

**REGISTRATION OF BUSINESS PREMISES AND OTHER RELATED MATERS-12040638**

S/N	TYPE OF BUSINESS	RATES					
		URBAN AREA		RURAL AREAS			
		REGISTRATION (N)	RENEWAL (N)	REGISTRATION (N)	RENEWAL (N)		
	International Restaurant	100,000.00	50,000.00	20,000.00	10,000.00	N/A	N/A
	National Restaurant	50,000.00	25,000.00	10,000.00	5,000.00	N/A	N/A
	Standard Restaurant	20,000.00	10,000.00	5,000.00	3,000.00	N/A	N/A
	Other Restaurant	10,000.00	5,000.00	3,000.00	2,000.00	N/A	N/A
	Event Centres/Travel Agents	40,000.00	20,000.00	10,000.00	5,000.00	N/A	N/A
	Commercial Banks	50,000,00	50,000.00	50,000,00	50,000,00	N/A	N/A
	Merchant Banks	50,000,00	50,000,00	50,000,00	50,000,00	N/A	N/A
	Mortgage Banks	50,000,00	50,000,00	50,000,00	50,000,00	N/A	N/A
	Major Marketers	40,000.00	40,000.00	40,000.00	40,000.00	N/A	N/A
	Independent Marketers	20,000.00	20,000.00	20,000.00	20,000.00	N/A	N/A
	Surface Tanks	10,000.00	5,000.00	10,000.00	5,000.00	N/A	N/A
	Kerosene Marketers	5,000.00	3,000.00	5,000.00	3,000.00	N/A	N/A
<b>FACTORIES/MANUFACTURING</b>							
	Big	500,000	500,000	500,000	500,000	N/A	N/A
	Medium	200,000	200,000	200,000	200,000	N/A	N/A
	Small	50,000	50,000	50,000	50,000	N/A	N/A
	Big hotels	30,000	15,000	20,000	10,000	N/A	N/A
	Medium hotels	20,000	10,000	10,000	5,000	N/A	N/A
	Small hotels	10,000	5,000	5,000	3,000	N/A	N/A
	Super markets	20,000	10,000	15,000	5,000	N/A	N/A
	Provision stores	5,000	3,000	3,000	1,000	N/A	N/A
	Printing press	10,000	5,000	5,000	3,000	N/A	N/A
	Professional bodies	20,000	10,000	10,000	5,000	N/A	N/A
	Optical/dental services	5,000	3,000	3,000	2,000	N/A	N/A
	Travel agencies	20,000	10,000	10,000	5,000	N/A	N/A

<b>SPARE PART DEALERS</b>							
	Big	5,000	3,000	3,000	1,500	N/A	N/A
	Small	3,000	2,000	2,000	1,000	N/A	N/A
<b>MECHANICS &amp; ALLIED JOBS</b>							
	Big	3,000	2,000	2,000	1,000	N/A	N/A
	small	2,000	1,000	1,000	500	N/A	N/A
	Hospitals & clinics	20,000	10,000	10,000	5,000	N/A	N/A
	Equipt. shops & laboratories	5,000	3,000	3,000	2,000	N/A	N/A
	Photo coloured labs	5,000	3,000	3,000	1,500	N/A	N/A
	Photo studio	2,000	1,000	1,000	500	N/A	N/A
<b>MEDICINE STORES</b>							
	Pharmacy	5,000	3,000	3,000	1,500	N/A	N/A
	Patent	3,000	2,000	2,000	1,000	N/A	N/A
<b>BLOCK MAKING</b>							
	Machine operated	5,000	3,000	3,000	1,500	N/A	N/A
	Manually operated	3,000	2,000	2,000	1,000	N/A	N/A
<b>PRIVATE SCHOOLS</b>							
	Nursery	40,000	20,000	20,000	15,000	N/A	N/A
	Primary	40,000	30,000	30,000	20,000	N/A	N/A
	Secondary	50,000	40,000	40,000	30,000	N/A	N/A
	Tertiary	100,000	70,000	100,000	70,000	N/A	N/A
<b>BUILDING MATERIALS</b>							
	Big (wholesalers)	5,000	3,000	3,000	2,000	N/A	N/A
	Small (retailers)	3,000	2,000	2,000	1,000	N/A	N/A
	Cement dealers	10,000	5,000	10,000	5,000	N/A	N/A
	Retailers (general)	5,000	3,000	5,000	3,000	N/A	N/A
	Security organizations	20,000	10,000	20,000	10,000	N/A	N/A
	Cooking gas sellers	5,000	3,000	3,000	2,000	N/A	N/A
	Book shops	5,000	3,000	3,000	2,000	N/A	N/A

<b>MOTOR DEALERS</b>							
	New vehicles	50,000	50,000	30,000	30,000	N/A	N/A
	Second hand vehicles	30,000	30,000	20,000	20,000	N/A	N/A
	Motor & tricycles	20,000	20,000	15,000	15,000	N/A	N/A
	Scrap materials	10,000	10,000	10,000	10,000	N/A	N/A
<b>ELECTRONIC STORES</b>							
	Big	5,000	3,000	3,000	2,000	N/A	N/A
	Small	3,000	2,000	2,000	1,000	N/A	N/A
<b>GENERAL CONTRACTORS</b>							
	A & B group	150,000	150,000	100,000	100,000	N/A	N/A
	C & D group	100,000	100,000	70,000	70,000	N/A	N/A
	Others	50,000	50,000	40,000	40,000	N/A	N/A
	Dye & dye stuff dealers	10,000	5,000	5,000	3,000	N/A	N/A
	Agric. & mechanical inputs	5,000	3,000	3,000	2,000	N/A	N/A
	Industrial chemicals	10,000	5,000	5,000	3,000	N/A	N/A
	Timber merchants	10,000	5,000	5,000	3,000	N/A	N/A
	Cotton dealers	10,000	5,000	5,000	3,000	N/A	N/A
	Private oil mills	10,000	5,000	5,000	3,000	N/A	N/A
	Hides & skin dealers	10,000	5,000	5,000	3,000	N/A	N/A
	Tanneries	10,000	5,000	5,000	3,000	N/A	N/A
<b>RESTAURANTS</b>							
	Big	10,000	5,000	5,000	3,000	N/A	N/A
	Small	5,000	3,000	4,000	2,000	N/A	N/A
	Hair dressing saloons	3,000	2,000	2,000	1,000	N/A	N/A
	Fashion designers	3,000	2,000	2,000	1,000	N/A	N/A
<b>BAKERIES</b>							

	Big	10,000	5,000	5,000	3,000	N/A	N/A
	Small	5,000	3,000	3,000	2,000	N/A	N/A
	Viewing centres	10,000	5,000	5,000	3,000	N/A	N/A
	Transporters	10,000	5,000	5,000	3,000	N/A	N/A
	Laundry & dry cleaners	3,000	2,000	3,000	2,000	N/A	N/A
	Letter of introduction (business)	FREE	FREE	FREE	FREE	N/A	N/A
	Content letter	FREE	FREE	FREE	FREE	N/A	N/A
	Derivation 13%	NA	NA	NA	NA	N/A	N/A
	Hotel licensing & reg.	50,000-100-000	50,000-100-000	30,000-80,000	30,000-80,000	N/A	N/A
	Consumption tax	2-3%	2-3%	2-3%	2-3%	N/A	N/A
	International construction companies	500,000	300,000	300,000	300,000	N/A	N/A
	Indigenous construction companies	300,000	200,000	200,000	200,000	N/A	N/A
	Quarry companies	150,000	100,000	100,000	100,000	N/A	N/A
	Ginneries	40,000	20,000	20,000	20,000	N/A	N/A
	Pure/sachet water	5,000	5,000	3,000	3,000	N/A	N/A
<b>MANUFACTURERS</b>							
	Furniture maker (road side)	3,000	3,000	3,000	3,000	N/A	N/A
	Furniture factories	10,000	10,000	10,000	10,000	N/A	N/A
	Furniture business (showrooms)	5,000	3,000	3,000	3,000	N/A	N/A
<b>GSM STORES</b>							

	Small	2,000	2,000	2,000	2,000	N/A	N/A
	Big	5,000	5,000	5,000	5,000	N/A	N/A
	Film making companies	10,000	10,000	10,000	10,000	N/A	N/A
	Welders/fabricators	3,000	2,000	2,000	1,000	N/A	N/A
	Motorcycle mechanics	500	500	500	500	N/A	N/A
	General businesses (uncategorized)	1,000	1,000	500	500	N/A	N/A
<b>EVENT PLANNING COMPANIES/BEAUTY FASHION</b>							
	Big	5,000	3,000	3,000	2,000	N/A	N/A
	Small	3,000	2,000	2,000	1,000	N/A	N/A

Signed  
Permanent Secretary  
Ministry of Commerce, Industry, Tourism and Cooperatives

20<sup>th</sup> December, 2023