			1st Class		1,900.00
			2nd Class		1,400.00
			3rd Class		1,000.00
4		1412034	<b>APPROVAL FEES FOR LAND APPLICATION</b>		
	A.		<b>SUB-DIVISIONS</b>		
	i.		<b>Residential</b>		
	-		<b>1st Class</b>		
			0.16 acre		2,000.00
			0.17 - 0.32acre		2,500.00
			0.33 - 1 acre		3,000.00
			Above 1 acre	Per Acre	7,000.00

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	-		<b>2nd Class</b>		
			0.16 acre		1,000.00
			0.17 - 0.32acre		1,500.00
			0.33 - 1 acre		2,000.00
			Above 1 acre	Per Acre	4,000.00
	-		<b>3rd Class</b>		
			0.16 acre		600.00
			0.17 - 0.32acre		1,000.00
			0.33 - 1 acre		1,500.00
			Above 1 acre	Per Acre	2,500.00
	ii.		<b>Commercial</b>		
			0.16 acre		5,000.00
			0.17 acre - 0.32 acre		5,500.00
			0.33 - 1 acre		7,000.00
			Above 1 acre	Per Acre	10,000.00
	iii.		<b>Industrial</b>		
	iv.		<b>Civic and Cultural</b>		
			0.32 acre		3,000.00
			0.32 - 1 acre		3,500.00
			Above 1 acre	Per Acre	8,000.00
	v.		<b>Education</b>		
			0.32 acre		800.00
			0.32 - 1 acre		1,200.00
			Above 1 acre	Per Acre	4,200.00
5		1412035	<b>CHANGE OF USE</b>		
	i.		<b>Residential to commercial</b>		
	-		<b>1st Class</b>		
			Up to 0.32 acre		6,000.00
			0.33 - 1 acre		7,000.00
			Above 1 acre	Per Acre	8,000.00
	-		<b>2nd Class</b>		
			Up to 0.32 acre		4,000.00



# YILO KROBO MUNICIPAL ASSEMBLY

		0.33 - 1 acre		5,000.00
		Above 1 acre	Per Acre	6,000.00
	-	<b>3rd Class</b>		
		Up to 0.32 acre		1,000.00
		0.33 - 1 acre		2,000.00
		Above 1 acre	Per Acre	3,000.00
	ii.	<b>Residential to Educational</b>		
	-	<b>1st Class</b>		
		Up to 0.32 acre		3,000.00
		0.33 - 1 acre		3,500.00
		Above 1 acre	Per Acre	4,000.00
	-	<b>2nd Class</b>		
		Up to 0.32 acre		800.00
		0.33 - 1 acre		1,000.00
		Above 1 acre	Per Acre	1,200.00
	-	<b>3rd Class</b>		
		Up to 0.32 acre		600.00
		0.33 - 1 acre		750.00
		Above 1 acre	Per Acre	800.00
		Above 1 acre	Per Acre	
	iii	<b>Residential to Civic and Cultural</b>		
	-	<b>1st Class</b>		
		Up to 0.32 acres		6,000.00
		0.33 - 1 acre		8,000.00
		Above 1 acre	Per Acre	15,000.00
	-	<b>2nd Class</b>		
		Up to 0.32 acre		3,500.00
		0.33 - 1 acre		5,000.00
		Above 1 acre	Per Acre	7,000.00
	-	<b>3rd Class</b>		
		Up to 0.32 acre		2,500.00
		0.33 - 1 acre		3,000.00

## YILO KROBO MUNICIPAL ASSEMBLY

		Above 1 acre	Per Acre	4,800.00
iv		<b>Industrial to Civic and Cultural</b>		
-		<b>Heavy Duty</b>		
		Up to 1 acre		14,000.00
		Above 1 acre	Per Acre	18,000.00
-		<b>Light Duty</b>		
		Up to 1 acre		8,000.00
		Above 1 acre	Per Acre	12,000.00
v		<b>Educational to Mixed Use</b>		
		Up to 0.32 acre		11,000.00
		0.33 - 1 acre		12,000.00
		Above 1 acre	Per Acre	14,000.00
vi		<b>Educational to residential</b>		
		Up to 0.16 acre		1,200.00
		0.17 - 0.32 acre		1,400.00
		0.33 acre and above		2,100.00
vii		<b>Open space to residential</b>		
		0.32 - 1 acre		3,000.00
		Above 1 acre	Per Acre	5,000.00
viii		<b>Open space to educational</b>		
		Up to 0.32 acre		6,000.00
		0.33 - 1 acre		8,000.00
		Above 1 acre	Per Acre	10,000.00
ix		<b>Open space to mixed use</b>		
		Up to 0.32 acre		8,000.00
		0.33 - 1 acre		8,500.00
		Above 1 acre	Per Acre	10,000.00
B.		<b>Publication of Approved Rezoning Request</b>		2,000.00
C.		<b>APPROVAL OF LOCAL PLAN</b>		
		1 to 500 Acres		5,000.00
		501 to 1000 Acres		8,000.00
		Above 1000 Acres		12,000.00



# YILO KROBO MUNICIPAL ASSEMBLY

## 8.0 SCHEDULE II: REVENUE UPPER LIMITS

### 8.3 FEES

Main Item	Sub item	CoA Code	Description of Item	Frequency/ Measure	
1		1423006	<b>Burial (Cemetery) Fees</b>		<b>2023</b>
	i.		<b>General</b>	Per Burial	
			CAT A - 1 - 5 years		20.00
			CAT B - 6 -17 years		50.00
			CAT C - Adults (18 years & above)		100.00
			CAT D - Tombstone e.g. marble, terrazzo, vault		4,500.00
			CAT E - Concrete Vault with building		6,000.00
			CAT H - Concrete Vault with tombstone		4,500.00
			CAT G - Concrete Vault with iron bars/chain fencing		3,000.00
			CAT E - Concrete Vault		3,000.00
	ii.		<b>Grave space reservation - Public Cemetery</b>		
			CAT A - Allocation	Onetime Payment	4,000.00
			CAT B - Renewal/ Maintenance	Per Annum	1,000.00
	iii.		<b>Cremation</b>	Per Burial	
			CAT A - Foreigners		1,000.00
			CAT B - Non Association Members, Ghanaians		550.00
			CAT C - Association Members, Ghanaians		500.00
	iv.		<b>Exportation of corpse (Outside Country)</b>	Onetime Payment	2,000.00
	v.		<b>Mausoleum</b>	Per burial	100.00
	vi.		<b>Burials at Home</b> (Applicable only to Areas with designated burial sites)	Per burial	10,000.00
	vii.		<b>Exhumation of Corpse</b>	Per Court Order	700.00
2		1423839	<b>Business/Product Promotion</b>	One Week	400.00
3		1423860	<b>Crusade Outreach /Concert Programmes</b>	Per Day	30.00
4		1423012	<b>Conservancy (Sanitary Services)</b>		
	i.		<b>Franchised</b>		
			Public Toilet Operators	Per Month	
			WC & Other Technologies	Per Visit	2.00
			KVIP	Per Visit	1.00
			Public Bath house Operators	Per Month	
			Public Urinal Operators	Per Month	



