



REPUBLIC OF GHANA

PROPOSED FEE FIXING

JAMAN NORTH DISTRICT ASSEMBLY

2025

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, No parking, etc.

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 and lorry parks for kiosks, rented quarters, etc.

2.5 Investment

These are items for services such as Trading Services, Interest on Deposits and other businesses.

2.6 Rates

This includes 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 the 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.

2.8.1 Basis for Determining Fees/Licences, Permit and Rent Charges

In determining the level of fees to be charged under each item, the Assembly considers, not only the revenue earning motive, but also the category into which it falls, the purpose(s) that the amount 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 marginal.

Conversely, fees for conservancy dislodging and garbage collection from business houses and private homes, fees for use of some facilities in markets, slaughter houses and lorry parks enable recovery of at least full costs i.e. depreciation of capital, maintenance and overheads-if not with a profit margin.

- b) To ensure fairness in the distribution of the cost recovery of tax burden among the target groups, as near as practicable, groups with equal incomes should be made to pay equal fees. In this regard, efforts must be made to ascertain the average net incomes of various operators-categories of artisans, chop-bar keepers, bakers, palm-wine tappers and or seller, sand and stone contractors, etc. who take licences from Assemblies for their business, and classify them into grades.

The level of fees to be fixed for the activities performed within each grade should 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.
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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 the district service needs.

2.8.2 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, is taken into account.

3.0 SPECIAL PROVISION

3.1 Exemptions from and remission of rates

Section 149 (1) and (2) of Local Governance Act 2016 (Act 936):

- (1) The following tenements are exempted from assessment and rating:

- a) All premises appropriated exclusively for public worship; and registered with the District Assembly;
- b) Cemeteries and burial grounds registered by the District Assembly;
- c) Charitable or public educational institutions registered with the District Assembly;
- d) Premises used as public hospitals and clinics; and
- e) Premises owned by diplomatic missions as may be approved by the Minister for Foreign Affairs.

(2) The following persons are exempted from the payment of basic rate:

- (a) Person who are in attendance at an educational institution who do not receive any remuneration or income during that period, other than an allowance, loan or other grant provided for purposes of education including any sum received by a person in respect of temporary employment undertaken by the person during vacation from an educational institution; and
- (b) Persons who are more than seventy years old.

4.0 SPECIAL EXEMPTIONS

4.1 Ceded Taxes

The revenue items listed in the Twelfth Schedule of the Local Governance Act 2016 (Act 936) shall be collected based on agreement reached between the Ministers of Finance and Local Government and Rural Development. Hence, Assemblies are not to directly collect such taxes. Taxes under the Twelfth Schedule shall be collected centrally based on the agreement reached shared among the MMDAs.

4.2 Head Porters

Head porters popularly known as 'Kayayei' are exempt from payment of daily tolls to the Assemblies in the execution of their business.

