



# YILO KROBO MUNICIPAL ASSEMBLY

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Date: 26<sup>TH</sup> October, 2023

## SUBMISSION OF 2024 APPROVED ANNUAL RATE AND FEE-FIXING FOR NO OBJECTION COMMENTS

I submit herewith, two sets of copies of the 2024 Approved Annual Rate and Fee-Fixing Resolution for your perusal and necessary action.

ERIC HINI

MUNICIPAL COORDINATING DIRECTOR  
FOR: HON. MUNICIPAL CHIEF EXECUTIVE

### DISTRIBUTION:

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# YILO KROBO MUNICIPAL ASSEMBLY



REPUBLIC OF GHANA

## APPROVED 2024 ANNUAL RATES AND FEE-FIXING RESOLUTION

IMPOSITION OF RATES AND FEE-FIXING RESOLUTION, 2024

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 over heads-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, 2024".

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

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## 8.1 LICENCES/PERMITS

### 8.1.1 BUSINESS LICENCES

Main Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	2024
1		1422111	<b>Abattoir (Private)</b>	Per Annum	
			CAT D - Slaughter House (Large)		360.00
			CAT E - Slaughter House (Medium)		240.00
			CAT F - Slaughter House (Small)		120.00
2		1422011	<b>Weavers &amp; Sellers</b>	Per Annum	-
			CAT C - Sellers Only (Large)		240.00
			CAT D - Weavers & Sellers (Medium)		144.00
			CAT E - Weavers Only (Medium)		120.00
			CAT F - Sellers Only (Medium)		168.00
			CAT G - Weavers & Sellers (Small)		60.00
			CAT H - Weavers Only (Small)		72.00
			CAT I - Sellers Only (Small)		142.80
3		1422046	<b>Advertising Companies</b>	Per Annum	-
			CAT A - Platinum (minimum of 10 staff)		840.00
			CAT B - Gold (minimum of 5 staff)		660.00
			CAT C - Silver (minimum of 3 staff)		477.60
			CAT D - Bronze (Below 3 staff)		276.00
4		1422170	<b>Agro-Chemical and inputs Dealers</b>	Per Annum	-
			CAT A - Manufacturers/ Importers/ Distributors/Retailers		600.00
			CAT B - Importers/ Distributors/Retailers		360.00
			CAT C - Manufacturers & Importers		312.00
			CAT D - Manufacturers & Distributors		264.00
			CAT E - Distributors & Retailers		240.00
			CAT F - Manufacturers		180.00
			CAT G - Importers		120.00
			CAT H - Distributors		96.00
			CAT I - Retailers		72.00

## YILO KROBO MUNICIPAL ASSEMBLY

5		1422170	Agro Machine Dealers	Per Annum	-
			CAT A - Distributors & Retailers		540.00
			CAT B - Manufacturers		300.00
			CAT C - Importers		240.00
			CAT D - Distributors		180.00
			CAT E - Retailers		120.00
7		1422032	Akpeteshie (liquor) Dealers	Per Annum	-
	i.		<i>Manufacturers (Distillers)</i>		-
			CAT A - Large Scale		270.00
			CAT B - Medium Scale		150.00
			CAT C - Small Scale		120.00
	ii.		<i>Distributors</i>		-
			CAT A - Large scale		156.00
			CAT B - Medium Scale		127.20
			CAT C - Small Scale		120.00
	iii.		<i>Home Based/Farm Site</i>		-
			CAT A - Pito (daily brewing)		30.00
			CAT B - Palm Wine Tappers		30.00
	iv.		<i>Akpeteshie Sellers Only</i>		-
8		1422277	Aluminium Fabricators (Doors/Windows)	Per Annum	-
			CAT A - Large Scale		600.00
			CAT B - Medium Scale		360.00
			CAT C - Small Scale		240.00
9		1422112	Aluminium Product Dealers (‘Dadesen’)	Per Annum	-
			CAT A - Manufacturers		120.00
			CAT B - Distributors		72.00
			CAT C - Retailers		48.00
11		1422112	Aluminium Product Distributors	Per Annum	-
			CAT A - Large Scale		384.00
			CAT B - Medium Scale		180.00
			CAT C - Small Scale		108.00
12		1422112	Aluminium Product Retailers	Per Annum	-



## YILO KROBO MUNICIPAL ASSEMBLY

			Category A - Store (Large)		72.00
			Category B - Container/Kiosk (Medium)		54.00
			Category C - Table Top (Small)		36.00
13		1422151	<b>Ambulance Service Providers</b>	Per Annum	-
			CAT A - Large Scale (Above 5 Vehicles)		120.00
			CAT B - Medium Scale (3-5 Vehicles)		96.00
			CAT C - Small Scale (1-2 Vehicles)		48.00
14		1422162	<b>Art Gallery</b>	Per Annum	-
			CAT A - Own Facility with full services		142.80
			CAT B - Own Facility with limited services		118.80
			CAT C - Own Facility only		94.80
			CAT D - Rented space		71.88
15		1422163	<b>Arts &amp; Handicraft Dealers</b>	Per Annum	-
			CAT E - Producers (Small)		120.00
			CAT F - Retailers Only		180.00
			CAT G - Container/Kiosk		180.00
			CAT H - Table Top		120.00
17		1422052	<b>Auto Mechanics/ Electricians/Sprayers Etc.</b>	Per Annum	-
	i.		<b>Air Condition Mechanics</b>		-
			CAT A - Formal Company		420.00
			CAT B - Informal Garage with Shop		180.00
			CAT C - Informal Garage without Shop		108.00
			CAT D - Others		48.00
	ii.		<b>Arc Welders</b>		-
			CAT A - Fuel and Water Tankers; Truck Builders		270.00
			CAT B - Light vehicle repairs, Container Shops and Iron Gates		84.00
	iii.		<b>Argon (Aluminium) Welders</b>		72.00
	iv.		<b>Auto Body Repairers</b>		-
			CAT A - Formal Company		1,200.00
			CAT B - Informal Garage with Shop		960.00
			CAT C - Informal Garage without Shop		600.00

# YILO KROBO MUNICIPAL ASSEMBLY

			CAT D - Others		240.00
			<b>Auto Electricians</b>		-
v.			CAT A - With Battery Charging		108.00
			CAT B - Without Battery Charging		76.32
					-
			<b>Auto Mechanics</b>		
vi.			CAT A - Heavy Duty Earthmoving Equipment		210.00
			CAT B - Heavy Duty Trucks		156.00
			CAT C - Light Duty Trucks (3 to 5 tonnes)		105.60
			CAT D - Light Duty Vehicles (Below 3 tonnes)		72.00
					-
vii.			<b>Auto Sprayers</b>		
			CAT A - Spraying with Oven		240.00
			CAT B - Spraying without Oven		72.00
					-
			<b>Auto Upholstery</b>		
viii.			CAT A - Moulding and Seat Cover Sewing		102.00
			CAT B - Seat Cover Sewing		72.00
					-
ix.			<b>Vulcanisers</b>		
			CAT A - Tyre Repairs, Wheel Balancing, Alignment and Washing Bay		72.00
			CAT B - Tyre Repairs, Wheel Balancing and Alignment		72.00
			CAT C - Wheel Balancing and Alignment		72.00
			CAT D - Tyre Repairs only		72.00
x.			<b>Brake Specialist</b>		72.00
xi.			<b>Carburettor Specialist</b>		72.00
xii.			<b>Plastic Welders and Fabricators</b>		72.00
xiii.			<b>Radiator Specialist</b>		72.00
xiv.			<b>Multiple Service Providers for Auto Works</b>		72.00
			CAT A - Large Scale		-
			CAT B - Medium Scale		132.00
			CAT C - Small Scale		96.00
xv.			<b>Windscreen Repairers</b>		60.00
			CAT 'A'		-
					114.00



## YILO KROBO MUNICIPAL ASSEMBLY

			CAT 'B'		78.00
			CAT 'C'		48.00
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		7,200.00
			CAT C - Light Duty Equipment/Vehicle Sales		4,800.00
	ii.		<b>Saloon and Sub Urban Vehicles (SUVs) Sales</b>		-
			CAT A - Large Scale (Branded Companies)		6,000.00
			CAT B - Medium Scale (Unbranded Companies)		4,800.00
			CAT C - Small Scale (Unbranded Companies)		3,000.00
			CAT D - Sales Outlets with showrooms		1,200.00
	iii.		<b>Used Vehicle Sales (Second-hand Car Dealers)</b>		-
			CAT A - Large Scale (Above 50 Vehicles)		1,800.00
			CAT B - Medium Scale (20-49 Vehicles)		1,200.00
			CAT C - Small Scale (Below 20 Vehicles)		720.00
	iv.		<b>Heavy Equipment Hiring Services</b>		-
			CAT A - Mining Equipment (Large)		6,000.00
			CAT B - Mining Equipment (Small)		2,400.00
			CAT C - Construction Equipment (Road & Building - Large)		4,800.00
			CAT D - Construction Equipment (Road & Building - Small)		1,200.00
			CAT E - Others		720.00
	B.	1422270	<b>Bolt and Nut Dealers</b>		-
			CAT A - Shop		72.00
			CAT B - Table Top		48.00
	D.	1422270	<b>Spare Parts Sales Outlets (New)</b>		-
			CAT A - Importers/Wholesalers Only		960.00
			CAT B - Retailers (Large)		180.00
			CAT C - Retailers (Medium)		96.00
			CAT D - Retailers (Small)		36.00

# YILO KROBO MUNICIPAL ASSEMBLY

	E.	1422270	<b>Spare Parts Sales Outlets(Second-hand)</b>		-
			CAT A - Second-hand Engine Shops		540.00
			CAT B - Retailers (Large)		264.00
			CAT C - Retailers (Medium)		168.00
			CAT D - Retailers (Small)		90.00
			CAT E - Kiosk/Table Top		60.00
	F.	1422270	<b>Tyre/Battery Dealers – New</b>		-
			CAT A - Wholesale		1,320.00
			CAT B - Retail (Large)		960.00
			CAT C - Retail (Medium)		300.00
			CAT D - Retail (Small)		180.00
	G.	1422270	<b>Tyre/Battery Dealers – Used</b>		-
			CAT A - Wholesale		960.00
			CAT B - Retail (Large)		720.00
			CAT C - Retail (Medium)		240.00
			CAT D - Retail (Small)		96.00
	H.	1422270	<b>Windscreen Dealers</b>		-
			CAT 'A' Large		240.00
			CAT 'B' Medium		216.00
			CAT 'C' Small		120.00
19		1422279	<b>Bags and Suitcases Dealers</b>	Per Annum	-
			CAT A - Large Scale		180.00
			CAT B - Medium Scale		144.00
			CAT C - Small Scale		86.40
20		1422168	<b>Barbering Shop (floor space and number of points)</b>	Per Annum	-
			CAT A - Barbering & Grooming Services		-
			CAT A - Large Shop (above 5 points)		240.00
			CAT B - Medium Shop (3-5 points)		96.00
			CAT C - Small Shop (1-2 points)		72.00
			CAT D - Mobile Operators		72.00
			CAT E - Barbering accessory shop		36.00
21		1422009	<b>Bakeries</b>	Per Annum	-



# YILO KROBO MUNICIPAL ASSEMBLY

			CAT A - Large Scale (Industrial operations)		480.00
			CAT B - Medium Scale		180.00
			CAT C - Small Scale		144.00
22			<b>Beads Dealers</b>		-
			CAT A - Retailers Only		48.00
			CAT B - Retailers (Table Top)		30.00
23		1422067	<b>Sales</b>	Per Annum	-
			CAT A - Depots		432.00
			CAT B - Wholesale & Retail		360.00
			CAT C - Wholesale		288.00
			CAT D - Retail (Large)		240.00
			CAT E - Retail (Medium)		240.00
			CAT F - Retail (Small)		216.00
24		1422133	<b>Bet &amp; Game Centres</b>	Per Annum	-
	A.		<b>Casino Operations</b>		4,950.00
	B.		<b>Sports Betting Operations</b>		-
			CAT A - Online Betting		3,780.00
			CAT B - Online + Brick & Mortar/Land Base		2,520.00
			CAT C - Brick and Mortar		2,160.00
	C.		<b>Route Operations (Console/consul Games)</b>		-
			CAT 'A'		3,000.00
			CAT 'B'		1,800.00
			CAT 'C'		600.00
			CAT D ( Per Machine)		360.00
25		1422010	<b>Bicycles/Tricycles/Motorcycles Dealers (Brand New)</b>	Per Annum	-
			CAT A - Importers/Wholesalers		960.00
			CAT B - Sales Outlets (Large)		480.00
			CAT C - Sales Outlets (Small-Medium)		240.00
			CAT D - Tricycles Only		120.00
			CAT E - Bicycles Only		120.00
26		1422010	<b>Bicycles/Tricycles/Motorcycle Dealers (Second-hand)</b>	Per Annum	-

# YILO KROBO MUNICIPAL ASSEMBLY

			CAT A - Large Scale		420.00
			CAT B - Medium Scale		240.00
			CAT C - Small Scale		180.00
27		1422010	<b>Bicycles/Tricycles/Motorcycles Parts Sales</b>	Per Annum	-
			CAT A - Multiple Products		240.00
			CAT B - Motorcycle/tricycle with Parts		180.00
			CAT C - Motorcycle/Tricycles		96.00
			CAT D - Bicycle with Parts		72.00
			CAT E - Bicycles		48.00
28		1422052	<b>Bicycle Tricycle/ Motorcycle Repairers</b>	Per Annum	-
			CAT A - Tricycle		18.00
			CAT B - Motorcycle		18.00
			CAT C - Bicycle		9.60
29		1422040	<b>Bill Boards/Outdoor Adverts</b>	on class of access	-
	i.		<b>Unipole spectacular, LEDs, Building wrap or Wall Drape</b>	Per m <sup>2</sup>	-
			CAT A - Class A1 (Along First Class Access)		36.00
			CAT B - Class A2 (Along Second Class Access)		36.00
			CAT C - Class A3 (Along Third Class Access)		36.00
			<b>Other Adverts</b>		-
	ii.		<b>Aerial Adverts - Planes, Balloons etc</b>	(Per Day Fee in All Zones)	60.00
	iii.		<b>Bus Stop Shelters</b>		-
			CAT A - Class A1		480.00
			CAT B - Class A2		240.00
			CAT C - Class A3		180.00
	iv.		<b>Flag Poles</b>	Per Annum	-
			CAT A - Class A1		360.00
			CAT B - Class A2		240.00
			CAT C - Class A3		240.00
	v.		<b>Group Directional Signs</b>	Per Annum	-
			CAT A - Class A1		4,800.00
			CAT B - Class A2		4,800.00



# YILO KROBO MUNICIPAL ASSEMBLY

			CAT C - Class A3		3,600.00
	vi.		Lamp post Adverts (Street Light Poles)	Per Annum	180.00
	vii.		Posters	Per Day	6.00
30		1422173	Blacksmith	Per Annum	72.00
31		1422053	Blocks & Concrete Producers	Per Annum	-
			CAT A - Large Scale (Concrete Mixtures and Wares)		1,200.00
			CAT B - Large Scale (Machine and manual for design blocks)		480.00
			CAT C - Medium Scale (Machine for blocks only)		432.00
			CAT D - Small Scale (Manual blocks only)		72.00
			CAT E - Small Scale (Manual design blocks/columns only)		72.00
			CAT F - Tiles/Pavement Blocks and Terrazzo Works (Chipping)		114.00
34		1422280	Equipment, Computer & Accessory, etc. Shops	Per Annum	-
			Office Equipment, Computer & Accessories		2,400.00
			CAT B - Computer, Accessories, Office Equipment, Stationery		1,200.00
			CAT C - Computer & Accessories, Office Equipment		960.00
			CAT D - Medium size of CAT C		600.00
			CAT E - Book Shops, Stationeries		600.00
			CAT F - Stationeries, Office Equipment		600.00
			CAT G - Medium size of CAT E		240.00
			CAT H - Office Equipment Only		480.00
			CAT I - Stationery Only		72.00
			CAT J - Books Only		72.00
			CAT K - Table Top/Truck Pusher		39.60
			CAT L - Mobile Vans		156.00
35		1422273	Boutiques (Including African Wear)	Per Annum	-
			CAT A - Large Scale		720.00
			CAT B - Medium Scale		480.00
			CAT C - Small Scale		150.00
			CAT D - Branches of CAT A & B		120.00
			CAT E - Branches of C		72.00

# YILO KROBO MUNICIPAL ASSEMBLY

					Per Annum	-
36			1422001	<b>Breweries</b>		
				CAT 'C'		3,600.00
				CAT 'D'		2,400.00
37			1422113	<b>Bridal Homes</b>	Per Annum	-
				CAT 'A'		600.00
				CAT 'B'		572.40
				CAT 'C'		288.00
38				<b>Butcher's Licence</b>	Per Annum /Per Butcher	-
				CAT A - Master Butcher		120.00
				CAT B - Butcher		72.00
39			1422176	<b>Building Material Dealers</b>	Per Annum	-
		A		<b>Hardware (Distributor/ Wholesaler)</b>		-
				CAT A - Distributor/wholesaler (Large)		1,200.00
				CAT B - Distributor/wholesaler (Medium)		960.00
				CAT C - Wholesaler (Medium)		720.00
				CAT D - Wholesaler (Small)		600.00
		B		<b>Finishing/Retail</b>		-
				CAT A - Large Scale		240.00
				CAT B - Medium Scale		240.00
				CAT C - Small Scale		144.00
				CAT D - Very Small Scale		96.00
		C.		<b>Roofing Material Dealers</b>		-
				CAT A - Manufacture/Sales		120.00
				CAT B - Sales & Installation		720.00
40			1422008	<b>Business Centres</b>	Per Annum	-
				Processing, Printing and Copying Services plus above 20 Work stations with Internet Service		3,000.00
				Printing and Copying Services plus above 20 Work stations		1,440.00
				Printing and Copying Services plus 11-20 Work stations		360.00
				Printing and Copying Services plus below 11 Work stations		72.00
				Processing, Printing and Copying Services)		57.60



# YILO KROBO MUNICIPAL ASSEMBLY

41			<b>Business Administrative Office</b>		-
			CAT A - Regional/Branch Office		360.00
			CAT B - Municipal District/Local Office		180.00
42		1422011	<b>Cane Product Weavers</b>	Per Annum	-
			CAT 'A'		144.00
			CAT 'B'		96.00
			CAT 'C'		60.00
43		1422178	<b>Car Washing Bay</b>	Per Annum	-
			CAT A - Jet Washing, Restaurant and Drinking Facility		420.00
			CAT B - Jet Washing and Drinking Facility		240.00
			CAT C - Jet Washing Only		180.00
			CAT D - Manual Washing (Medium)		144.00
			CAT E - Manual Washing (Small)		96.00
44			<b>Canopy Producers</b>		-
			CAT A - Parapam Fabric Sewing and metal Fabricators		180.00
			CAT B - Metal Fabricators		144.00
			CAT C - Fabric Sewing		36.00
45		1422181	<b>Contracted Caterers (e.g. School Feeding)</b>	Per Annum	-
			CAT A - Above 1,000 pupils		240.00
			CAT B - Above 500 to 1,000 pupils		180.00
			CAT C - Up to 500 pupils		144.00
46		1422287	<b>CD Sellers (Audio/Video)</b>	Per Annum	-
			CAT A - Shops		144.00
			CAT B - Table Tops		54.00
			CAT C - Mobile Vans		24.00
47		1422183	<b>Cement &amp; Limestone Factories</b>	Per Annum	-
			CAT 'A'		36,000.00
			CAT 'B'		30,000.00
			CAT 'C'		16,800.00
48		1422184	<b>Ceramics Pottery Producers/Sellers</b>	Per annum	-
			CAT 'A'		72.00
			CAT 'B'		48.00

# YILO KROBO MUNICIPAL ASSEMBLY

49		1422185	<b>Ceremonial Hiring Services</b>	Per Annum	-
			CAT A - Multi Services		3,000.00
			, cutlery, Glasses, Plates, Serving Trays		360.00
			CAT C - Canopies, Chairs, Tables		72.00
			CAT D - Single Item of above		60.00
			CAT E - Recreational/social facilities (Large)		1,350.00
			CAT F - Recreational/social facilities (Medium)		960.00
			CAT G - Recreational/social facilities (Small)		720.00
			CAT H - Spinners (Large)		432.00
			CAT I - Spinners (Small)		180.00
			CAT J - Live Band		190.80
			CAT K - Musical/Dance Groups		1,200.00
51		1422187	<b>Cigarette Dealers</b>	Per Annum	-
			CAT B - Distributors		715.20
			CAT C - Retailers		152.40
52		1422054	<b>Cleaning Companies</b>	Per Annum	-
			CAT A - Household/Office (Large)		1,200.00
			CAT B - Household/Office (Medium)		960.00
			CAT C - Household/Office (Small)		60.00
			CAT D - Household/Office (very Small)		28.80
54		1422188	<b>Cocoa/ Shea Nut/Cotton Buying Companies</b>	Per Annum	-
			CAT A - Large Scale (Mother Company)		2,981.52
			CAT B - Medium Scale (Mother Company)		2,146.56
			CAT C - Medium Scale (Agent)		1,200.00
			CAT D - Small Scale (Agent)		954.00
57		1422115	<b>Cold Storage Facilities</b>	Per Annum	-
	ii.		<b>Containerised Cold Storage Facilities (Local)</b>		-
			CAT A - 40 Footer Container		810.00
			CAT B - 20 Footer Container		280.80
			CAT C - Below 20 Footer Container		76.80
			Large)		72.00



## YILO KROBO MUNICIPAL ASSEMBLY

			CAT E - Fabricated facility (Retail Medium)		60.00
			Small)		60.00
58		1422045	<b>Commercial Houses/Departmental Stores</b>	Per Annum	-
			CAT D - Large Supermarkets		2,400.00
			CAT E - Medium Supermarkets		1,200.00
			CAT F - Small Supermarkets		864.00
			CAT G - Neighbourhood Shops		360.00
			CAT H - Containers/Small Shops		192.00
			CAT I - Medium of CAT H		96.00
			CAT J - Small of CAT H		72.00
59		1422193	<b>Commercialised State Companies/ Corporations</b>	Per Annum	-
			CAT A - Head Offices		38,400.00
			CAT B - Regional Offices		36,000.00
			CAT C - Branch Offices		23,400.00
			CAT D - District Offices		16,800.00
			CAT E - Local Offices		4,800.00
60			<b>Water Tanker Suppliers</b>	Per Annum	-
			CAT A - Water Tanker Suppliers (Large - above 10 Vehicles)		600.00
			CAT B - Water Tankers Suppliers (Medium - 5 to 10 Vehicles)		420.00
			CAT C - Water Tanker Suppliers (Small - below 5 vehicles)		180.00
			CAT D - Mobile Polyhtank Water Suppliers (Medium)		144.00
			CAT E - Mobile Polyhtank Water Suppliers (Small)		96.00
			CAT F - Others		48.00
61		1422066	<b>Commissioner of Oath/Letter Writers</b>	Per Annum	-
			CAT 'A'		48.00
			CAT 'B'		30.00
62		1422159	<b>Communication Mast Operating Licence</b>	Per Annum /per mast	-
			CAT A - 1-10 Masts		2,640.00
			CAT B - 11-20 Masts		2,160.00
			CAT C - 21-30 Masts		1,800.00
			CAT D - 31-40 Masts		1,200.00
			CAT E - Above 40 Masts		864.00

# YILO KROBO MUNICIPAL ASSEMBLY

63		1422052	Computer/Accessories/ Office Equipment Repairs	Per Annum	-
			CAT A - Large Scale		600.00
			CAT B - Medium Scale		360.00
			CAT C - Small Scale		180.00
64		1422194	Confections/Confectioneries (e.g. Biscuits, toffees and spices)	Per Annum	-
			CAT A - Wholesale		192.00
			CAT B - Retail		96.00
			CAT C - Table Top		48.00
65		1422281	Carpenters, Plumbers, Electricians, Painters, Steel	Per Annum	-
			CAT 'A'		72.00
			CAT 'B'		36.00
66		1422196	Cooking/Household Utensil Sales	Per Annum	-
			CAT 'A'		180.00
			CAT 'B'		120.00
			CAT 'C'		72.00
68		1422197	Cosmetic/Personal Care/Hair Product Sales	Per Annum	-
			CAT A - Wholesale and Retail		960.00
			CAT B - Wholesale Only		480.00
			CAT C - Retail		240.00
			CAT D - Table top		60.00
69		1422117	Courier Services	Per Annum	-
			CAT A - International Companies		2,289.60
			CAT B - National Companies		1,430.40
			CAT C - Small Companies		858.60
			CAT D - Others		285.60
70		1422198	Curtains/Carpets etc. Sales	Per Annum	-
			CAT 'A'		120.00
			CAT 'B'		60.00
			CAT 'C'		48.00
72		1422147	Digital Embroidery Companies	Per Annum	-
			CAT 'A'		954.00



## YILO KROBO MUNICIPAL ASSEMBLY

			CAT 'B'		381.60
			CAT 'C'		300.00
73		1422199	Dog Licence	Per Annum	24.00
74		1422199	Dog Breeding & Sales Licence	Per Annum	-
			CAT A - Registered Breeders - With Association		840.00
			CAT B- Registered Breeders - Non-Association Members		600.00
			CAT C - Exotic & Local		120.00
			CAT D - Exotic Only		180.00
			CAT E - Local Only		72.00
75		1422038	Dressmakers/Tailors (Industrial)	Per Annum	-
			CAT A - Fashion Designers (Large)		840.00
			CAT B - Fashion Designers (Small)		480.00
			CAT C - Large Scale (Above 20 workers)		240.00
			CAT D - Medium Scale (10-25 workers)		96.00
			workers)		72.00
76		1422038	Dressmakers/Tailors (Non-Industrial)	Per Annum	-
			CAT A - Large Scale		96.00
			CAT B - Medium Scale		72.00
			CAT C - Small scale		72.00
77		1422038	Dressmakers/Tailors Services	Per Annum	-
			CAT A - Knitting, Haberdashery and Embroidery		72.00
			CAT B - Knitting and Embroidery		72.00
			CAT C - Embroidery only		72.00
			CAT D - Knitting only		72.00
			CAT E - Haberdashery Only (sewing items - large)		240.00
			CAT F - Haberdashery Only (Small)		72.00
78		1422119	Drilling Companies	Per Annum	-
	i.		<b>Mining</b>		-
			CAT A - Exploration & Prospecting - (Large)		18,000.00
			CAT B - Exploration & Prospecting - (Small)		14,400.00

# YILO KROBO MUNICIPAL ASSEMBLY

				CAT C - Ancillary Services		9,600.00
	ii.			<b>Water (Borehole)</b>		-
				CAT A - Large Scale		2,400.00
				CAT B - Medium Scale		1,200.00
				CAT C - Small Scale		960.00
				CAT D - Wells		216.00
79			1422202	<b>Driving Schools</b>	Per Annum	-
				CAT A - Above 6 Vehicles		720.00
				CAT B - 4 - 6 Vehicles		480.00
				CAT C - 1 - 3 Vehicles		240.00
80			1422024	<b>Educational Institutions – Private</b>	Per Annum	-
	A.			<b>Day Care Centres (Early Childhood Development Centres)</b>		-
				CAT A - Grade A		720.00
				CAT B - Grade B		120.00
				CAT C - Grade C		108.00
	B.			<b>Pre-Tertiary Schools</b>		-
	i.			<b>(KG/Primary/Junior High Schools)</b>		-
				<b>National Curriculum Operators</b>		-
				CAT A - KG/Primary/Junior High Schools(Large)		1,320.00
				CAT B - KG/Primary/Junior High Schools (Medium)		1,080.00
				CAT C - KG/Primary/Junior High Schools (Small)		840.00
				CAT D - KG/Primary (Large)		360.00
				CAT E - KG/Primary (Medium)		120.00
				CAT F - KG/Primary (Small)		108.00
	ii.			<b>Secondary Level (Senior High/Technical/ Vocational Schools)</b>		-
				CAT A - Large		480.00
				CAT B - Medium		240.00
				CAT C - Small		180.00
	iii.			<b>Basic to Secondary School</b>		-
				CAT A - Large		480.00



# YILO KROBO MUNICIPAL ASSEMBLY

83		1422206	Electrical Security Fencing Companies	Per Annum	-
			CAT A - Large Scale		300.00
			CAT B - Medium Scale		240.00
			CAT C - Small Scale		180.00
84		1422207	Appliances/Shops (New & Second Hand)	Per Annum	-
			CAT A - Importers/Wholesalers (Large)		1,800.00
			CAT B - Importers/Wholesalers (Small)		1,200.00
			CAT C - Wholesalers cum Retailers (Large)		1,200.00
			CAT D - Wholesalers cum Retailers (Small)		1,080.00
			CAT E - Retailers (Shops and Containers - Large)		1,200.00
			CAT F - Retailers (Shops and Containers - Medium)		600.00
			CAT G - Retailers (Shops and Containers - Small)		480.00
			CAT H - Retailers (Table Top - Medium)		240.00
			CAT I - Retailers (Table Top - Small)		96.00
85		1422207	Electromechanical Appliance Parts Dealers	Per Annum	-
			CAT 'A'		180.00
			CAT 'B'		120.00
			CAT 'C'		96.00
86		1422147	Embossment Centres	Per Annum	-
			CAT A - Vehicle Embossment Company		480.00
			CAT B - Stickers for vehicles and temporary structures - Medium		48.00
			CAT C - Stickers for vehicles and temporary structures - Small		36.00
87		1422247	Energy Suppliers/Dealers	Per Annum	-
	A.		Power & Energy Dealers		-
			Retailers (ECG, NEDCO)		3,600.00
88		1422021	Fabric Dealers - Manufacturing	Per Annum	-
			CAT A - Large Scale		600.00
			CAT B - Medium Scale		480.00
			CAT C - Small Scale		120.00
89		1422213	Fabric Dealers - Sales	Per Annum	-
			CAT A - Imports/Wholesale		720.00
			CAT B - Wholesale and Retail		480.00

## YILO KROBO MUNICIPAL ASSEMBLY

			CAT C - Wholesale		240.00
			CAT D - Retail		144.00
			CAT E - Table Top		60.00
91		1422282	Feed Sellers/Production (Poultry, Pets, Fish etc.)	Per Annum	-
			CAT A - Wholesalers		360.00
			CAT B - Distributors		180.00
			CAT C - Retailers		108.00
92		1422146	Film Production/Distribution	Per Annum	-
			CAT A - Film Production and Distribution		960.00
			CAT B - Film Production		780.00
			CAT C - Film Distribution		360.00
			CAT D - Small Scale of CAT B or C		240.00
93		1422044	Financial Institutions (Banking)	Per Annum	-
	A.		Universal Banks		-
			CAT A - Head Office		12,000.00
			CAT B - Branch Office		90,000.00
			CAT C - Agency		60,000.00
	B.		Special Deposit Taking Institutions (SDIs)		-
	i.		Savings and Loans Companies & Finance Houses		-
			CAT A - Head Office		2,400.00
			CAT B - Branch		1,800.00
			CAT C - Agency		960.00
			CAT D - Mobilisation Centre		480.00
			CAT E - Loan/Business Centre		240.00
	ii.		Leasing & Mortgage Finance Companies		-
			CAT A - Head Office		1,440.00
			CAT B - Branch		1,020.00
	D.		Other Financial Institutions		-
	i.		Microfinance Companies (Deposit Taking)		-
			CAT A - Head Office		1,200.00
			CAT B - Branch		600.00



# YILO KROBO MUNICIPAL ASSEMBLY

		ii.	<b>Microcredit/Money Lenders</b>		-
			CAT A - Head Office		1,200.00
			CAT B - Branch		600.00
		iii.	<b>Rural &amp; Community Banks</b>		-
			CAT A - Head Office		900.00
			CAT B - Branch		420.00
			CAT C - Agency		180.00
			CAT D - Mobilisation Ccentre		60.00
		iv.	<b>Financial NGOs</b>		-
			CAT A - Head Office		540.00
			CAT B - Branch		240.00
		E.	<b>Forex Bureaus</b>		-
			CAT A - Head Office		240.00
			CAT B - Branch		240.00
			<b>Stand Alone ATMs</b>		360.00
94		1422044	<b>Insurance Companies</b>	Per Annum	-
			<b>Non-Life Insurance</b>		-
			CAT A - Head Office		4,200.00
			CAT B - Branch Office		3,900.00
			CAT C - Agency Office		1,320.00
			<b>Life Insurance</b>		-
			CAT A - Head Office		-
			CAT B - Branch Office		2,400.00
			CAT C - Agency Office		960.00
			<b>Brokers</b>		-
			CAT A - Main Office		1,800.00
			CAT B - Branch Office		1,440.00
95			<b>Debt Servicing Companies, Security Discount Houses, Pension Trusts, Investment Houses etc.</b>	Per Annum	-
			CAT A - Head Office		2,400.00
			CAT B - Branch Office		1,800.00
			CAT C - Agency Office		960.00

## YILO KROBO MUNICIPAL ASSEMBLY

96		1422120	<b>Fish Farming Companies</b>	Per Annum	-
			CAT A - Local Large Scale		120.00
			CAT B - Local Medium Scale		96.00
			CAT C - Local/Small Scale		60.00
98		1422063	<b>Floral and Allied Products</b>	Per Annum	-
			CAT A - Natural (Large Scale)		360.00
			CAT B - Natural (Medium Scale)		300.00
			CAT C - Natural (Small Scale)		180.00
			CAT D - Artificial (Large Scale)		144.00
			CAT E - Artificial (Small Scale)		120.00
99			<b>Footwear Dealers</b>		-
	i.		<b>Footwear Producers</b>		-
			CAT A - Large (Industrial/Handmade)		240.00
			CAT B - Medium (Industrial/Handmade)		180.00
			CAT C - Small (Handmade)		48.00
	ii.		<b>Footwear Sales - New</b>		-
			CAT 'A'		96.00
			CAT 'B'		72.00
			CAT 'C'		48.00
	iii.		<b>Footwear Sales - Used</b>		-
			CAT 'A'		84.00
			CAT 'B'		60.00
			CAT 'C'		36.00
	iv.		<b>Footwear Accessory Sales</b>		-
			CAT 'A'		96.00
			CAT 'B'		72.00
	v.		CAT 'C'		48.00
			<b>Footwear Repairers (Cobblers)</b>		-
			CAT 'A'		96.00
			CAT 'B'		36.00
100		1422091	<b>Foreign Trade Goods Dealers)</b>	Per Annum	-



## YILO KROBO MUNICIPAL ASSEMBLY

			CAT A - African Clothing/Ornaments		3,600.00
			CAT B - Cosmetic Products		1,800.00
			CAT C - Footwear		1,920.00
			CAT D - Others		840.00
			CAT E - Combination of C, D, E & F		1,800.00
102			<b>Funeral Related Business</b>	Per Annum	-
	A.	1422123	<b>Burial Grounds/Funeral Homes/Mortuaries - Private</b>		-
			CAT A - Cold Storage for Remains (Morgue)		3,840.00
			CAT B - Burial Grounds Only		2,400.00
	B.	1422123	<b>Funeral – Undertaker's Licence</b>		360.00
	C.	1422151	<b>Hearse Service Providers</b>		-
			CAT A - Large Scale (Above 5 Vehicles)		720.00
			CAT B - Medium Scale (3-5 Vehicles)		240.00
			CAT C - Small Scale (1-2 Vehicles)		144.00
103		1422160	<b>Game Viewing/Commercial TV Viewing Centres</b>	Per Annum	-
			CAT A - Large Scale		600.00
			CAT B - Medium Scale		360.00
			CAT C - Small Scale		240.00
104			<b>Gas Cylinder/ Stoves &amp; Accessory Dealers</b>		-
			CAT A - Large Scale		180.00
			CAT B - Medium Scale		60.00
			CAT C - Small Scale		42.00
105		1422218	<b>Generator, Water pump, Chain saw, etc.)</b>	Per Annum	-
			CAT A - Large Scale		2,160.00
			CAT B - Medium Scale		1,320.00
			CAT C - Small Scale		960.00
			CAT D - Individuals		420.00
106		1422219	<b>Gift Shops</b>	Per Annum	-
			CAT A - Large Scale		240.00
			CAT B - Medium Scale		168.00
			CAT C - Small Scale		72.00

# YILO KROBO MUNICIPAL ASSEMBLY

107		1422220	<b>Glass Sellers (Tinted /Plain)</b>	Per Annum	-
			CAT A - Large Scale		720.00
			CAT B - Medium Scale		480.00
			CAT C - Small Scale		420.00
109		1422221	<b>Graphic Design Companies</b>	Per Annum	-
			CAT A - Large Scale		1,800.00
			CAT B - Medium Scale		1,200.00
			CAT C - Small Scale		960.00
			CAT D - Individuals		360.00
110			<b>Grain Distributors</b>	Per Annum	-
			CAT A - Wholesale		600.00
			CAT B - Retail		480.00
			CAT C - Others		240.00
111		1422222	<b>Hair &amp; Beauty Service Providers</b>	Per Annum	-
			CAT A - Beauty Parlour and School		720.00
			CAT B - Beauty Parlour		480.00
			CAT C - Salon with pedicure, manicure, braiding/weaving		240.00
			CAT D - Big Salon		180.00
			CAT E - Small Salon		96.00
			CAT F - Braiding and Weaving Only		240.00
			CAT G - Braiding Only		120.00
			CAT H - Pedicure & Manicure Only		96.00
112		1422145	<b>Haulage Companies</b>	Per Annum	-
			CAT 'A'		2,646.60
			CAT 'B'		1,587.60
			CAT 'C'		-
113		1422026	<b>Health Facilities – Private</b>	Per Annum	-
	i.		<b>Dental Clinics</b>		-
			CAT A - Tertiary Facilities (3 & above Dentists)		-
			CAT B - Secondary Facilities (2 Dentists)		132.36
			CAT C - Primary Facilities (1 Dentist)		396.96
	ii.		<b>Eye Clinics</b>		120.00
					-



# YILO KROBO MUNICIPAL ASSEMBLY

			CAT A - Tertiary Facilities (3 or above Doctors)	360.00
			CAT B - Secondary Facilities (2 Doctors)	240.00
			CAT C - Primary Facilities (1 Doctor)	240.00
	iii.		<b>General Hospitals/Clinics</b>	-
			CAT A - Tertiary (11 & Above Doctors)	960.00
			CAT B - Secondary (4 to 10 Doctors)	360.00
			CAT C - Primary (Up to 3 Doctors)	720.00
			CAT D - Occupational Therapy Clinics	240.00
	iv.		<b>(Chiropractic/ Homeopathic/ Prosthetics/ Osteopathic/</b>	-
			CAT A - Large Scale	2,160.00
			CAT B - Medium Scale	1,440.00
			CAT C - Small Scale	600.00
	v.		<b>Maternity Homes</b>	-
			CAT A - Expanded Services	300.00
			CAT B - General Services	192.00
	vi.		<b>Medical Diagnostic Services</b>	-
			CAT A - Tertiary (International Services)	480.00
			CAT B - Secondary (CT/MRI Scan/Other laboratorial services)	360.00
			Sound/Reagent(RDT) Only/E-ray/ Blood Drawing Services)	360.00
	viii.		<b>Licensed Herbal Medicine Units</b>	-
			CAT A - Foreign Clinics and Shops	1,800.00
			CAT B - Foreign Clinics or Shops	1,200.00
			CAT C - Clinic and Medicine Producers (Local)	480.00
			CAT D - Clinic Only (Local)	420.00
			CAT E - Medicine Producers Only (Local)	300.00
			CAT F - Herbal Shops (Local)	168.00
			CAT G - Shop on wheel (Mobile)	180.00
114			<b>Hire Purchase Trading Enterprises</b>	-
			CAT A - Large Scale	480.00
			CAT B - Medium Scale	240.00

# YILO KROBO MUNICIPAL ASSEMBLY

			CAT C - Small Scale		120.00
115		1422223	Ice Cream/Yoghurt Dealers	Per Annum	-
			CAT D - Manufacturers (Small Scale -Local Producers )		1,200.00
			CAT E - Wholesale/Depot		600.00
			CAT F - Retail		144.00
116		1422224	Interior/Event Decorators	Per Annum	-
			CAT A - Companies (Large)		240.00
			CAT B - Companies (Medium)		180.00
			CAT C - Individuals		144.00
117		1422225	Jewellery Shops	Per Annum	-
			CAT.A - Retail (Large)		960.00
			CAT B - Retail (Medium)		240.00
			CAT C - Retail (Small)		120.00
			CAT D - Table Top		60.00
118		1422226	Jewellery Repairers (watches/bracelets, etc.)	Per Annum	-
			CAT 'A'		120.00
			CAT 'B'		60.00
119		1422124	Job Placement Agencies	Per Annum	-
			CAT 'A'		960.00
			CAT 'B'		600.00
			CAT 'C'		240.00
120		1422227	Key Technicians/Cutters	Per Annum	-
			CAT 'A'		108.00
			CAT 'B'		54.00
121		1422125	Landscapers/Horticulturalists	Per Annum	-
			CAT A - Large Scale		60.00
			CAT B - Medium Scale		48.00
			CAT C - Small Scale		36.00
122		1422054	Laundry Services	Per Annum	-
			CAT A - Large Scale		600.00
			CAT B - Medium Scale		360.00
			CAT C - Small Scale		72.00



# YILO KROBO MUNICIPAL ASSEMBLY

123		1422286	<b>Leather Works Dealers (Other Non-footwear products)</b>	Per Annum	-
			CAT A - Producers (Donkey Skin)		600.00
			CAT B - Producers (Industrial)		300.00
			CAT C - Producers (Handmade Medium)		240.00
			CAT D - Sales/Others		180.00
125		1422228	<b>Livestock Farms</b>	Per Annum	-
			CAT A - Very large-sized		600.00
			CAT B - Large-sized		720.00
			CAT C - Medium-sized		480.00
			CAT D - Small-sized		360.00
			CAT E - Very Small-sized		120.00
126		1422016	<b>Lottery Business Operators</b>	Per Annum	-
			CAT A - National Lotto Authority		6,000.00
			CAT B - National Marketing Companies/Agents		1,800.00
			CAT C - Private Operators		600.00
			CAT D - Lotto Receiver		240.00
127			<b>Machine Shops (Workshop for making or repairing machines)</b>		-
			CAT A - Large Scale		360.00
			CAT B - Medium Scale		180.00
			CAT C - Small Scale		120.00
128			<b>Machine Sharpening Operators</b>		-
			CAT A - Stationed with shops		72.00
			CAT B - Mobile		36.00
130		1422126	<b>Markets &amp; Other Facilities' Management Companies</b>	Per Annum	-
			CAT A - Large Scale		9,600.00
			CAT B - Medium Scale		6,000.00
			CAT C - Small Scale		2,400.00
131		1422050	<b>Mattress/Foam Products Dealers</b>	Per Annum	-
			CAT A - Manufacturers		840.00
			CAT B - Wholesalers		600.00

# YILO KROBO MUNICIPAL ASSEMBLY

			CAT C - Retailers (Medium Scale)		360.00
			CAT D - Retailers (Small Scale)		120.00
132			<b>Matress Makers/Repalrers</b>		36.00
133		1422229	<b>Media Houses</b>	Per Annum	-
	A	1422229	<b>Electronic Media (Radio) Operators</b>		-
			CAT A - National & Inter-Regional		3,840.00
			CAT B - Regional		1,440.00
			CAT C - District		960.00
			CAT D - Community		540.00
			CAT E - Recording Studios (Large)		540.00
			CAT F - Recording Studios (Medium)		300.00
			CAT G - Recording Studios (Small)		72.00
			CAT H - Information Centres (Urban)		120.00
			CAT I - Information Centres (Rural)		96.00
			CAT J - Stand Alone Radio/TV Satellite		1,440.00
	B.	1422229	<b>Electronic Media (Television) Operators</b>		-
			CAT A - Very Large Scale		4,800.00
			CAT B - Large Scale		4,200.00
			CAT C - Medium Scale		3,360.00
			CAT D - Small Scale		1,800.00
	C.	1422229	<b>Printing Houses</b>		-
			CAT A - Large Scale		2,400.00
			CAT B - Medium Scale		1,800.00
			CAT C - Small Scale		960.00
			CAT D - Binders		720.00
			CAT E - Others		252.00
			CAT F - Newspaper and Advertis Vendors		96.00
134		1422230	<b>Medical Supply Companies</b>	Per Annum	-
			CAT 'A'		7,200.00
			CAT 'B'		4,800.00
			CAT 'C'		240.00
135		1422285	<b>Metal Fabricators</b>	Per Annum	-



# YILO KROBO MUNICIPAL ASSEMBLY

			CAT A - Milling Station/SHEELD/		6,000.00
			CAT B - Agro Processing machines		600.00
			Surface Tanks		360.00
			CAT C - Domestic Milling Machines		180.00
			CAT D - Canopies and Scaffolding		120.00
			CAT E - Pot, Coar pots and Sheet moulders		96.00
			CAT F - Chairs and beds, etc.		-
136		1422285	<b>Fabrication Materials Dealers</b>		1,200.00
			CAT A - Large Scale		900.00
			CAT B - Medium Scale		600.00
			CAT C - Small Scale		-
137		1422051	<b>Milling Businesses (For Food)</b>	Per Annum	-
			CAT A - Above 3 Machines		90.00
			CAT B - 2-3 Machines		72.00
			CAT C - 1 Machine Only		60.00
138		1422231	<b>Mineral Water Producers</b>	Per Annum	-
			CAT A - Bottled, Sachet & Filtered Water		420.00
			CAT B - Bottled & Sachet Water		360.00
			CAT C - Sachet Water		180.00
139		1422232	<b>Mineral Water Distribution/Sales</b>	Per Annum	-
			CAT A - Depot		300.00
			CAT B - Wholesale		180.00
			CAT C - Retail (Large)		120.00
			CAT D - Retail (Medium)		84.00
			CAT E - Retail (Small)		60.00
140		1422231	<b>Mineral Water Accessory Shops</b>		-
			CAT 'A' Large		240.00
			CAT 'B' Medium		180.00
			CAT 'C' Small		72.00
141		1422233	<b>Mineral Marketing Companies</b>	Per Annum	-
			CAT 'A' Large		1,200.00
			CAT 'B' Medium		600.00
			CAT 'C' Small		300.00

## YILO KROBO MUNICIPAL ASSEMBLY

142		1422079	<b>Mining Operating Licence</b>	Per Annum	-
			CAT A - Large Scale		1,200.00
			CAT B - Medium Scale		600.00
			CAT C - Small Scale		300.00
			CAT D - Salt Mining		240.00
143		1422234	<b>Mining Sub-Contractors</b>	Per Annum	-
			CAT A - Exploration etc.		1,200.00
			CAT B - Haulage etc.		600.00
			CAT C - Automobile, Heavy Duty Equipment (Large)		600.00
			CAT D - Automobile, Heavy Duty Equipment (Medium)		576.00
			CAT E - Automobile, Heavy Duty Equipment (Small)		540.00
			CAT F - Petroleum Services		576.00
			CAT G - Mechanical Services (Large)		600.00
			CAT H - Mechanical Services (Medium)		504.00
			CAT I - Mechanical Services (Small)		360.00
			CAT J - Medical Services, Consultants, Technicians etc.		300.00
			CAT K - Transport & Catering Services		240.00
			CAT L - Other Professional Services		180.00
144		1422235	<b>Mobile Phone &amp; Accessories Sales/Assembling/Repairs</b>	Per Annum	-
			CAT A - Import/Assembling Wholesale/Retail/Repairs		1,200.00
			CAT B - Import/Wholesale/Retail/Repairs		960.00
			CAT C - Retail/Repairs		240.00
			CAT D - Retail Only		180.00
			CAT E - Repairs Only		120.00
			CAT F - Repairs Only (Small)		72.00
145		1422236	<b>Mobile Phone Cards Sales</b>	Per Annum	-
			CAT A - Distribution/Retail		240.00
			CAT B - Distribution Only		180.00
			CAT C - Retail		60.00
146			<b>Mother Care Shops</b>	Per Annum	-
			Wholesale		-



## YILO KROBO MUNICIPAL ASSEMBLY

			CAT A - Wholesale/Retail		1,800.00
			CAT B - Wholesale only		960.00
			Retail		-
			CAT A - Large Scale		600.00
			CAT B - Medium Scale		336.00
			CAT C - Small Scale		96.00
147		1422237	Musical Instrument Sales	Per Annum	-
			CAT A - Wholesale/Retail		120.00
			CAT B - Retail (Medium)		60.00
			CAT C - Retail (Small)		48.00
148			Musical Speaker Manufacturers & Sales		-
149		1422127	(Renewal)	Per Annum	-
			CAT A - International NGOs/CSOs /FBOs		180.00
			CAT B - Local NGOs/CSOs/ FBOs		120.00
			CAT C - Community NGOs/CSOs /FBOs		60.00
150		1422135	Online Trading/Service Providers	Per Annum	-
			CAT A - Multi Services		960.00
			CAT B - Dual Services		600.00
			CAT C - Single Service		360.00
151		1422284	Optical Services	Per Annum	-
			CAT A - Large Scale		360.00
			CAT B - Medium Scale		240.00
			CAT C - Small Scale		60.00
151		1422239	Companies	Per Annum	-
			CAT A - Small Scale		600.00
			CAT B - Individuals		180.00
152		1422136	Paper Product Companies	Per Annum	-
			CAT 'A'		600.00
			CAT 'B'		300.00
			CAT 'C'		240.00
154		1422241	Pharmaceutical Companies	Per Annum	-
	A		Pharmacies		2,400.00

# YILO KROBO MUNICIPAL ASSEMBLY

			CAT A - Manufacture Wholesale		1,200.00
			CAT B - Wholesale		1,080.00
			CAT C - Wholesale & Retail		600.00
			CAT D - Retail		360.00
			CAT E - Compounding Pharmacy		240.00
			CAT F - Pharmaceutical raw Material Suppliers		120.00
	<b>B</b>		<b>Sellers (OTCMs) (Licenced Chemical Shops)</b>		<b>240.00</b>
<b>155</b>		<b>1422047</b>	<b>Photographers / Video Operators</b>	<b>Per Annum</b>	<b>-</b>
			CAT A - Photo/video Company with Labs		300.00
			CAT B - Photo/video Company without Labs		180.00
			CAT C - Photographic Laboratory		120.00
			CAT D - Photo Shops/Studio		84.00
			CAT E - Individual video and photography operators		60.00
<b>156</b>		<b>1422243</b>	<b>Plastic/ Bottle Dealers - Used</b>	<b>Per Annum</b>	<b>-</b>
			CAT 'A'		960.00
			CAT 'B'		480.00
			CAT 'C'		132.00
<b>158</b>		<b>1422243</b>	<b>Plastic Product Sales (including Water tanks)</b>	<b>Per Annum</b>	<b>-</b>
			CAT A - Wholesale (Large)		240.00
			CAT B - Wholesale (Small)		120.00
			CAT C - Retail (Large)		96.00
			CAT D - Retail (Medium)		72.00
			CAT E - Retail (Small)		60.00
			CAT F - Polyethylene Sellers		48.00
<b>159</b>		<b>1422246</b>	<b>Poultry Farms</b>	<b>Per Annum</b>	<b>-</b>
			CAT A - Above 2000 Birds		300.00
			CAT B - Up to 2000 Birds		180.00
			CAT C - Up to 1000 Birds		120.00
			CAT D - Up to 500 Birds		84.00
<b>160</b>		<b>1422137</b>	<b>Private Meat Van</b>	<b>Per Annum</b>	<b>240.00</b>
<b>161</b>		<b>1422138</b>	<b>Private Recreational Parks</b>	<b>Per Annum</b>	<b>-</b>
			CAT A - Large Scale		960.00



# YILO KROBO MUNICIPAL ASSEMBLY

				CAT B - Medium Scale		720.00
				CAT C - Small Scale		360.00
162			1422028	Private Security	Per Annum	-
				CAT 'A'		2,400.00
				CAT 'B'		1,800.00
				CAT 'C'		1,200.00
163			1422025	Professional Firms/Individuals	Per Annum	-
	i.			(Architectural, Auditing, Accounting, Engineering, Legal		-
				CAT A - International		1,800.00
				CAT B - National		1,440.00
				CAT C - Regional		1,200.00
				CAT D - Local		720.00
				CAT E - Partnership		600.00
				CAT F - Solo		360.00
				CAT G - Others		240.00
	ii.			Draughtsmanship Business		-
				CAT 'A'		240.00
				CAT 'B'		120.00
164			1422138	Publishing Houses	Per Annum	-
				CAT A - Publishing Cum Wholesale		1,200.00
				CAT B - Publishing and Retail Outlets		600.00
				CAT C - Publishing Only (Medium)		300.00
				CAT D - Publishing Only (Small)		180.00
165			1422013	Quarry/Sand Operators	Per Annum	-
				CAT A - mechanised Quarry (Large)		1,800.00
				CAT B - mechanised Quarry (Small)		1,200.00
				CAT C - Sand Winning		360.00
				CAT D - Stone, Limestone & Gravels Contractors		360.00
				CAT E - manual Stone Crackers/Labourers		240.00
166			1422248	Real Estate Operators	Per Annum	108.00
	i.			Agents		-
				CAT A - Large Scale		3,600.00

# YILO KROBO MUNICIPAL ASSEMBLY

			CAT B - Medium Scale		2,400.00
			CAT C - Small Scale		1,800.00
ii.			<b>Developers</b>		-
			CAT A - Large Scale		1,200.00
			CAT B - Medium Scale		960.00
			CAT C - Small Scale		480.00
iii.			<b>Property Managers</b>		-
			CAT A - Large Scale (International)		1,080.00
			CAT B - Medium Scale (National)		960.00
			CAT C - Small Scale (Local)		240.00
167		1422249	<b>Recycling Plants/Companies</b>	Per Annum	-
			CAT 'A'		3,000.00
			CAT 'B'		2,400.00
			CAT 'C'		1,800.00
			CAT 'D'		1,200.00
168		1422052	<b>Refrigerator/Air Condition Mechanics</b>	Per Annum	-
			CAT 'A'		180.00
			CAT 'B'		180.00
169		1422250	<b>Rubber Stamp Makers</b>	Per Annum	60.00
170			<del>Rubber cutting machine</del> <b>Operators</b>	Per Annum	-
			CAT 'A'		84.00
			CAT 'B'		36.00
171		1422251	<b>Safety Goods/Accessories</b>	Per Annum	-
			<b>Protective Wears (e.g. PPEs)</b>		-
			CAT A - Health & workplace (Large)		984.00
			CAT B - Health & workplace (Medium)		780.00
			CAT C - Health Items only		420.00
			CAT D - Workplace Items only		300.00
			CAT E - Producers only		96.00
171		1422251	<b>Fire Extinguisher Dealers</b>		-
			CAT 'A'		360.00
			CAT 'B'		180.00



## YILO KROBO MUNICIPAL ASSEMBLY

172		1422169	<b>Sanitary Facilities - Private</b>	Per Annum	-
	<b>A.</b>		<b>Bath House Operators</b>		-
			CAT A - Above 12 Showers (including toilet facility)		180.00
			CAT B - 9-12 Showers (including toilet facility)		120.00
			CAT C - Up to 8 Showers (including toilet facility)		96.00
			CAT D - 13 showers and above		96.00
			CAT E - 9-12 Showers		90.00
			CAT F - 8 Showers and below		60.00
	<b>B.</b>		<b>Toilet Operators (Private)</b>		-
			CAT A - Above 24 Seater		180.00
			CAT B - Up to 24 Seater		144.00
			CAT C - 9-16 Seater		135.60
			CAT D - Up to 8 Seater		90.00
	<b>C.</b>		<b>Urinal Operators ( Private)</b>		-
			CAT A - Large Scale		72.00
			CAT B - Medium Scale		60.00
			CAT C - Small Scale		36.00
173			<b>Satellite TV/Dish Installation Dealers</b>		-
			CAT 'A'		960.00
			CAT 'B'		516.00
			CAT 'C'		138.00
174		1422141	<b>Scrap Metal Dealers</b>	Per Annum	-
			CAT A - Large Scale (Export)		1,200.00
			CAT B - Medium Scale (Depot)		960.00
			CAT C - Small Scale (Collection Points)		240.00
			CAT D - Very Small Scale (Collection Points)		264.00
			CAT E - Individual Collectors		96.00
175		1422015	<b>Service/Filling Stations</b>	Per Annum	-
			Fuel, Shopping Centre, Vulcanizing, Washing bay, etc.)		-
			(eg. Fuel, Shopping Centre, Vulcanizing, Washing bay)		2,400.00
			CAT C - Fuel and Shopping Centres		2,160.00
			CAT D - Fuel, and Washing Bay		1,800.00

# YILO KROBO MUNICIPAL ASSEMBLY

			CAT E - Fuel Only		1,200.00
			CAT F - Surface Tank Points		240.00
			CAT G - Sale of Lubricants		216.00
			CAT H - Kerosene		240.00
			CAT I - LPG Retail Points of CAT A		600.00
			CAT J - LPG Retail Points of CAT B		1,800.00
			CAT K - LPG Only (Large)		1,200.00
			CAT L - LPG Only (Small)		960.00
176		1422254	<b>Signage Makers</b>	Per Annum	-
			CAT A - Digital		144.00
			CAT B - Non-digital		60.00
177		1422254	<b>Signage Writers</b>	Per Annum	-
			CAT A - Electronic		360.00
			CAT B - Manual		180.00
178		1422256	<b>Software Development/ Software Support Companies</b>	Per Annum	-
			CAT D - National Small		1,800.00
			CAT E - Individual Developers		900.00
179		1422260	<b>Straw Basket Weavers and Sales</b>	Per Annum	60.00
180			<b>Telecommunication Companies</b>	Per Annum	-
	i.		<b>Internet (Data) Services Providers</b>		-
			CAT 'A'		2,400.00
			CAT 'B'		1,800.00
			CAT 'C'		720.00
	ii.		<b>Phone and Internet Services Providers</b>		-
			CAT D - Regional/municipal/District Offices		4,500.00
			CAT E - Service Centres (Retail Shops)		3,000.00
			CAT D - Outsourced Service Centres (Retail Shops)		2,544.00
			CAT E - Warehouses		1,200.00
181		1422261	<b>Terrazzo Making</b>	Per Annum	-
			CAT A - Two machines and above		240.00
			CAT B - One Machine		120.00



## YILO KROBO MUNICIPAL ASSEMBLY

182		1422283	Tourism Licenced Facilities	Per Annum	-
	<b>A.</b>		<b>Accommodation Facilities</b>		-
	<b>i.</b>		<del>Hotels Beach Resorts Motels</del> <b>Apartments</b>		-
			CAT A - Five Star		6,000.00
			CAT B - Four Star		4,800.00
			CAT C - Three Star		3,000.00
			CAT D - Two Star		1,800.00
			CAT E - One Star		780.00
	<b>ii.</b>		<b>Guest Houses (4-9 Rooms)</b>		360.00
			<b>Budget Hotels</b>		240.00
	<b>iv.</b>		<b>Hostels (Private):</b>		-
			CAT A - Above 50 Beds		1,200.00
			CAT B - 21-50 Beds		960.00
			CAT C - 11-20 Beds		-
			CAT D - Up to 10 Beds		600.00
	<b>B.</b>		<b>Beach Recreational Facilities</b>		-
			CAT 'A'		600.00
			CAT 'B'		240.00
	<b>C.</b>		<b>Body Building Gyms</b>		-
			CAT A - Large Scale (Club Setting)		240.00
			CAT B - Medium Scale		240.00
			CAT C - Small Scale		120.00
	<b>D.</b>		<del>Food &amp; Beverage</del> <b>(Eating/Catering Houses)</b>		-
	<b>i.</b>		<b>Formal Catering Services</b>		-
			<b>Restaurants</b>		-
			CAT A - Grade 1		1,200.00
			CAT B - Grade 2		960.00
			CAT C - Grade 3		720.00
			<b>Fast Food</b>		-
			CAT A - Grade 1		1,440.00
			CAT B - Grade 2		960.00
			CAT C - Grade 3		480.00

## YILO KROBO MUNICIPAL ASSEMBLY

			<b>Salad Bars</b>	-
			CAT A - Grade 1	240.00
			CAT B - Grade 2	180.00
			CAT C - Grade 3	96.00
ii.			<b>Informal Catering Services</b>	-
-			<i>Traditional Catering Establishments (chop bars)</i>	-
			CAT A - Grade 1	360.00
			CAT B - Grade 2	72.00
-			<b>Drinking Bars</b>	-
			CAT A - Grade 1	600.00
			CAT B - Grade 2	240.00
-			<b>Snack Bars</b>	-
			CAT A - Grade 1	360.00
			CAT B - Grade 2	120.00
-			<i>Outdoor Catering Establishments</i>	-
			CAT A - Grade 1	180.00
			CAT B - Grade 2	72.00
-			<b>Local Fast Food Vendors</b>	-
			CAT A - Grade 1	180.00
			CAT B - Grade 2	96.00
E.			<b>Multi-Purpose Facilities</b>	-
i.			<b>Conference Centre</b>	-
			CAT A - Grade 1	480.00
			CAT B - Grade 2	300.00
ii.			<b>Event Centre</b>	-
			CAT A - Grade 1	1,200.00
			CAT B - Grade 2	960.00
			CAT C - Club Houses	600.00
			CAT D - Club Houses	360.00
iii.			<b>Convention/Exhibition Centre</b>	-
			CAT A - Grade 1	360.00
			CAT B - Grade 2	120.00



# YILO KROBO MUNICIPAL ASSEMBLY

	F.			Nightclubs and Theatres			-
	i.			Nightclub			-
				CAT A - Grade 1			960.00
				CAT B - Grade 2			600.00
	ii.			Pub			-
				CAT A - Grade 1			600.00
				CAT B - Grade 2			240.00
	iii.			Movie House			-
				CAT A - Grade 1			960.00
				CAT B - Grade 2			600.00
	iv.			Theatre			-
				CAT A - Grade 1			3,600.00
				CAT B - Grade 2			1,800.00
	v.			Spa			-
				CAT A - Spa with more than 3 add-on services			1,200.00
				CAT B - Spa with 2-3 add-on services			600.00
				CAT C - Spa Only			360.00
	H.			Travel Trade Enterprises			-
	i.			Travel and Tour Operators			-
				CAT A - With I.A.T.A. Licence			360.00
				CAT B - Without I.A.T.A. Licence			360.00
				CAT C - Tour Operators			240.00
	ii.			Car Hiring/Rental Services			-
				CAT A - Large Scale			600.00
				CAT B - Medium Scale			480.00
				CAT C - Small Scale			300.00
183			1422129	Transport Companies			Per Annum
	i.		1422129	Road Operators			-
				CAT A - With own Terminal			600.00
				CAT B - Operating from Municipally Owned Terminal			540.00
	ii.		1422129	Rail Operators			360.00
			1422129	Bullion Service Companies			600.00

# YILO KROBO MUNICIPAL ASSEMBLY

184		1422130	Transport Operators (City park Operations)	Per Annum	-
			CAT 'A'		1,440.00
			CAT 'B'		960.00
			CAT 'C'		600.00
185		1422132	Treatment/Storage Plants	Per Annum	-
	i.		Gas Storage Plants		63,000.00
	ii.		Waste Treatment Plants		-
			CAT A - Sewage		954.00
			CAT B - E-waste		954.00
			CAT C - Others		360.00
187		1422052	TV & Radio Repairers	Per Annum	72.00
188			Upholstery Dealers		-
			CAT A - Production & Sales		480.00
			CAT B - Sales		300.00
			CAT C - Production		180.00
189		1422042	Used Clothing Sales ('Second Hand')	Per Annum	-
			CAT A - Importers/Wholesalers		1,440.00
			CAT B - Distributors		960.00
			CAT C - Retailers (Shops)		360.00
			CAT D - Retailers (Containers/Kiosks/Table tops)		240.00
			CAT E - Retailers (Table tops)		120.00
190		1422265	Utility Vendors	Per Annum	-
			CAT 'A'		360.00
			CAT 'B'		300.00
			CAT 'C'		120.00
191		1422266	Vehicle Examination & Licencing Centres - Private	Per Annum	-
			CAT 'A'		3,000.00
			CAT 'B'		1,800.00
192		1423866	Transport Operating Permit	Per Annum	-
			Taxi/Ride share Licence		300.00
			Trotro/Bus Licence		300.00
			Heavy Duty Licence		360.00



# YILO KROBO MUNICIPAL ASSEMBLY

			Multi-Purpose Licence		96.00
			Car Rental Licence		30.00
			Wheel Cart Licence		2.40
			Tractor Licence		180.00
			Truck Vehicle Licence		180.00
			Tanker Vehicle Licence		180.00
			Earth Excavating/Leveling Machinery Licence		300.00
193		1422267	<b>Veterinary Clinic/Hospital</b>	Per Annum	-
			CAT A - Vet, Lab and Shop		600.00
			CAT B - Vet and Shop		360.00
			CAT C - Vet Only		240.00
			CAT D - Shop Only		240.00
194		1422268	<b>Warehouse (Private)</b>	Per Annum	-
	i.		<b>Customs Bonded Warehouse/Container Depot</b>		-
			CAT 'A'		6,000.00
			CAT 'B'		4,800.00
			CAT 'C'		3,000.00
			CAT 'D'		2,400.00
	ii.		<b>Un-bonded Warehouse</b>		-
			CAT A - 100m x 70m		6,000.00
			CAT B - 80m x 50m		3,000.00
			CAT C - 60m x 30m		1,200.00
			CAT D - Others		300.00
195		1422288	<b>Waste Management Companies</b>	Per Annum	-
	i.		<b>Dislodging Companies</b>		-
			CAT 'A'		-
			CAT 'B'		480.00
	ii.		<b>Mine Waste Companies</b>		240.00
			CAT 'A'		-
			CAT 'B'		1,800.00
	iii.		<b>Refuse Collection Companies</b>		1,200.00
			CAT 'A'		-
					420.00

# YILO KROBO MUNICIPAL ASSEMBLY

			CAT 'B'			
	iv.		Refuse Dump Container Depot Managers			300.00
			CAT 'A'			-
			CAT 'B'			420.00
			CAT 'C'			240.00
196	A	1422139	Wood Fuel	Per Annum		180.00
			CAT A - Charcoal Producers			-
			CAT B - Firewood Sellers (Large)			144.00
			CAT C - Firewood Sellers (Medium)			144.00
			CAT D - Firewood Sellers (Small)			60.00
			CAT E - Charcoal Sellers			36.00
	B		Wood Works Related Businesses	Per Annum		36.00
			Bamboo Dealers			-
			CAT 'A'			180.00
			CAT 'B'			96.00
	C	1422179	Carpentry Workshops			-
			CAT A - Furniture Large Scale			156.00
			CAT B - Furniture Medium Scale			108.00
			CAT C - Furniture (plus upholstery - Medium)			108.00
			CAT D - Furniture (plus upholstery - Small)			144.00
			CAT E - Minor Works			72.00
	D	1422191	Casket & Coffin Dealers			-
			CAT A - Importers			1,200.00
			CAT B - Industrial (manufacture & Sale)			144.00
			CAT C - Retail (manufacture & Sale)			78.00
			CAT D - Sales Outlets			72.00
			CAT E - Manufacturers Only			60.00
			CAT D - Small scale (showroom only)			60.00
	E	1422019	Lumber Business (including Saw Mill)			-
			CAT 'A'			2,400.00
			CAT 'B'			1,440.00
			CAT 'C'			840.00



# YILO KROBO MUNICIPAL ASSEMBLY

	F	1422021	Plywood Manufacturers		720.00
	G	1422245	Plywood Sellers		-
			CAT 'A'		360.00
			CAT 'B'		240.00
			CAT 'C'		120.00
			CAT 'D'		120.00
	H	1422019	Timber Products Retail Outlets		-
			CAT A - Large scale		480.00
			CAT B - Medium scale		360.00
			CAT C - Small scale		240.00

# 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	2024
		<b>DEVELOPMENT AND BUILDING PERMITS</b>	Per Project	
		<b>DEVELOPMENT /PLANNING PERM</b>	Per Project	
1		<b>1412004 FORMS</b>		
	i.	<b>1412004 Form</b>		150.00
	ii.	<b>1412004 All Other Forms (e.g. Temporary Structures, Demolition,</b>		70.00
2		<b>BUILDING PROCESSING FEE (Non Refundable Deposit)</b>		400.00
	i.	<b>1412032 Residential</b>		
		2 storey residential development		200.00
		3 storey residential development (below a gross floor area of 450m <sup>2</sup> )		250.00
		development (Above gross floor area of 450m <sup>2</sup> )	400 per gross floor area of	300.00
		Apartments	Per Unit	100.00
	ii.	<b>1412032 COMMERCIAL</b>		
	-	<b>Filling Station / Gas Station</b>		1,500.00
	-	<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
		3 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
		Building with gross floor area above 450m <sup>2</sup>		800.00



# YILO KROBO MUNICIPAL ASSEMBLY

		<b>Banking hall</b>		500.00
		1 storey Banking hall		750.00
		2 storey Banking hall		1,000.00
		3 storey Banking hall		1,500.00
		Banking hall with a gross floor area above 450m <sup>2</sup>		
		<b>Radio/TV station building</b>		500.00
		1 storey building		750.00
		2 storey building		800.00
		3 storey building		1,200.00
		Building with gross floor area above 450m <sup>2</sup>		6,500.00
		<b>Telecommunication Mast</b>		
		<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

# YILO KROBO MUNICIPAL ASSEMBLY

		FACTORIES/INDUSTRIAL BUILDINGS	
iv.	-	<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>	
		1 storey basic school	200.00



# YILO KROBO MUNICIPAL ASSEMBLY

				350.00
			2 storey basic school	500.00
			3 storey basic school 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 Building with gross floor area above 450m <sup>2</sup>	700.00
				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 Building with gross floor area above 450m <sup>2</sup>	1,000.00
				2,100.00
			<b>Tertiary</b>	
			1 storey private tertiary school building	
			2 storey private tertiary school building	1,500.00
			3 storey private tertiary school building	1,600.00
			Building with gross floor area above 450m <sup>2</sup>	2,000.00
			<b>Driving Schools</b>	4,000.00
			1 storey private driving school	
			2 storey private driving school	600.00
			3 storey private driving school Building with gross floor area above 450m <sup>2</sup>	800.00
				1,000.00
vi.			<b>OPEN SPACE &amp; RECREATIONAL DEVELOPMENT</b>	
			Sports complex	2,100.00
			Events centre	
			Commercial - telecommunication Mast	1,000.00
				800.00

# YILO KROBO MUNICIPAL ASSEMBLY

		Mixed Use		
		Recreational Development		
		Renovation/Rehabilitation/Restoration		
		Hoarding		1,000.00
		Demolition		800.00
		Fence Wall Only		1,000.00
		Approval In Principle (AIP)	One Time Payment	400.00
		Certificate of Habitation/Occupancy		80,000.00
vii.	1412032	Validation of Spatial Data	One Time Payment	250.00
		Site Plan Extract		
		0.16 acre		
		0.17 acre - 0.32 acre		140.00
		0.33 acre - 1 acre		300.00
		Above 1 acre		600.00
		Quick Search (Endorsed)		700.00
		Zoning Comments		100.00
		0.16 acre		
		0.17 acres - 0.32 acre		200.00
		0.33 acre - 1 acre		300.00
		Above 1 acre		550.00
		Surveying/Demarcation		600.00
		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
	1412033	<b>BUILDING PERMIT CHARGES</b>		
A.	1412033	<b>New Development</b>		
i.		Building/Permanent Structure	Cost of construction per	
ii.		Hoarding Permit (only)	Per Linear Metre	3.00
iii.		Fence Wall Permit (only)	Cost of construction per	5.00
iv.		Mast Permit (Installation)	One Time Payment	
		15 Metres		15,000.00



# YILO KROBO MUNICIPAL ASSEMBLY

			30 Metres		15,000.00
			35 Metres		15,000.00
			Above 35 Metres		15,000.00
	<b>B.</b>	<b>1412033</b>	expiration of original permit/extension of time		
	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>	Permit to repair/renovate/ rehabilitate/ refurbish		
	i.		Telecommunication Mast	Per Installation	2,500.00
	ii.		Permament Structures	Cost of construction	0.40
	<b>D.</b>	<b>1412033</b>	Temporary Structure Permit (Constructional Site)	Per meter square	52.50
	<b>E.</b>	<b>1412033</b>	Temporary Structure Permit	Per meter square	
	i.		Containers		75.00
	ii.		Wooden Kiosks/Sheds	Per meter square	37.00
	<b>F.</b>	<b>1412033</b>	Billboards		
	i.		Road Arch		
			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.		Unipole Spectacular		
			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.		LEDs		
			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
	iv.		Building Wrap/Wall Drapes		

# YILO KROBO MUNICIPAL ASSEMBLY

		CAT A - Class A1 (Along First Class Access)			
		CAT B - Class A2 (Along Second Class Access)			50.00
		CAT C - Class A3 (Along Third Class Access)			30.00
v.		<b>Vehicular Adverts</b>			20.00
		CAT A - Class A1 (Along First Class Access)			
		CAT B - Class A2 (Along Second Class Access)			15.00
		CAT C - Class A3 (Along Third Class Access)			10.00
vi.		<b>Banners</b>			5.00
		CAT A - Class A1 (Along First Class Access)			
		CAT B - Class A2 (Along Second Class Access)			15.00
		CAT C - Class A3 (Along Third Class Access)			10.00
vii.		<b>Other Adverts</b>			8.00
-		<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		0.50
G.	1412033	<b>Other Charges</b>			
I.		<b>Certified True Copy</b>	Per Request		



# YILO KROBO MUNICIPAL ASSEMBLY

	ii.		Certificate of Habitation(COH)	Per metre square	500.00
	iii.		Demolition Permit		
	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	
			<b>Building Permit Charges [0.63%] of estimated cost of building</b>		
	i.		<b>Residential Buildings</b>		
			1st Class		
			2nd Class		1,200.00
			3rd Class		1,000.00
	ii.		<b>Commercial Buildings</b>		850.00
			1st Class		
			2nd Class		1,900.00
			3rd Class		1,400.00
4	1412034		<b>APPROVAL FEES FOR LAND APPLICATION</b>		1,000.00
	A.		<b>SUB-DIVISIONS</b>		
	i.		<b>Residential</b>		
	-		1st Class		
			0.16 acre		
			0.17 - 0.32acre		
			0.33 - 1 acre		2,000.00
			Above 1 acre		2,500.00
	-		2nd Class	Per Acre	3,000.00
					7,000.00

# YILO KROBO MUNICIPAL ASSEMBLY

		0.16 acre		
		0.17 - 0.32acre		1,000.00
		0.33 - 1 acre		1,500.00
		Above 1 acre		2,000.00
		<b>3rd Class</b>	Per Acre	4,000.00
		0.16 acre		
		0.17 - 0.32acre		600.00
		0.33 - 1 acre		1,000.00
		Above 1 acre		1,500.00
ii.		<b>Commercial</b>	Per Acre	2,500.00
		0.16 acre		
		0.17 acre - 0.32 acre		5,000.00
		0.33 - 1 acre		5,500.00
		Above 1 acre		7,000.00
			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		8,000.00
			Per Acre	8,000.00
v.		<b>Education</b>		
		0.32 acre		800.00
		0.32 - 1 acre		1,200.00
		Above 1 acre		4,200.00
			Per Acre	4,200.00
	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		8,000.00
			Per Acre	8,000.00
		<b>2nd Class</b>		
		Up to 0.32 acre		4,000.00
		0.33 - 1 acre		5,000.00



# YILO KROBO MUNICIPAL ASSEMBLY

		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
iii		<b>Residential to Civic and Cultural</b>	Per Acre	
	-	<b>1st Class</b>		
		Up to 0.32 acres		
		0.33 - 1 acre		6,000.00
		Above 1 acre		8,000.00
	-	<b>2nd Class</b>	Per Acre	10,000.00
		Up to 0.32 acre		
		0.33 - 1 acre		3,500.00
		Above 1 acre		5,000.00
	-	<b>3rd Class</b>	Per Acre	7,000.00
		Up to 0.32 acre		
		0.33 - 1 acre		2,500.00
		Above 1 acre		3,000.00
			Per Acre	4,800.00

# YILO KROBO MUNICIPAL ASSEMBLY

	<b>Industrial to Civic and Cultural</b>		
iv	<b>Heavy Duty</b>		
	Up to 1 acre		
	Above 1 acre		14,000.00
		Per Acre	18,000.00
	<b>Light Duty</b>		
	Up to 1 acre		
	Above 1 acre		8,000.00
		Per Acre	12,000.00
	<b>Educational to Mixed Use</b>		
v	Up to 0.32 acre		
			11,000.00
	0.33 - 1 acre		12,000.00
	Above 1 acre		
		Per Acre	14,000.00
	<b>Educational to residential</b>		
vi	Up to 0.16 acre		
			1,200.00
	0.17 - 0.32 acre		1,400.00
	0.33 acre and above		2,100.00
	<b>Open space to residential</b>		
vii	0.32 - 1 acre		
			3,000.00
	Above 1 acre		
		Per Acre	5,000.00
	<b>Open space to educational</b>		
viii	Up to 0.32 acre		
			6,000.00
	0.33 - 1 acre		8,000.00
	Above 1 acre		
		Per Acre	10,000.00
	<b>Open space to mixed use</b>		
ix	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	Frequenc y/ Measure	
1		1423006	<b>Burial (Cemetery) Fees</b>		2024
	i.		<b>General</b>	Per Burial	
			CAT A - 1 - 5 years		24.00
			CAT B - 6 -17 years		60.00
			CAT C - Adults (18 years & above)		120.00
			CAT D - Tombstone e.g. marble, terrazzo, vault		5,400.00
			CAT E - Concrete vault with building		9,600.00
			CAT F - Concrete vault with tombstone		7,800.00
			CAT G - Concrete Vault with iron bars/chain fencing		5,400.00
			Home burrial		12,000.00
			CAT E - Concrete Vault		3,600.00
	ii.		<b>Grave space reservation - Public Cemetery</b>		4,800.00
			CAT A - Allocation	Onetime Payment	4,800.00
			CAT B - Renewal/ Maintenance	Per Annum	1,200.00
	iii.		<b>Cremation</b>	Per Burial	-
			CAT A - Foreigners		1,200.00
			CAT B - Non Association Members, Ghanaians		660.00
			CAT C - Association Members, Ghanaians		600.00
	iv.		<b>Exportation of corpse (Outside Country)</b>	Onetime Payment	2,400.00
	v.		<b>Mausoleum</b>	Per burial	120.00
	vi.		<b>Burials at Home (Applicable only to Areas with designated burial sites)</b>	Per burial	12,000.00
	vii.		<b>Exhumation of Corpse</b>	Per Court Order	840.00
2		1423839	<b>Business/Product Promotion</b>	One Week	480.00
3		1423860	<b>Crusade Outreach /Concert Programmes</b>	Per Day	60.00
4		1423012	<b>Conservancy (Sanitary Services)</b>		-
	i.		<b>Franchised</b>		-
			Public Toilet Operators	Per Month	-
			WC & Other Technologies	Per Visit	2.40

# YILO KROBO MUNICIPAL ASSEMBLY

		KVIP	Per Visit	1.20
		Public Bath house Operators	Per Month	240.00
		Public Urinal Operators	Per Month	180.00
ii.		<b>Assembly Operated</b>		-
		Public Toilet	Per Visit	1.20
		Public Bathhouse		-
		- No shower	Per Visit	1.20
		- With shower	Per Visit	1.80
		Public Urinals	Per Visit	0.60
5	1423861	<b>Environmental Health Inspection and Certification fee</b>	Per Visit	-
i.		<b>Application Forms</b>		12.00
ii.		<b>Suitability (Health) Certification</b>		-
		CAT A - Water Producers/Food Processing Vendors		300.00
-		Large Scale		180.00
-		Medium Scale		96.00
-		Small Scale		60.00
		Restaurants/Hostels/Private Schools		300.00
		CAT C - Chop and Drinking Bars		72.00
6	1423862	<b>Export/Conveyance</b>		-
i.		<b>Animals</b>		-
		Cow (Foreign Heardsmen)	Per animal	6.00
		Cow (Local Heardsmen)	Per animal	3.60
		Sheep, Goats, Pigs, Donkey, Dog etc.	Per animal	2.40
		Birds	Per bird	2.40
		Fish	Per basket	1.20
		Bush Meat	Per animal	1.20
iii.		Bamboo	Per 100 Culms	2.40
iv.		<b>Cane/Rattan</b>		-
		CAT A	Per Bundle	9.60
		CAT B	Per maxi bag	6.00
		CAT C	Per mini bag	3.60
v.		Charcoal	Per bag	2.40
vi.		Cola Nut		-
		CAT A	Per maxi bag	2.40



## YILO KROBO MUNICIPAL ASSEMBLY

		CAT B	Per mini bag	2.40
viii.		<b>Firewood</b>		-
		- Articulated Truck	Per load	120.00
		- Mummy Truck	Per load	60.00
		- Kia Truck	Per load	36.00
		- Abossey Okai macho motor king/ Donkey Cart	Per load	36.00
ix.		<b>Fruits (Banana, Mango, Pawpaw, Pineapple, Pear, Oranges etc.)</b>	crate/bag/basket	2.40
		<b>Cereals (millet, sorghum, maize, beans, guinea corn etc.)</b>		-
		Maxi bag		6.00
		Mini bag		2.40
x.		<b>Limestone</b>		-
		- Above 7 Tonnes	Per load	120.00
		- 6 to 7 Tonnes	Per load	96.00
		- Up to 5 Tonnes	Per load	66.00
xii.		<b>Milled Foods (Corn dough, Cassava dough, Groundnut paste, Gari etc.)</b>	Per bag/ Per container	8.40
xiii.		<b>Palm Fruit</b>	Per Load	-
		- Articulated Truck	Per load	54.00
		- Mummy Truck	Per load	42.00
		- Kia Truck	Per load	30.00
		- Abossey Okai Macho'	Per load	18.00
		- Motor king'	Per load	6.00
xiv.		<b>Stones/Quarry/Gravel Products</b>		-
		- Above 7 Tonnes	Per load	18.00
		- 6 to 7 Tonnes	Per load	6.00
		- Up to 5 Tonnes	Per load	7.20
xv.		<b>Sand</b>		-
		- Above 7 Tonnes	Per load	6.00
		- 6 to 7 Tonnes	Per load	8.40
		- Up to 5 Tonnes	Per load	10.80
		<b>Smoked Meat/Fish</b>	Per Bag	18.00
xvi.		<b>Roots and Tubers</b>	Small Bag	7.20
		Yam		-
				12.00

# YILO KROBO MUNICIPAL ASSEMBLY

	- Count	100 pieces	-
	- Articulator Truck	Per load	54.00
	- Mummy Truck	Per load	38.00
	- Kia Truck	Per load	18.00
	- 'Abossey Okai macho'	Per load	6.00
	- 'Motor king'	Per load	6.00
	Cocoyam, Cassava, Potato, etc.		-
	CAT A	Per maxi bag	3.60
	CAT B	Per mini bag	3.60
xvii.	Vegetable dealers	Per bag/crate/	3.60
xviii.	Palm Oil, Coconut Oil, Groundnut Oil	Per gallon (4.5 Litres)	6.00
xix.	Shea Nuts	Per bag	2.40
xx.	Shea Butter	Per tonne	24.00
xxi.	Sawn Wood Export		-
	- KIA Truck	Per Load	72.00
	- Tipper Truck	Per Load	168.00
	- Cargo Truck	Per Load	174.00
	- Articulator Truck	Per Load	294.00
xxi.	Off-Loading/Landing Fee		-
	CAT A - Articulator Truck		294.00
	CAT B - Cargo trucks & Buses		174.00
	1423243 Hawkers' Fee	Per Day	-
	CAT A - Barbers		2.40
	CAT B - Used Shoe Sellers		2.40
	CAT C - Used Clothe Sellers		2.40
	CAT D - Herbal Medicine Sellers		3.60
	CAT E - Watch/Necklace Sellers		2.40
	CAT F - Confectionary Sellers		2.40
	CAT G - Cloth and Material Sellers		2.40
	CAT H - Leather Product Sellers		2.40
	CAT I - Foodstuff Sellers		2.40
	CAT J - Others		2.40
	1423246 Information Van Hiring (Assembly)	Per Use	-
	CAT A - Public Use		240.00



# YILO KROBO MUNICIPAL ASSEMBLY

			CAT B - Private Use		600.00
9			City Centre Operations (Assembly's)		-
10		1423863	Lorry Park Fee		2.40
	i.		Commercial Vehicles	Per day	-
			Taxi		6.00
			Mini Bus Up to 12-23 seater		6.00
			Bus/Kia Up to 24-33 seater		6.00
			Bus/Kia (33 seater +)		6.00
			Articulated truck		36.00
			Tipper truck		54.00
			Rig Saw (Yellow Tricycle)		2.40
			Non-Lorry Park mobile vehicles (e.g. Taxi)		6.00
			Wheel Cart /Trolley		2.40
	ii.		Private Vehicles	Per Hour	-
			Saloon Cars		6.00
			Long parking full day		6.00
			Mini Cargo Bus		10.80
			Medium Trucks		10.80
			Big Cargo Trucks		12.00
			Articulated Trucks		18.00
			Monthly Parking (for all vehicles)		96.00
11			<b>Urban Passenger Transport Fee (e.g. BRT/Ayalolo Buses)</b>		-
			Type A Permit Fee		168.00
			Route Registration Fee		96.00
			Route Extension		72.00
12		1423001	Market	Per day/night	-
			Market Tolls (Daily/ Night Tolls)		2.40
13		1423011	Marriage Fees		-
			Ordinance (Cap 127)	Per Registratio	96.00
			Customary Marriage (Resident)	Per Registratio	60.00
			Customary Marriage (Foreign)	Per Registratio	-
			Divorce Certificate (Customary)	Per Document	180.00
			Certificate of Marriage	Per Document	54.00
			Certified True Copy	Per document	162.00

# YILO KROBO MUNICIPAL ASSEMBLY

		Filing of Notice/Caveat	Per Case	54.00
		Marriage ceremony (Week-end)	Per Case	54.00
		Search Fee (for marriage registration)	Per Case	36.00
		Search Fee (Marriage Certificate)	Per document	-
		Registration of Churches for Marriage	Per Church	180.00
		Spinster/ Bachelor Certificate	Per Document	180.00
14	1422029	Mobile Sales Vans (Per Vehicle)	Per Day	2.40
15	1423015	On-Street Parking		-
		All Vehicle Types	Up to first 3 hours	2.40
		All Vehicle Types	Additional time (per	3.60
		Company parking	Per Day	9.60
		Shop Owners Parking	Per week	16.80
16		Other Fees		-
		Declaration of Household		180.00
17	1423201	Sale of Contract Documents (All categories) –	One Time Payment	-
		CAT A - Above 550,000 (Approved by Regional Tender Review Committee)		600.00
		CAT B - Above 75,000 - 550,000 (Approved by Entity Tender Committee)		360.00
		CAT C - Up to 75,000 (Approved by Entity Head)		120.00
18	1423737	Search Fee (General Information)		120.00
19		Slaughter		-
		CAT A - Slaughter of Cow/Donkey		12.00
		CAT B - Slaughter of Sheep/Goat/Pig		7.20
20		Meat Van (Assembly - Door to Door Delivery)		-
		CAT A - Cow		36.00
		CAT B - Small Animals		18.00
21	1423866	Special Registration Fee		-
	A	1423866 Mining Companies' Registration	Onetime Payment	-
		CAT A - Large Scale		9,600.00
		CAT B - Medium Scale		6,000.00
		CAT C - Small Scale		3,600.00
		CAT D - Prospecting		3,000.00
		CAT E - Publication		1,800.00



# YILO KROBO MUNICIPAL ASSEMBLY

			Per publication	42.00
		CAT F - Publication (Quarry)	One-time Payment	-
	<b>B</b>	1423866 <del>Non-Governmental Institutions</del> Registration		240.00
		CAT A - International NGOs/CSOs		180.00
		CAT B - Local NGOs/CSOs		96.00
		CAT C - Community CSOs/CSOs		-
<b>22</b>		1423841 <del>Warehouse Charges (in the Market)</del> Daily Overnight Charges (Per head load)		1.20
	i.			-
	ii.	Monthly Charges		-
		General Charges (Per square meters)		24.00
		Handling charges (Per tonne)		12.00
		Storage (Per tonne)		6.00
		Administrative charges (Per tonne)		6.00
	iii.	Liquid oil (Drums - Per head load)		-
		One (1) drum		6.00
		One (1) Jerri can		3.60
		Others (negotiable)		-
<b>23</b>		1423841 <del>Warehouse Charges (Outside Market)</del>	Per Month	-
		CAT A - Above 20 Sq. metres		2,160.00
		CAT B - 16 to 20 Sq. metres		1,680.00
		CAT C - 11 to 15 Sq. metres		1,080.00
		CAT D - 6 to 10 Sq. metres		600.00
		CAT E - Up to 5 Sq. metres		300.00
<b>24</b>		1423865 Waste Management	Per Trip	-
	<b>A</b>	1423865 Dislodgement of Liquid Waste		-
		Dislodging		-
		Tipping Fee (Liquid Waste)		240.00
	<b>B</b>	1423865 Solid Waste Collection		240.00
	i.	Industrial/Commercial		-
		120 to 240 Litre (Special Containers)		-
		1100 litres	Per Month	108.00
		3200 litres	Per Month	300.00
		7000 litres	Per Month	600.00
		12000 litres	Per Month	900.00
		23000 litres	Per Month	960.00
			Per Month	2,400.00

# YILO KROBO MUNICIPAL ASSEMBLY

		23m <sup>3</sup>	Per Trip	180.00
		15m <sup>3</sup>	Per Trip	168.00
		12m <sup>3</sup>	Per Trip	120.00
		10m <sup>3</sup>	Per Trip	96.00
		Special Container (7m <sup>3</sup> )	Per Trip	84.00
		Construction Waste	Per Trip	360.00
		Educational Institutions	Per month	120.00
		Factory Service - On Call	Per Trip	600.00
		Factory Service - Regular Service	Per month	360.00
		Industrial Waste	Per Trip	600.00
		Hospitals/Clinics	Per month	300.00
		Skip Loader Service	Per Trip	900.00
		<b>Hiring of refuse Containers</b>		
		<b>Commercial Rate (Hotels,</b>	Per Trip	-
ii.		CAT A - 23m <sup>3</sup> Container		360.00
		CAT B - 12m <sup>3</sup> to 15m <sup>3</sup> Container		180.00
		CAT C - 120 litre to 240 litre Bin		9.60
		<b>Solid Waste Dumping</b>		-
iii.		CAT A - Domestic waste		48.00
		Skip Truck / roll-on Truck	Per Trip	48.00
		Kia Truck	Per Trip	48.00
		Motor king	Per Trip	48.00
		CAT B - Commercial waste	Per Tonne	60.00
		CAT C - Industrial waste	Per Tonne	72.00
		CAT D - Port waste	Per Tonne	60.00
		CAT E - Construction Waste	Per Tonne	540.00
		CAT F - Destruction of goods	Per Tonne	1,800.00
C	1423865	<b>Solid Waste Collection Services (Domestic)</b>	(Per month)	-
i.		<b>Communal Collection Service</b>		-
		CAT A - Pay-as-you-dump		2.40
ii.		<b>Door to Door Collection Service</b>		-
		CAT A - 1st Class Residential Area		60.00
		CAT B - 2nd Class Residential Area		12.00
		CAT C - 3rd Class Residential Area		2.40



# YILO KROBO MUNICIPAL ASSEMBLY

	iii.		<b>Sewage Maintenance Fees</b>		-
			CAT A - Public Toilets		12.00
			CAT B - Domestic Toilets		42.00
			CAT C - Institutional Toilets		120.00
25		1423867	<b>Road Block</b>	Per day	-
			CAT A - Collector Access		1,200.00
			CAT B - Local Access		960.00
26		1430022	<b>Towing Charges</b>	Per case	#VALUE!
			Private Vehicles (e.g. Saloon/4x4/SUVs)		432.00
			Light Heavy Vehicles (Kia Trucks and Buses)		654.00
			Dump Trucks (Tipper Trucks)		720.00
			Heavy Duty (e.g. Articulated Trucks)		1,080.00
			Tricycle motors		72.00
27		1423086	<b>Vehicle Stickers for Embossment</b>	Per Annum	-
	i.		<b>General</b>		-
			Taxi		-
			Heavy Duty		36.00
			Light Duty		96.00
			Multi-Purpose		72.00
			4 - Wheel Cart (Truck)		30.00
			1 & 2- Wheel Cart		2.40
			Tricycles/ Motorcycles (Per Unit)		1.20
			Bicycle Per Unit)		36.00
	ii.		<b>Buses/Trotro</b>		24.00
			46 Passengers and above		-
			34 - 45 Passengers		36.00
			24 - 33 Passengers		36.00
			8 - 23 Passengers		30.00
	iii.		<b>Trucks</b>		24.00
			Articulator / Timber Trucks		-
			Cargo Trucks (Above 10 Tonnes)		180.00
			Cargo Trucks (Below 10 Tonnes)		96.00
			Tipper Trucks:		54.00
			Up to 9.5 Cubic metres		-
					120.00

# YILO KROBO MUNICIPAL ASSEMBLY

	10 - 14 Cubic metres		84.00
	15 - 25 Cubic metres		60.00
iv.	<b>Tankers</b>		-
	1,100 - 1,500 Gallon Capacity		240.00
	2,000 - 2,500 Gallon Capacity		360.00
	3,000 - 7,000 Gallon Capacity		384.00
v.	<b>Earth/ Excavating / Levelling Machinery</b>		-
	Bitumen Distributor		840.00
	Bitumen Tanker		540.00
	Other Heavy Duty Equipment		240.00
vi.	<b>Bulldozers</b>		-
	- D. 6		180.00
	- D. 7		240.00
	- D 8		360.00
	Dumper		180.00
	Excavator		240.00
	Flat Truck		360.00
vii.	<b>Crane Mounted</b>		-
	60 - 100 tonnes		96.00
	101 - 150 tonnes		120.00
	151 - 250 tonnes & Above		144.00
	Prime Mover		600.00
	Motor Grader (125 HPL)		420.00
	Pavement Compactor		216.00
	Pavement Roller		216.00
	Low Loader		216.00
	Road Roller		264.00
	Tipping Trailer & Tractor		216.00
	Pay Loaders		264.00
	Small Track-excavators		420.00
	Large Track-excavators		216.00
	Vibrator Roller		216.00
	Wheel Loader		216.00
	Excavator Loader		216.00



# YILO KROBO MUNICIPAL ASSEMBLY

				216.00
			Wheel Tractor	216.00
			Air Compressor	216.00
			Static Roller (10-12)	216.00
			Plate Compactor	-
	ix.		Other Vehicles	240.00
			Cesspit Emptier	144.00
			Hearse	96.00
			Towing Truck	144.00
			Tractors	48.00
			Roll-on Roll-off	

# YILO KROBO MUNICIPAL ASSEMBLY

## 8.0 SCHEDULE II: REVENUE UPPER LIMITS

### 8.4 FINES

Sub Item	Item Description	Frequency/ Measure	2024
	<b>Formula</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>Billboard/Signage Offences</b>	Per Case	
	CAT A - Wrongful siting		100%
	CAT B - Placement without permit		100%
	<b>Environmental Health/Safety/ Sanitation Offences</b>	Per Case	
i.	Defecating at unauthorized places		60.00
ii.	Urinating at unauthorized places		12.00
iii.	Selling at unauthorized places		60.00
iv.	Indiscriminate disposal/burning of refuse		-
	Industrial Area		2,160.00
	Commercial Area		840.00
	Residential Area		720.00
	Office Area		5,472.00
v.	<b>Weedy grounds</b>		-
	Business/Commercial premises		1,800.00
	Residential premises		600.00
vi.	<b>Refusal to Re-plant Tree (after property development)</b>		-
	Industrial/Commercial		216.00



# YILO KROBO MUNICIPAL ASSEMBLY

		Residential		120.00
	vii.	Refusal to comply with Environmental Health Screening		-
	viii.	Excessive Noise Making		600.00
	ix.	Cutting of trees without permit	Per Tree	300.00
	x.	Littering/Unauthorised Dumping of refuse	Per Case	-
		CAT A - Refuse Carriers		240.00
		CAT B - Individual		36.00
4		<b>Impounded Offences</b>		<b>#VALUE!</b>
	A	<b>Stray Animals</b>	Per animal/ day	-
		Collection - Sheep/ Goat/ Pigs/Dogs		48.00
		Collection - Donkey/ Horse/ Cow		27.60
		Feeding - Sheep/ Goats		8.40
		Feeding - Pigs		18.00
		Feeding - Dogs		30.00
		Feeding - Donkey/ Horse/Cow		48.00
	B	<b>Vehicles</b>		
5		<b>Other Offences</b>	Overnight	48.00
			Per Case	-
	i.	Removal/Missing Property number plate		120.00
	ii.	Removal/Destruction/Defacing of Street Name Signage		120.00
	iii.	Destruction of Street Light Poles/Other road furniture		48.00
	iv.	Posting of bills at unauthorized places		960.00
	v.	Failure to pay BOP/Rent etc.(by August).		-
	vi.	Refusal to pay basic rate		240.00
	vii.	Inciting a person not to pay rates		360.00
	viii.	False statement as regards the liability of a person to pay rates		180.00
	ix.	willfully obstruct any authorized person in the performance of functions		600.00
	x.	Penalty for refusal of an employer to pay general or special rate deducted from an employee remuneration		960.00
	xi.	Penalty for unauthorized collection of rate		2,400.00
	xii.	agent for the collection to render accounts within a stipulated time.		960.00
	xiii.	Penalty in respect of offences by rate collectors		1,200.00

# YILO KROBO MUNICIPAL ASSEMBLY

xiv.	Penalty for bounced cheques		60.00
xv.	Transfer of stalls/stores without Assembly approval		360.00
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		-
	<b>Retrieval Of Seized Tools/Machinery (For Various Offences)</b>	Per Case	-
	1st Time		132.00
	2nd Time		288.00
	3rd Time		456.00
	<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	453.60
	Articulator Truck	Per hour/ Case	315.60
	Tipper/Cargo Truck/Tractor	Per hour/ Case	270.00
	Pick-Up/ Cross-Country/SUVs Vehicle	Per case	120.00
	Saloon Car/Taxi	Per case	90.00
	Buses (large)	Per case	234.00
	Trotro/Buses (small)	Per case	135.00
	Motor bikes/Tricycles	Per case	45.00
	Push truck	Per case	45.00
ii.	<b>Riding bicycle and motorbike in the market</b>	Per case	9.00
iii.	<b>Riding bicycle and motorbike on pedestrian walkways</b>	Per case	9.00
iv.	<b>Clamping Charges (Obstruction /No Parking)</b>	Per case	-
	Heavy Duty (e.g. Articulated Trucks)		180.00
	Dump Trucks (Tipper Trucks)		120.00
	Medium Heavy Duty Vehicles (Kia Trucks and Buses)		135.00
	Private/Light Vehicle (e.g. Saloon/4x4/ Pick-up)		144.00
	Tricycles		24.00
vi.	<b>Refusal to obtain vehicle sticker</b>	Per Case	-



# YILO KROBO MUNICIPAL ASSEMBLY

		CAT A - Articulated/ Tipper Trucks		96.00
		CAT B - Commercial Vehicles		48.00
	vii.	Refusal to emboss sticker	Per case	120.00
	viii.	Refusal to acquire Taxi Driver Licence	Per case	36.00
8		Unauthorised Diversion	Per case	-
		Diversion of river/stream course		600.00
		Diversion of drains		900.00
		Channelling of sewage waste into drains		2,400.00
9		Illegal/Un-licenced Activities	Per Case	-
		Quarry Operations		6,000.00
		Sand Weaning		6,000.00

# 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		2024
			CAT 'A'		3,600.00
			CAT 'B' (Memorial Adverts)		720.00
			CAT 'C' (Small of CAT 'B')		360.00
2		1415036	Hiring of Assembly Facilities	Per day	-
	i.		Assembly Hall		-
			CAT A		600.00
	ii.		Assembly conference room		240.00
	iii.		Community centres		120.00
	iv.		Sub-district/Metro Halls		48.00
	vii.		Assembly Forecourt		180.00
	x.		Others		120.00
3		1415052	Market Facilities	Per Month	-
	i.		Stores		-
			CAT A - In CBD (Central Business District)		36.00
			CAT B - Satellite Markets		24.00
			CAT C - Outside CBD		108.00
			CAT D - Sub District Store		14.40
	ii.		Stalls		-
			CAT A - In CBD		6.00
			CAT B - Satellite Market		6.00
			CAT C - Outside CBD		4.32
			CAT D - Sub District Store		2.40
	iii.		Sheds		-
			CAT A - In CBD		4.32
			CAT B - Satellite Markets		5.76
			CAT C - Outside CBD		2.88



## YILO KROBO MUNICIPAL ASSEMBLY

			CAT D - Sub District Store		1.20
	iv.		Rent of Undeveloped Lands	4x4 ft	24.00
4		1415017	Hiring of Parks		-
	i.		CAT A - Government Recreational Park	Per event	360.00
	ii.		CAT B - Lorry Park (space rental) CAT C - Parade Grounds (Jubilee Parks)	Per month	600.00
				Per day	150.00
	iii.			Per day	240.00
			CAT D - School Compound (Social functions)	Per day	120.00
5		1415064	Rent on Leased Buildings		-
6		1415002	Rent for Vendor Stands	Per Month	60.00

8.0 SCHEDULE II: REVENUE UPPER LIMITS

8.5 RATES

Main Items	Sub Items	CoA Code	Item Description	Frequency/ Measure	2024
1			<b>SPECIAL RATES</b>		
	i.	1413003	Basic Rates		
	ii.	1413006	Development Levy (LGA Section 146 sub section 3)		5
2			<b>GENERAL RATES</b>		
	A.	1413001	Property Rates (Refer to Section 3.2 of this Document)		
			COMMERCIAL	ANNUAL	0.005
			RESIDENTIAL	ANNUAL	0.001
			RECREATIONAL	ANNUAL	0.005
	B.	1413005	Rates on other Possessions		
	i.	1413005	Bicycle Rates	Per Unit	30
	ii.	1413005	Cattle Rates - Foreigners	Per Animal	30
	iii.	1413005	Cattle Rates - Residents	Per Animal	15
	ix.	1413005	Goat Rates	Per Animal	8