# YILO KROBO MUNICIPAL ASSEMBLY

	ii.		<b>Assembly Operated</b>		
			Public Toilet	Per Visit	1.00
			Public Bathhouse		
			- No shower	Per Visit	1.00
			- With shower	Per Visit	1.50
			Public Urinals	Per Visit	0.50
5		1423861	<b>Environmental Health Inspection and Certification fee</b>	Per Visit	
	i.		<b>Application Forms</b>		6.00
	ii.		<b>Suitability (Health) Certification</b>		
			CAT A - Water Producers/Food Processing Vendors		250.00
	-		Large Scale		150.00
	-		Medium Scale		80.00
	-		Small Scale		5.00
			CAT B - Hotels/Guest Houses/ Restaurants/Hostels/Private Schools		250.00
			CAT C - Chop and Drinking Bars		60.00
6		1423862	<b>Export/Conveyance</b>		
	i.		<b>Animals</b>		
			Cow (Foreign Heardsmen)	Per animal	5.00
			Cow (Local Heardsmen)	Per animal	3.00
			Sheep, Goats, Pigs, Donkey, Dog etc.	Per animal	1.50
			Birds	Per bird	1.00
			Fish	Per basket	0.50
			Bush Meat	Per animal	0.50
	iii.		<b>Bamboo</b>	Per 100 Culms	0.50
	iv.		<b>Cane/Rattan</b>		
			CAT A	Per Bundle	8.00
			CAT B	Per Maxi bag	5.00
			CAT C	Per Mini bag	3.00
	v.		<b>Charcoal</b>	Per bag	1.00
	vi.		<b>Cola Nut</b>		
			CAT A	Per Maxi bag	2.00
			CAT B	Per Mini bag	1.00
	viii.		<b>Firewood</b>		
			- Articulated Truck	Per load	50.00



# YILO KROBO MUNICIPAL ASSEMBLY

		- Mummy Truck	Per load	30.00
		- Kia Truck	Per load	15.00
		- Abossey Okai macho motor king/ Donkey Cart	Per load	5.00
ix.		<b>Fruits</b> (Banana, Mango, Pawpaw, Pineapple, Pear, Oranges etc.)	Per crate/bag/ basket	1.00
		<b>Cereals</b> (millet, sorghum, maize, beans, guinea corn etc.)		
		Maxi bag		5.00
		Mini bag		2.00
x.		<b>Limestone</b>		
		- Above 7 Tonnes	Per load	100.00
		- 6 to 7 Tonnes	Per load	80.00
		- Up to 5 Tonnes	Per load	55.00
xii.		<b>Timed Foods</b> (Corn dough, Cassava dough, Groundnut paste, Gari etc.)	Per bag/ Per container	7.00
xiii.		<b>Palm Fruit</b>	Per Load	
		- Articulated Truck	Per load	45.00
		- Mummy Truck	Per load	35.00
		- Kia Truck	Per load	25.00
		- Abossey Okai Macho'	Per load	15.00
		- Motor king'	Per load	5.00
xiv.		<b>Stones/Quarry/Gravel Products</b>		
		- Above 7 Tonnes	Per load	15.00
		- 6 to 7 Tonnes	Per load	5.00
		- Up to 5 Tonnes	Per load	6.00
xv.		<b>Sand</b>		
		- Above 7 Tonnes	Per load	5.00
		- 6 to 7 Tonnes	Per load	7.00
		- Up to 5 Tonnes	Per load	9.00
		<b>Smoked Meat/Fish</b>	Per Bag	50.00
			Small Bag	30.00
xvi.		<b>Roots and Tubers</b>		
		<i>Yam</i>		10.00
		- Count	100 pieces	
		- Articulator Truck	Per load	45.00
		- Mummy Truck	Per load	30.00
		- Kia Truck	Per load	15.00



# YILO KROBO MUNICIPAL ASSEMBLY

			- 'Abossey Okai macho'	Per load	5.00
			- 'Motor king'	Per load	5.00
			<i>Cocoyam, Cassava, Potato, etc.</i>		
			CAT A	Per Maxi bag	3.00
			CAT B	Per Mini bag	3.00
xvii.			<b>Vegetable dealers</b>	Per bag/crate/ basket	3.00
xviii.			<b>Palm Oil, Coconut Oil, Groundnut Oil</b>	Per gallon (4.5 Litres)	5.00
xix.			<b>Shea Nuts</b>	Per bag	2.00
xx.			<b>Shea Butter</b>	Per tonne	20.00
xxi.			<b>Sawn Wood Export</b>		
			- KIA Truck	Per Load	60.00
			- Tipper Truck	Per Load	140.00
			- Cargo Truck	Per Load	145.00
			- Articulator Truck	Per Load	245.00
xxi.			<b>Off-Loading/Landing Fee</b>		
			CAT A - Articulator Truck		245.00
			CAT B - Cargo trucks & Buses		145.00
7	1423243		<b>Hawkers' Fee</b>	Per Day	
			CAT A - Barbers		2.00
			CAT B - Used Shoe Sellers		2.00
			CAT C - Used Clothe Sellers		2.00
			CAT D - Herbal Medicine Sellers		3.00
			CAT E - Watch/Necklace Sellers		2.00
			CAT F - Confectionary Sellers		2.00
			CAT G - Cloth and Material Sellers		2.00
			CAT H - Leather Product Sellers		2.00
			CAT I - Foodstuff Sellers		2.00
			CAT J - Others		2.00
8	1423246		<b>Information Van Hiring (Assembly's)</b>	Per Use	
			CAT A - Public Use		200.00
			CAT B - Private Use		500.00
9			<b>ICT Centre Operations (Assembly's)</b>		
10	1423863		<b>Lorry Park Fee</b>		2.00
	i.		<b>Commercial Vehicles</b>	Per day	



## YILO KROBO MUNICIPAL ASSEMBLY

			Taxi		0.50
			Mini Bus Up to 12-23 seater		1.50
			Bus/Kia Up to 24-33 seater		5.00
			Bus/Kia (33 seater +)		7.00
			Articulated truck		15.00
			Tipper truck		10.00
			Rig Saw (Yellow Tricycle)		1.00
			Non-Lorry Park Mobile Vehicles (e.g. Taxi)		1.00
			Wheel Cart /Trolley		0.50
	ii.		<b>Private Vehicles</b>	Per Hour	
			Saloon Cars		5.00
			Long parking full day		5.00
			Mini Cargo Bus		9.00
			Medium Trucks		9.00
			Big Cargo Trucks		10.00
			Articulated Trucks		15.00
			Monthly Parking (for all vehicles)		80.00
11			<del>Urban Passenger Transport Fee (e.g. BRT/Ayalolo Buses)</del>		
			Type A Permit Fee		140.00
			Route Registration Fee		80.00
			Route Extension		60.00
12		1423001	<b>Market</b>	Per day/night	
			Market Tolls (Daily/ Night Tolls)		1.00
13		1423011	<b>Marriage Fees</b>		
			Ordinance (Cap 127)	Per Registration	80.00
			Customary Marriage (Resident)	Per Registration	50.00
			Customary Marriage (Foreign)	Per Registration	
			Divorce Certificate (Customary)	Per Document	150.00
			Certificate of Marriage	Per Document	45.00
			Certified True Copy	Per document	135.00
			Filing of Notice/Caveat	Per Case	45.00
			Marriage ceremony (Week-end)	Per Case	45.00
			Search Fee (for marriage registration)	Per Case	30.00
			Search Fee (Marriage Certificate)	Per document	



# YILO KROBO MUNICIPAL ASSEMBLY

			Registration of Churches for Marriage	Per Church	150.00
			Spinster/ Bachelor Certificate	Per Document	150.00
14	1422029		<b>Mobile Sales Vans (Per Vehicle)</b>	Per Day	2.00
15	1423015		<b>On-Street Parking</b>		
			All Vehicle Types	Up to First 3 hours	2.00
			All Vehicle Types	Additional time (per hour)	3.00
			Company parking	Per Day	8.00
			Shop Owners Parking	Per week	14.00
16			<b>Other Fees</b>		
			Declaration of Household		150.00
17	1423201		<b>Sale of Contract Documents (All categories) –</b>	One Time Payment	
			CAT A - Above 500,000 (Approved by Regional Tender Review Committee)		500.00
			CAT B - Above 75,000 - 500,000 (Approved by Entity Tender Committee)		300.00
			CAT C - Up to 75,000 (Approved by Entity Head)		100.00
18	1423737		<b>Search Fee (General Information)</b>		100.00
19			<b>Slaughter</b>		
			CAT A - Slaughter of Cow/Donkey		10.00
			CAT B - Slaughter of Sheep/Goat/ Pig		6.00
20			<b>Meat Van (Assembly - Door to Door Delivery)</b>		
			CAT A - Cow		30.00
			CAT B - Small Animals		15.00
21	1423866		<b>Special Registration Fee</b>		
	A	1423866	<b>Mining Companies' Registration</b>	Onetime Payment	
			CAT A - Large Scale		8,000.00
			CAT B - Medium Scale		5,000.00
			CAT C - Small Scale		3,000.00
			CAT D - Prospecting		2,500.00
			CAT E - Publication		1,500.00
			CAT F - Publication (Quarry)	Per publication/ location	35.00
	B	1423866	<b>Non-Governmental Institutions' Registration</b>	Onetime Payment	
			CAT A - International NGOs/CSOs		200.00
			CAT B - Local NGOs/CSOs		150.00
			CAT C - Community CSOs/CSOs		80.00
22	1423841		<b>Warehouse Charges (In The Market)</b>		



## YILO KROBO MUNICIPAL ASSEMBLY

	i.		Daily /Overnight Charges (Per head load)		1.00
	ii.		Monthly Charges		
			General Charges (Per square meters)		20.00
			Handling charges(Per tonne)		10.00
			Storage (Per tonne)		5.00
			Administrative charges (Per tonne)		5.00
	iii.		Liquid oil (Drums - Per head load)		
			One (1) drum		5.00
			One (1) Jerri can		3.00
			Others (negotiable)		
23		1423841	Warehouse Charges (Outside Market)	Per Month	
			CAT A - Above 20 Sq. metres		1,800.00
			CAT B - 16 to 20 Sq. metres		1,400.00
			CAT C - 11 to 15 Sq. metres		900.00
			CAT D - 6 to 10 Sq. metres		500.00
			CAT E - Up to 5 Sq. metres		250.00
24		1423865	Waste Management	Per Trip	
	A	1423865	Dislodgement of Liquid Waste		
			Dislodging		200.00
			Tipping Fee (Liquid Waste)		200.00
	B	1423865	Solid Waste Collection		
	i.		Industrial/Commercial		
			120 to 240 Litre (Special Containers)	Per Month	90.00
			1100 litres	Per Month	250.00
			3200 litres	Per Month	500.00
			7000 litres	Per Month	750.00
			12000 litres	Per Month	800.00
			23000 litres	Per Month	2,000.00
			23m <sup>3</sup>	Per Trip	150.00
			15m <sup>3</sup>	Per Trip	140.00
			12m <sup>3</sup>	Per Trip	100.00
			10m <sup>3</sup>	Per Trip	80.00
			Special Container (7m <sup>3</sup> )	Per Trip	70.00
			Construction Waste	Per Trip	300.00



## YILO KROBO MUNICIPAL ASSEMBLY

		Educational Institutions	Per month	100.00
		Factory Service - On Call	Per Trip	500.00
		Factory Service - Regular Service	Per month	300.00
		Industrial Waste	Per Trip	500.00
		Hospitals/Clinics	Per month	250.00
		Skip Loader Service	Per Trip	750.00
ii.		<b>Hiring of refuse Containers Commercial Rate (Hotels, Restaurants, etc.)</b>	Per Trip	
		CAT A - 23m <sup>3</sup> Container		300.00
		CAT B - 12m <sup>3</sup> to 15m <sup>3</sup> Container		150.00
		CAT C - 120 litre to 240 litre Bin		8.00
iii.		<b>Solid Waste Dumping</b>		
		CAT A - Domestic waste		40.00
		Skip Truck / roll-on Truck	Per Trip	
		Kia Truck	Per Trip	
		Motor king	Per Trip	
		CAT B - Commercial waste	Per Tonne	50.00
		CAT C - Industrial waste	Per Tonne	60.00
		CAT D - Port waste	Per Tonne	50.00
		CAT E - Construction Waste	Per Tonne	450.00
		CAT F - Destruction of goods	Per Tonne	1,500.00
C	1423865	<b>Solid Waste Collection Services (Domestic)</b>	<b>(Per month)</b>	
i.		<b>Communal Collection Service</b>		
		CAT A - Pay-as-you-dump		2.00
ii.		<b>Door to Door Collection Service</b>		
		CAT A - 1st Class Residential Area		50.00
		CAT B - 2nd Class Residential Area		10.00
		CAT C - 3rd Class Residential Area		2.00
iii.		<b>Sewage Maintenance Fees</b>		
		CAT A - Public Toilets		10.00
		CAT B - Domestic Toilets		35.00
		CAT C - Institutional Toilets		100.00
25	1423867	<b>Road Block</b>	Per day	
		CAT A - Collector Access		1,000.00
		CAT B - Local Access		800.00



## YILO KROBO MUNICIPAL ASSEMBLY

26		1430022	<b>Towing Charges</b>	Per case	
			Private Vehicles (e.g. Saloon/4x4/SUVs)		360.00
			Light Heavy Vehicles (Kia Trucks and Buses)		545.00
			Dump Trucks (Tipper Trucks)		600.00
			Heavy Duty (e.g. Articulated Trucks)		900.00
			Tricycle motors		60.00
27		1423086	<b>Vehicle Stickers for Embossment</b>	Per Annum	
	i.		<b>General</b>		
			Taxi		35.00
			Heavy Duty		80.00
			Light Duty		60.00
			Multi-Purpose		25.00
			4 - Wheel Cart (Truck)		2.00
			1 & 2- Wheel Cart		1.00
			Tricycles/ Motorcycles (Per Unit)		30.00
			Bicycle Per Unit)		20.00
	ii.		<b>Buses/Trotro</b>		
			46 Passengers and above		35.00
			34 - 45 Passengers		30.00
			24 - 33 Passengers		25.00
			8 - 23 Passengers		20.00
	iii.		<b>Trucks</b>		
			Articulator / Timber Trucks		150.00
			Cargo Trucks (Above 10 Tonnes)		80.00
			Cargo Trucks/Kia (Below 10 Tonnes)		45.00
			Tipper Trucks:		
			Up to 9.5 Cubic metres		100.00
			10 - 14 Cubic metres		70.00
			15 - 25 Cubic metres		50.00
	iv.		<b>Tankers</b>		
			1,100 - 1,500 Gallon Capacity		200.00
			2,000 - 2,500 Gallon Capacity		300.00
			3,000 - 7,000 Gallon Capacity		320.00
	v.		<b>Earth/ Excavating / Levelling Machinery</b>		

## YILO KROBO MUNICIPAL ASSEMBLY

		Bitumen Distributor	700.00
		Bitumen Tanker	450.00
		Other Heavy Duty Equipment	200.00
<b>vi.</b>		<b>Bulldozers</b>	
		- D. 6	150.00
		- D. 7	200.00
		- D 8	300.00
		Dumper	150.00
		Excavator	200.00
		Flat Truck	300.00
<b>vii.</b>		<b>Crane Mounted</b>	
		60 - 100 tonnes	80.00
		101 - 150 tonnes	100.00
		151 - 250 tonnes & Above	120.00
		Prime Mover	500.00
		Motor Grader (125 HPL)	350.00
		Pavement Compactor	180.00
		Pavement Roller	180.00
		Low Loader	180.00
		Road Roller	180.00
		Tipping Trailer & Tractor	220.00
		Pay Loaders	180.00
		Small Track-excavators	220.00
		Large Track-excavators	350.00
		Vibrator Roller	180.00
		Wheel Loader	180.00
		Excavator Loader	180.00
		Wheel Tractor	180.00
		Air Compressor	180.00
		Static Roller (10-12)	180.00
		Plate Compactor	180.00
<b>ix.</b>		<b>Other Vehicles</b>	
		Cesspit Emptier	200.00
		Hearse	120.00



## YILO KROBO MUNICIPAL ASSEMBLY

			Towing Truck		80.00
			Tractors		120.00
			Roll-on Roll-off		40.00

# YILO KROBO MUNICIPAL ASSEMBLY

## 8.0 SCHEDULE II: REVENUE UPPER LIMITS

### 8.4 FINES

Main Item	Sub Item	Item Description	Frequency/ Measure	2023
		<b>Formula</b>		
<b>1</b>		<b>Building Offences</b>	Per Case	
	i.	Penalty for development without permit		100%
	ii.	Occupying Newly Completed Developments without Occupancy Certificate - Certificate of Habitation (CoH)		45%
	iii.	Penalty For Unauthorised Placements (Temporary Structures)		150%
	iv.	Penalty for Refurbishment/ Renovation without permit		50%
	v.	Development in unauthorised places (unbuildable places)		
	vi.	Penalty for Violating 'Stop-Work' Order		80%
	vii.	Installation of Radio/TV/Internet/Communication Mast & Others without permit		80%
<b>2</b>		<b>Billboard/Signage Offences</b>	Per Case	
		CAT A - Wrongful siting		100%
		CAT B - Placement without permit		100%
<b>3</b>		<b>Environmental Health/Safety/ Sanitation Offences</b>	Per Case	
	i.	<b>Defecating at unauthorized places</b>		50.00
	ii.	<b>Urinating at unauthorized places</b>		10.00
	iii.	<b>Selling at unauthorized places</b>		50.00
	iv.	<b>Indiscriminate disposal/burning of refuse</b>		
		Industrial Area		1,800.00
		Commercial Area		700.00
		Residential Area		600.00
		Office Area		4,560.00
	v.	<b>Weedy grounds</b>		
		Business/Commercial premises		1,500.00
		Residential premises		500.00
	vi.	<b>Refusal to Re-plant Tree (after property development)</b>		
		Industrial/Commercial		180.00



# YILO KROBO MUNICIPAL ASSEMBLY

		Residential		
	vii.	Refusal to comply with Environmental Health Screening		100.00
	viii.	Excessive Noise Making		
	ix.	Cutting of trees without permit		500.00
	x.	Littering/Unauthorised Dumping of refuse	Per Tree	25.00
		CAT A - Refuse Carriers	Per Case	
		CAT B - Individual		200.00
4		Impounded Offences		30.00
	A	Stray Animals	Per animal/ day	
		Collection - Sheep/ Goat/ Pigs/Dogs		40.00
		Collection - Donkey/ Horse/ Cow		23.00
		Feeding - Sheep/ Goats		7.00
		Feeding - Pigs		15.00
		Feeding - Dogs		25.00
		Feeding - Donkey/ Horse/Cow		40.00
	B	Vehicles	Overnight	40.00
5		Other Offences	Per Case	
	i.	Removal/Missing Property number plate		50.00
	ii.	Removal/Destruction/Defacing of Street Name Signage		50.00
	iii.	Destruction of Street Light Poles/Other road furniture		40.00
	iv.	Posting of bills at unauthorized places		800.00
	v.	Failure to pay BOP/Rent etc.(by August).		200.00
	vi.	Refusal to pay basic rate		300.00
	vii.	Inciting a person not to pay rates		150.00
	viii.	False statement as regards the liability of a person to pay rates		500.00
	ix.	Refusal or failure for a person to supply information and willfully obstruct any authorized person in the performance of functions		800.00
	x.	Penalty for refusal of an employer to pay general or special rate deducted from an employee remuneration		2,000.00
	xi.	Penalty for unauthorized collection of rate		800.00
	xii.	Refusal by a person appointed by the rating authority as agent for the collection to render accounts within a stipulated time.		800.00
	xiii.	Penalty in respect of offences by rate collectors		1,000.00

## YILO KROBO MUNICIPAL ASSEMBLY

		CAT A - Articulated/ Tipper Trucks		80.00
		CAT B - Commercial Vehicles		40.00
	vii.	<b>Refusal to emboss sticker</b>	Per case	100.00
	viii.	<b>Refusal to acquire Taxi Driver Licence</b>	Per case	30.00
8		<b>Unauthorised Diversion</b>	Per case	
		Diversion of river/stream course		500.00
		Diversion of drains		750.00
		Channelling of sewage waste into drains		2,000.00
9		<b>Illegal/Un-licenced Activities</b>	Per Case	
		Quarry Operations		5,000.00
		Sand Weaning		5,000.00



## YILO KROBO MUNICIPAL ASSEMBLY

	xiv.	Penalty for bounced cheques		50.00
	xv.	Transfer of stalls/stores without Assembly approval		300.00
	xvi.	Failure to vaccinate dogs	Per Dog	
	xvii.	Operating without certified licence (e.g. Electricians)		
	xviii.	Failure to obtain permit for burial		
	xix.	Road block without Permit		
6		<b>Retrieval Of Seized Tools/Machinery (For Various Offences)</b>	Per Case	
		1st Time		110.00
		2nd Time		240.00
		3rd Time		380.00
7		<b>Traffic Offences</b>		
	i.	<b>Parking/Stopping/Waiting/Loading/Off - loading/Moving/Turning at unauthorized Places</b>	Per case	
		Earth Moving Equipment	Per case	378.00
		Articulator Truck	Per hour/ Case	263.00
		Tipper/Cargo Truck/Tractor	Per hour/ Case	225.00
		Pick-Up/ Cross-Country/SUVs Vehicle	Per case	100.00
		Saloon Car/Taxi	Per case	75.00
		Buses (large)	Per case	195.00
		Trotro/Buses (small)	Per case	112.50
		Motor bikes/Tricycles	Per case	37.50
		Push truck	Per case	37.50
	ii.	<b>Riding bicycle and motorbike in the market</b>	Per case	7.50
	iii.	<b>Riding bicycle and motorbike on pedestrian walkways</b>	Per case	7.50
	iv.	<b>Clamping Charges (Obstruction /No Parking)</b>	Per case	
		Heavy Duty (e.g. Articulated Trucks)		150.00
		Dump Trucks (Tipper Trucks)		100.00
		Medium Heavy Duty Vehicles (Kia Trucks and Buses)		112.50
		Private/Light Vehicle (e.g. Saloon/4x4/ Pick-up)		120.00
		Tricycles		20.00
	vi.	<b>Refusal to obtain vehicle sticker</b>	Per Case	

# YILO KROBO MUNICIPAL ASSEMBLY

## 8.0 SCHEDULE II: REVENUE UPPER LIMITS

### 8.6 RENT

Main Item	Sub Item	CoA Code	Item Description	Frequency/ Measure	
1		1415036	Bill boards		<b>2023</b>
			CAT 'A'		3,000.00
			CAT 'B' (Memorial Adverts)		600.00
			CAT 'C' (Small of CAT 'B')		300.00
2		1415036	Hiring of Assembly Facilities	Per day	
	i.		Assembly Hall		
			CAT A		500.00
	ii.		Assembly conference room		200.00
	iii.		Community centres		100.00
	iv.		Sub-district/Metro Halls		40.00
	vii.		Assembly Forecourt		150.00
	x.		Others		100.00
3		1415052	Market Facilities	Per Month	
	i.		Stores		
			CAT A - In CBD (Central Business District)		30.00
			CAT B - Satellite Markets		20.00
			CAT C - Outside CBD		90.00
			CAT D - Sub District Store		12.00
	ii.		Stalls		
			CAT A - In CBD		5.00
			CAT B - Satellite Market		5.00
			CAT C - Outside CBD		3.60
			CAT D - Sub District Store		2.00
	iii.		Sheds		
			CAT A - In CBD		3.60
			CAT B - Satellite Markets		4.80
			CAT C - Outside CBD		2.40



## YILO KROBO MUNICIPAL ASSEMBLY

			CAT D - Sub District Store		1.00
	iv.		<b>Rent of Undeveloped Lands</b>	4x4 ft	20.00
4		1415017	<b>Hiring of Parks</b>		
	i.		CAT A - Government Recreational Park	Per event	300.00
	ii.		CAT B - Lorry Park (space rental)	Per month	500.00
	iii.		CAT C - Parade Grounds (Jubilee Parks)	Per day	200.00
			CAT D - School Compound (Social functions)	Per day	100.00
5		1415064	<b>Rent on Leased Buildings</b>		
6		1415002	<b>Rent for Vendor Stands</b>	Per Month	50.00