8.1 Business Licences/Permits

Main Item	Sub item	Description of Item	Frequency/ Measure	2022	2023	2024	2025
1		Adinkra Designers/Kente/Smock Weavers & Sellers	Per Annum	GHc	GHc	GHc	GH
		CAT A - Sellers Only (Medium)		60.00	60.00	60.00	60.00
		CAT B - Weavers & Sellers (Small)		30.00	30.00	30.00	30.00
		CAT C - Weavers Only (Small)		20.00	20.00	20.00	20.00
		CAT D - Sellers Only (Small)		25.00	25.00	25.00	25.00
2		Art Gallery	Per Annum				
		CAT A - Own Facility with multi-services		50.00	50.00	50.00	50.00
		CAT B - Own Facility with limited-services		25.00	25.00	25.00	25.00
		CAT C - Own Facility only		20.00	20.00	20.00	20.00
		CAT D - Rented space		15.00	15.00	15.00	15.00
3		Agro Chemical/Farm Inputs	Per Annum				
		CAT A - Retailers/Agro-chemical Machines		600.00	600.00	600.00	600.00
		CAT B – Retailers		350.00	350.00	350.00	350.00
4		Agro Machines	Per Annum				
		CAT A - Retailers		500.00	500.00	500.00	500.00
5		Akpeteshie Dealers	Per Annum				
	i	Manufacturers (Distillers)					
		All Category		200.00	200.00	200.00	200.00
	ii	Distributors					
		CAT A - Large scale		175.00	175.00	175.00	175.00
		CAT B - Medium Scale		100.00	100.00	100.00	100.00
		CAT C - Small Scale		50.00	50.00	50.00	50.00
	ii	Home Based/Farm Site					
		CAT A - Pito (daily brewing)		30.00	30.00	30.00	30.00
		CAT B - Palm Wine Tappers		20.00	20.00	20.00	20.00
6		Aluminium Pot Dealers (Dadesen)	Per Annum				
		CAT A - Manufacturers		75.00	75.00	75.00	75.00
		CAT B - Distributors		70.00	70.00	70.00	70.00
		CAT C - Retailers		50.00	50.00	50.00	50.00
7		Aluminium Fabricators (Doors/Windows)	Per Annum				
		CAT A - Large		500.00	500.00	500.00	500.00
		CAT B - Medium		350.00	350.00	350.00	350.00
		CAT C - Small		200.00	200.00	200.00	200.00
		CAT D - Others		150.00	150.00	150.00	150.00
8		Aluminium Product Retailers	Per Annum				
		Category A - Store (Large)		70.00	70.00	70.00	70.00
		Category B - Container/Kiosk (Medium)		50.00	50.00	50.00	50.00
		Category C - Table Top (Small)		30.00	30.00	30.00	30.00
9		Auto Mechanics/ Electricians/Sprayers Etc.	Per Annum				

	i	Auto Body Repairers					
		CAT A - Informage with Shop		100.00	100.00	100.00	100.00
		CAT B - Informal Garage without Shop		70.00	70.00	70.00	70.00
		CAT C - Others		50.00	50.00	50.00	50.00
	ii	Auto Electricians					
		CAT A - With Battery Charging		100.00	100.00	100.00	100.00
		CAT B - Without Battery Charging		70.00	70.00	70.00	70.00
	iii	Auto Mechanics					
		CAT A - Heavy Duty Trucks		100.00	100.00	100.00	100.00
		CAT B - Light Duty Trucks above 3 to 5 tons		80.00	80.00	80.00	80.00
		CAT C - Light Duty Vehicles		70.00	70.00	70.00	70.00
	iv	Auto Sprayers					
		CAT A - Spraying with Oven		100.00	100.00	100.00	100.00
		CAT B - Spraying without Oven		70.00	70.00	70.00	70.00
	v	Auto Upholstery					
		CAT A - Moulding and Seat Cover Sewing		70.00	70.00	70.00	70.00
		CAT B - Seat Cover Sewing		50.00	50.00	50.00	50.00
	vii	Arc Welders					
		CAT A - Fuel and Water Tankers; Truck Builders		200.00	200.00	200.00	200.00
		CAT B - Light vehicle repairs, Container Shops and Iron Gates		100.00	100.00	100.00	100.00
		CAT C - Coal-pot , Chairs and beds		70.00	70.00	70.00	70.00
	viii	Argon (Aluminium) Welders		70.00	70.00	70.00	70.00
	ix	Vulcanisers					
		CAT A - (Tire Repairs, Wheel Balancing, Alignment and Washing Bay)		70.00	70.00	70.00	70.00
		CAT B - (Tire Repairs, Wheel Balancing and Alignment)		50.00	50.00	50.00	50.00
		CAT C - (Wheel Balancing and Alignment)		45.00	45.00	45.00	45.00
		CAT D - (Tire Repairs only)		40.00	40.00	40.00	40.00
	x	Brake Specialist		70.00	70.00	70.00	70.00
	xi	Radiator Specialist		70.00	70.00	70.00	70.00
	xii	Carburettor Specialist		70.00	70.00	70.00	70.00
	xiii	Plastic Welders and Fabricators		70.00	70.00	70.00	70.00
	xiv	Multiple Service Providers for Auto Works		100.00	100.00	100.00	100.00
10		Bath Houses	Per month	20.00	20.00	20.00	20.00
11		Bags and Suitcases Dealers	Per Annum				
		CAT A - Large		150.00	150.00	150.00	150.00
		CAT B - Medium		120.00	120.00	120.00	120.00
		CAT C - Small		50.00	50.00	50.00	50.00
12		Bakeries	Per Annum				
		CAT A - Medium Scale		120.00	120.00	120.00	120.00

		CAT B - Small Scale		70.00	70.00	70.00	70.00
13		Barbers Shop (floor space and number of points)	Per Annum				
		CAT A - Large Shop (above 5 points)		90.00	90.00	90.00	90.00
		CAT B - Medium Shop (3-5 points)		70.00	70.00	70.00	70.00
		CAT C - Small Shop (1-2) points		50.00	50.00	50.00	50.00
		CAT D - Mobile/ 'Wanzam' Operators		10.00	10.00	10.00	10.00
		CAT E - Barbering accessory shop		30.00	30.00	30.00	30.00
14		Beer / Wine / Spirits/Soft Drinks Sales	Per Annum				
		CAT A – Wholesale & Retail		300.00	300.00	300.00	300.00
		CAT B – Wholesale only		200.00	200.00	200.00	200.00
		CAT C – Retail only		170.00	170.00	170.00	170.00
15		Bill Boards/Outdoor Adverts					
	i	Wall/Window/Roof Signs	Per Annum				
		CAT A - Large		200.00	200.00	200.00	200.00
		CAT B - Medium		100.00	100.00	100.00	100.00
		CAT C - Small		50.00	50.00	50.00	50.00
	iii	Freestanding/Sky signs	Per Annum				
		Maximum Area in Square Meters					
		CAT A - Up to 1.0		30.00	30.00	30.00	30.00
		CAT B - Up to 5.0		40.00	40.00	40.00	40.00
		CAT C - Up to 10.0		45.00	45.00	45.00	45.00
		CAT D - Up to 15.0		50.00	50.00	50.00	50.00
		CAT E - Up to 20.0		55.00	55.00	55.00	55.00
		CAT F - Up to 25.0		70.00	70.00	70.00	70.00
		CAT G - Up to 30.0		85.00	85.00	85.00	85.00
		CAT H - Above 30.0 (Max 36.0)		100.00	100.00	100.00	100.00
	iv	Posters	Per Annum				
		Maximum Area Square Meters					
		CAT A - Up to 1.0		1.00	1.00	1.00	1.00
		CAT B - Up to 5.0		5.00	5.00	5.00	5.00
		CAT C - Up to 10.0		10.00	10.00	10.00	10.00
		CAT D - Up to 15.0		15.00	15.00	15.00	15.00
		CAT E - Up to 20.0		25.00	25.00	25.00	25.00
		CAT F - Up to 25.0		35.00	35.00	35.00	35.00
		CAT G - Up to 30.0		50.00	50.00	50.00	50.00
		CAT H - Above 30 (Max 36.0)		70.00	70.00	70.00	70.00
16		Bolts and Nuts	Per Annum				
		CAT A - Shop		30.00	30.00	30.00	50.00
		CAT B - Table Top		15.00	15.00	15.00	20.00
17		Bicycles/ Tricycles/ Motorcycles Dealers	Per Annum				
		CAT A - Sales Outlets (Large)		300.00	300.00	300.00	300.00
		CAT B - Sales Outlets (Small-Medium)		250.00	250.00	250.00	250.00
		CAT C - Tricycles Only		150.00	150.00	150.00	150.00
		CAT D - Bicycles Only		70.00	70.00	70.00	100.00

18		<i>Bicycles/ Tricycles/ Motorcycles with-Parts Sales</i>	Per Annum				
		CAT A - Motorcycle/Tricycle Parts		150.00	150.00	150.00	200.00
		CAT B - Motorcycle/Bicycle		85.00	85.00	85.00	120.00
		CAT C - Bicycle with Parts		75.00	75.00	75.00	100.00
19		<i>Bicycles/ Tricycles/ Motorcycles Spare Parts Sellers</i>	Per Annum				
		CAT A - Spare Parts Sellers – motor-bike/tricycle		75.00	75.00	75.00	75.00
		CAT B - Spare Parts Sellers - Bicycle		60.00	60.00	60.00	60.00
		CAT C - Spare Parts Sellers – Mixed parts		70.00	70.00	70.00	70.00
20		<i>Bicycle Tricycle/ Motorcycle Repairers</i>	Per Annum				
		CAT A - Tricycle/ Motorcycle		70.00	70.00	70.00	100.00
		CAT B - Bicycle Repairers		30.00	30.00	30.00	50.00
21		<i>Blocks & Concrete Products/Factories</i>	Per Annum				
		CAT A - Large Scale (Concrete Mixtures and Wares)		500.00	500.00	500.00	500.00
		CAT B - Large Scale (Machine and manual for design blocks)		400.00	400.00	400.00	400.00
		CAT C - Medium Scale (Machine for blocks only)		350.00	350.00	350.00	350.00
		CAT D - Small Scale (Manual blocks only)		200.00	200.00	200.00	200.00
		CAT E - Small Scale (Manual design blocks/columns only)		100.00	100.00	100.00	100.00
		CAT F - Tiles/Pavement Blocks and Terrazzo Works (Chipping)		90.00	90.00	90.00	90.00
22		<i>Book Shops, Stationeries, Office Equipment, Computers & Accessories Etc.</i>	Per Annum				
		CAT A - Book Shops, Stationeries, Office Equipment, Computer & accessories		1,500.00	1,500.00	1,500.00	1,500.00
		CAT B - Computer/ Accessories/ Office Equipment/Stationery		1,000.00	1,000.00	1,000.00	1,000.00
		CAT C - Computer & Accessories/ Office Equipment		900.00	900.00	900.00	900.00
		CAT D - Medium size of CAT A		500.00	500.00	500.00	500.00
		CAT E - Book Shops, Stationeries		700.00	700.00	700.00	700.00
		CAT F - Medium size of CAT B		400.00	400.00	400.00	400.00
		CAT G - Stationeries/ Office Equipment		600.00	600.00	600.00	600.00
		CAT H - Medium size of CAT C		300.00	300.00	300.00	300.00
		CAT I - Office Equipment Only		300.00	300.00	300.00	300.00
		CAT J - Stationery Only		100.00	100.00	100.00	100.00
		CAT K – Books Only		70.00	70.00	70.00	70.00
		CAT L - Table Top/Truck Pusher		20.00	20.00	20.00	20.00
		CAT M - Mobile Vans		100.00	100.00	100.00	100.00

23		Boutiques	Per Annum				
		CAT A - Large Scale		800.00	800.00	800.00	800.00
		CAT B - Medium Scale		500.00	500.00	500.00	500.00
		CAT C - Small Scale		200.00	200.00	200.00	200.00
		CAT D - Branches of CAT A & B		120.00	120.00	120.00	120.00
		CAT E - Neighbourhood Boutiques		50.00	50.00	50.00	50.00
24		Building Materials (Wholesale/Retails)	Per Annum				
		CAT A - Large scale hardware		1,000.00	1,000.00	1,000.00	1,000.00
		CAT B - Medium scale hardware		500.00	500.00	500.00	500.00
		CAT C - Small scale hardware		200.00	200.00	200.00	200.00
25		Building Material – Finishing	Per Annum				
		CAT A - Large Scale		400.00	400.00	400.00	400.00
		CAT B - Medium Scale		250.00	250.00	250.00	250.00
		CAT C - Small Scale (Containers/ Kiosk)		150.00	150.00	150.00	150.00
26		Business Centres	Per Annum				
		CAT A - Internet, Word Processing, Printing and Copying Services		200.00	200.00	200.00	200.00
27		Blacksmith	Per Annum	45.00	45.00	45.00	45.00
28		Bridal Homes	Per Annum				
		CAT 'A' large		200.00	200.00	200.00	200.00
		CAT 'B' Small		100.00	100.00	100.00	100.00
29		Butcher's License	Per Annum	100.00	100.00	100.00	100.00
30		Ceremonial Hiring Services	Per Annum				
		CAT A - Canopies , Chairs, Tables , cutlery, Glasses, Plates, Serving Trays		300.00	300.00	300.00	300.00
		CAT B - Canopies/Chairs/Tables		200.00	200.00	200.00	200.00
		CAT C - Single Item of above		40.00	40.00	40.00	40.00
		CAT D - Recreational/social facilities		500.00	500.00	500.00	500.00
		CAT E - Spinners (large) Short drive		80.00	80.00	80.00	80.00
		CAT F - Spinners (small)		45.00	45.00	45.00	45.00
		CAT G - Live Band	l	100.00	100.00	100.00	100.00
31		Ceramics/Pottery Producers	Per annum				
		CAT 'A' Large		30.00	30.00	30.00	30.00
		CAT 'B' Small		10.00	10.00	10.00	10.00
32		Car Washing Bay	Per Annum				
		CAT A - Jet Washing, Restaurant and Drinking Facility		350.00	350.00	350.00	400.00
		CAT B - Jet Washing and Drinking Facility		300.00	300.00	300.00	350.00
		CAT C - Jet Washing Only		250.00	250.00	250.00	300.00
		CAT D - Manual Washing Medium		100.00	100.00	100.00	100.00
		CAT E - Manual Washing Small		50.00	50.00	50.00	50.00
33		Carpentry Workshops	Per Annum				
		CAT A - All Works		250.00	250.00	250.00	1000.00
		CAT B - Furniture (plus upholstery) Factory		90.00	90.00	90.00	900.00

		CAT C - Furniture (plus upholstery)		80.00	80.00	80.00	840.00
		CAT D - Furniture Only		70.00	70.00	70.00	720.00
		CAT E - Minor Works		50.00	50.00	50.00	200.00
34		Casino/Betting Companies	Per Annum				
		CAT 'A' Company		1,500.00	1,500.00	1,500.00	1,500.00
		CAT 'B' Agent		600.00	600.00	600.00	600.00
		CAT 'C' Sub agent		400.00	400.00	400.00	400.00
		CAT 'D' small operators		300.00	300.00	300.00	300.00
		CAT 'E' Table top/kiosk/container		200.00	200.00	200.00	500.00
35		Caterers, Restaurants and Chop Bars	Per Annum				
	i	A: Restaurant					
		CAT A - Exotic/Continental Restaurant		500.00	500.00	500.00	500.00
		CAT B - Local/Continental Restaurant		400.00	400.00	400.00	400.00
		CAT C - Local Restaurant		220.00	220.00	220.00	250.00
		CAT D - Eating place		170.00	170.00	170.00	200.00
	ii	B: Fast Food					
		CAT A - Continental Food & Play Ground		60.00	60.00	60.00	200.00
		CAT B - Pizza and other services		30.00	30.00	30.00	150.00
		CAT C - Check-Check Food Joints (Large)		20.00	20.00	20.00	100.00
		CAT D - Check-Check Food Joints (Small)		15.00	15.00	15.00	50.00
	iii	C: Snack Bars					
		CAT A - Non-mobile		60.00	60.00	60.00	100.00
		CAT B - Mobile		30.00	30.00	30.00	50.00
	iv	D:Chop Bars					
		CAT A - Food Variety and Drinks		200.00	200.00	200.00	200.00
		CAT B - Single Food and Drinks		170.00	170.00	170.00	170.00
		CAT C - Local Canteen (Com. A)		160.00	160.00	160.00	160.00
		CAT D – Local Canteen (Com. B-D)		70.00	70.00	70.00	70.00
	v	E:Chandlery (Pastry) Services					
		CAT 'A' Large		70.00	70.00	70.00	70.00
		CAT 'B' Small		50.00	50.00	50.00	50.00
	vi	F: Grilling Spots (Khebab/Pork/Tilapia/Guinea Fowl)					
		CAT A - Khebab/Pork/Guinea Fowl etc		130.00	130.00	130.00	130.00
36		Cigarette Dealers	Per Annum				
		CAT A – Distributor/ Mobile Vans		100.00	100.00	100.00	100.00
		CAT B - Retail		50.00	50.00	50.00	50.00
37		Cinema House/Theatre/Conference	Per Annum				
		CAT A - Movie Houses		100.00	100.00	100.00	100.00
		CAT B - Sporting Centres		50.00	50.00	50.00	50.00
38		Cocoa/Cashew Buying Companies	Per Annum				
		Registration of New Cashew Buyers				3,000.00	4,000.00
		CAT A - Large (Mother Company)		1,400.00	1,400.00	1,400.00	2,000.00
		CAT B - Medium (Agent)		600.00	600.00	600.00	1,000.00

		CAT C - Small (Sub Agent)		360.00	360.00	360.00	500.00
39		Coffin	Per Annum				
		CAT A - Manual (Manufacture & sale)		100.00	100.00	100.00	200.00
		CAT B - Sales Outlets		40.00	40.00	40.00	150.00
		CAT C - Manufacturing Only		30.00	30.00	30.00	100.00
40		Cola Nut wholesalers	Per Annum				
		CAT A - Large		40.00	40.00	40.00	40.00
		CAT B - Medium		20.00	20.00	20.00	20.00
		CAT C - Small		10.00	10.00	10.00	10.00
41		Cold Storage Facilities	Per Annum				
	ii	Cold Storage Facilities (Local)					
		CAT A - Above 1000 Metric Tones		1,500.00	1,500.00	1,500.00	1,500.00
		CAT B - 501 to 1000 Metric Tones		950.00	950.00	950.00	950.00
		CAT C - Up to 500 Metric Tones		800.00	800.00	800.00	800.00
	iii	Containerised Cold Storage Facilities (Local)					
		CAT A - 40 Footer Container		600.00	600.00	600.00	600.00
		CAT B - 20 Footer Container		450.00	450.00	450.00	450.00
		CAT C - Below 20 Footer Container		350.00	350.00	350.00	350.00
		CAT D - Deep freezers		270.00	270.00	270.00	270.00
42		Commissioner of Oath	Per Annum				
		CAT 'A'		30.00	30.00	30.00	30.00
		CAT 'B'		10.00	10.00	10.00	10.00
43		Commercial Houses/Departmental Stores	Per Annum				
		CAT A - Large Supermarkets		400.00	400.00	400.00	500.00
		CAT B - Medium Supermarkets		300.00	300.00	300.00	400.00
		CAT C - Small Supermarkets		240.00	240.00	240.00	300.00
		CAT D - Neighbourhood Shops		150.00	150.00	150.00	200.00
		CAT E - Shops in the Markets		120.00	120.00	120.00	150.00
		CAT F - Containers/Small Shops		100.00	100.00	100.00	100.00
44		Communication Mast Operating Licence	Per Annum				
		CAT A - Erection	Per Mast	1,500.00	1,500.00	2,500.00	2,500.00
45		Condiments/Confectioneries e.g. Biscuits, toffees and spices	Per Annum				
		CAT A - Wholesale		100.00	100.00	100.00	100.00
		CAT B - Retail		50.00	50.00	50.00	50.00
		CAT C - Table Top		20.00	20.00	20.00	20.00
46		Console (consul) Games	Per Annum				
		CAT 'A' Large		1,200.00	1,200.00	1,200.00	1,200.00
		CAT 'B' Small		800.00	800.00	800.00	800.00
		CAT 'C' Roving		200.00	200.00	200.00	200.00
47		Contractors/Suppliers (Registration)	Onetime				
		CAT A - Assembly Revenue Contractors		300.00	300.00	300.00	300.00
		CAT B - Disinfestation Agencies		100.00	100.00	100.00	100.00
		CAT C - Agents of Utility Company		80.00	80.00	80.00	80.00

		CAT D - Sand/Stones/Gravel Contractors		500.00	500.00	500.00	500.00
		CAT E - Suppliers		150.00	150.00	150.00	150.00
		CAT F - Building		200.00	200.00	200.00	300.00
		CAT G - Electrical		150.00	150.00	150.00	150.00
		CAT H - Civil Works		300.00	300.00	300.00	300.00
		CAT I - Liquid and Solid Waste		200.00	200.00	200.00	300.00
		CAT J - Road		300.00	300.00	300.00	500.00
		CAT K – Borehole drillers		300.00	300.00	300.00	300.00
		CAT L - Others		100.00	100.00	100.00	100.00
48		Contractors' Licence (renewal)	Per Annum				
		CAT A - Assembly Revenue Contractors		150.00	150.00	150.00	150.00
		CAT B - Disinfestation Agencies		50.00	50.00	50.00	50.00
		CAT C - Agents of Utility Company		40.00	40.00	40.00	40.00
		CAT D - Sand/Stones/Gravel Contractors		200.00	200.00	200.00	200.00
		CAT E - Suppliers		100.00	100.00	100.00	100.00
		CAT F - Building		100.00	100.00	100.00	200.00
		CAT G - Electrical		100.00	100.00	100.00	100.00
		CAT H - Civil Works		100.00	100.00	100.00	200.00
		CAT I - Liquid and Solid Waste		100.00	100.00	100.00	100.00
		CAT J - Road		100.00	100.00	100.00	200.00
		CAT K – Borehole Drillers		150.00	150.00	150.00	150.00
49		Computer Schools/Centre	Per Annum				
		CAT A - Local (Big)		300.00	300.00	300.00	300.00
		CAT B - Local (Small)		200.00	200.00	200.00	200.00
50		Computer/Accessories/ Office Equipment Repairs	Per Annum				
		CAT A - Large		100.00	100.00	100.00	100.00
		CAT B - Medium		75.00	75.00	75.00	75.00
		CAT C - Small		50.00	50.00	50.00	50.00
51		Cosmetics Sales	Per Annum				
		CAT A - Wholesale and Retail		75.00	75.00	75.00	150.00
		CAT B - Wholesale Only		50.00	50.00	50.00	100.00
		CAT C - Retail		20.00	20.00	20.00	50.00
		CAT D - Table top		10.00	10.00	10.00	20.00
52		Dislodging Companies	Per Annum				
		CAT 'A' Large		200.00	200.00	200.00	200.00
		CAT 'B' Small		100.00	100.00	100.00	100.00
53		Draughtsmanship Business	Per Annum				
		CAT 'A' Big		80.00	80.00	80.00	80.00
		CAT 'B' Small		50.00	50.00	50.00	50.00
54		Drilling Companies	Per Annum				
	i	Mining					
		CAT A - Exploration & Prospecting - (Big)		15,000	15,000	15,000	15,000
		CAT B - Exploration &Prospecting - (Small)		9,000	9,000	9,000	9,000

		CAT C - Ancillary Services		5,000	5,000	5,000	5,000
	ii	Water					
		CAT A - Exploration & Prospecting - (Big)		2,000	2,000	2,000	2,000
		CAT B - Exploration & Prospecting - (Small)		1,500	1,500	1,500	1,500
55		Dog Licence/Sale	Per Annum				
		CAT A - Big Size (Exotic Only)		30.00	30.00	30.00	30.00
		CAT B - Big Size (Local Only)		20.00	20.00	20.00	20.00
		CAT C - Puppy (Exotic & Local)		50.00	50.00	50.00	50.00
		CAT D - Puppy (Exotic Only)		25.00	25.00	25.00	25.00
		CAT E - Puppy (Local Only)		5.00	5.00	5.00	5.00
56		Dressmakers / Tailors	Per Annum				
		Small scale		70.00	70.00	70.00	70.00
57		Dressmakers / Tailors Services	Per Annum				
		CAT A - Knitting, Haberdashery and Embroidery		70.00	70.00	70.00	70.00
		CAT B - Knitting and Embroidery		60.00	60.00	60.00	60.00
		CAT C - Embroidery only		40.00	40.00	40.00	40.00
		CAT D - Knitting only		40.00	40.00	40.00	40.00
		CAT E - Haberdashery Only		40.00	40.00	40.00	40.00
58		Drinking Bars/Spots	Per Annum				
		CAT A - Big Time Operators		100.00	100.00	100.00	100.00
		CAT B - Beer, Wines, Spirits and Bupra		75.00	75.00	75.00	75.00
		CAT C - Akpeteshie and Other Drinks		70.00	70.00	70.00	70.00
		CAT D - Others (Excluding Akpeteshie)		50.00	50.00	50.00	50.00
		CAT E - Mobile Vendors		40.00	40.00	40.00	40.00
59		Egg Dealers	Per Annum				
		CAT A - Wholesale		50.00	50.00	50.00	50.00
		CAT B - Retail Shops		30.00	30.00	30.00	30.00
		CAT C - Mobile Retail		10.00	10.00	10.00	10.00
60		Educational Institutions – Private	Per Annum				
	i	Pre-school Facilities					
		CAT A - Day Care/Crèche/Nursery/KG High class pre-school		500.00	500.00	500.00	500.00
		CAT B - Day Care/Crèche/Nursery/KG middle Class		450.00	450.00	450.00	450.00
		CAT C - Day Care/Crèche/Nursery		400.00	400.00	400.00	400.00
		CAT D - Day Care/Crèche		350.00	350.00	350.00	350.00
		CAT E - Day Care or Crèche or Nursery or KG only		250.00	250.00	250.00	250.00
	ii	Primary Schools/Junior High Schools		550.00	550.00	550.00	550.00
	iii	Senior High/Technical		600.00	600.00	600.00	600.00
	iv	Training & Vocational Institutions					
		Fashion Designing School		500.00	500.00	500.00	500.00

		Catering School		400.00	400.00	400.00	400.00
		Floral Training School		300.00	300.00	300.00	300.00
		Cosmetologist/Beauticians		250.00	250.00	250.00	250.00
	v	Tertiary Schools					
		Category 'A' - Degree and above		1,000.00	1,000.00	1,000.00	1,000.00
		Category 'B' - Diploma		800.00	800.00	800.00	800.00
		Category 'C' - Certificates		500.00	500.00	500.00	500.00
61		Electronic Appliances/Shops	Per Annum				
		New & Second Hand					
		CAT A - Wholesalers cum Retailers (Large)		500	500	500	500.00
		CAT B - Wholesalers cum Retailers (Small)		250.00	250.00	250.00	250.00
		CAT C - Retailers (Shops and Containers - Large)		100.00	100.00	100.00	100.00
		CAT D - Retailers (Shops and Containers - Small)		50.00	50.00	50.00	50.00
		CAT E - Retailers - (Table Top- Large)		40.00	40.00	40.00	40.00
		CAT F - Retailers - Table Top - Small)		20.00	20.00	20.00	20.00
62		Electronic Parts Dealers	Per Annum				
		CAT A (e.g. T.V. and fridge motors parts)		50.00	50.00	50.00	50.00
		CAT 'B' Medium		30.00	30.00	30.00	30.00
		CAT 'C' Small		25.00	25.00	25.00	25.00
63		Electrical Appliances	Per Annum				
		New & Second-hand					
		CAT A –Wholesalers & Retailing		100.00	100.00	100.00	100.00
		CAT B - Retailers (Large)		80.00	80.00	80.00	80.00
		CAT C - Retailers - (Small)		70.00	70.00	70.00	70.00
		CAT D - Table Top		10.00	10.00	10.00	10.00
64		Electronic Media (Radio)	Per Annum				
		CAT A - District		1,200.00	1,200.00	1,200.00	1,200.00
		CAT B - Community		1,000.00	1,000.00	1,000.00	1,000.00
		CAT C - Information Centres (CAT. A.C)		100.00	100.00	100.00	100.00
		CAT D - Information Centres (CAT.B-D.C)		50.00	50.00	50.00	50.00
65		Embossment Centres	Per Annum				
		CAT A – CAT B - Stickers (Vehicles & Containers)		50.00	50.00	50.00	50.00
		CAT B - Stickers (motor tricycles)		30.00	30.00	30.00	30.00
		CAT C- Stickers (motorbikes)		10.00	10.00	10.00	20.00
66		Entertainment Services					
		CAT A - Club Houses		500.00	500.00	500.00	500.00
		CAT B - Night Drinking Spots		300.00	300.00	300.00	300.00
		CAT C - Pubs		150.00	150.00	150.00	150.00
67		Event Organisers	Per Annum				
		CAT A - Social, Large (e.g. Weddings)		200.00	200.00	200.00	200.00
		CAT 'B' - Small		100.00	100.00	100.00	100.00
68		Exporters	Per Annum				

		CAT A - Cash Crop		1,400.00	1,400.00	1,400.00	1,400.00
		CAT B - Timber		1,600.00	1,600.00	1,600.00	1,600.00
		CAT C - