

Trade Licence Fee Structure

Categories	Description	Annual Turnover	Fees (\$)
<i>Merchant, General Factor or Wholesale dealer</i>	For each designated place of business with liberty to store in and deliver out of public and other warehouse	N/A	5,000.00
<i>Auctioneer or Commission Agent</i>	For each person carrying on business and shall include one designated place of business	N/A	5,000.00
<i>Wharfinger</i>	For each wharf	N/A	5,000.00
<i>Super-Cargo</i>	For each person carrying on a business	N/A	5,000.00
<i>Proprietor of a Newspaper</i>	For each designated newspaper Daily	N/A	5,000.00
	Other than daily	N/A	1,000.00
<i>Grade 1 Retailer</i>	For each designated place of business	Annual turnover less than \$500,000	2,500.00
<i>Grade 2 Retailer</i>	For each designated place of business	Annual turnover exceeds \$500,000 but less than \$1,000,000	5,000.00
<i>Grade 3 Retailer</i>	For each designated place of business	Annual turnover exceeds \$1,000,000 but less than \$2,500,000	10,000.00
<i>Grade 4 Retailer</i>	For each designated place of business	Annual Turnover exceeds \$2,500,000 but less than \$5,000,000	15,000.00
<i>Grade 5 Retailer</i>	For each designated place of	Annual turnover	

	business	exceeds \$5,000,000 but less than \$10,000,000	25,000.00
<i>Grade 6 Retailer</i>	For each designated place of business	Annual turnover exceeds \$10,000,000 but less than \$15,000,000	35,000.00
<i>Grade 7 Retailer</i>	For each designated place of business	Annual turnover exceeds \$15,000,000 but does not exceed \$25,000,000	45,000.00
<i>Grade 8 Retailer</i>	For each designated place of business	Annual turnover exceeds \$25,000,000 but less than \$50,000,000	55,000.00
<i>Grade 9 Retailer</i>	For each designated place of business	Annual Turnover exceeds \$50,000,000 but less than \$100,000,000	65,000.00
<i>Grade 10 Retailer</i>	For each designated place of business	Annual turnover exceeds \$100,000,000	75,000.00

Penalty for Non- Compliance

- Failure to file returns will result in an assessment being made by the collector of taxes and served on the non-compliant individual.

- All arrears are collectable up to seven years (inclusive of current year)
- Levy goods and chattels of business and/or court action.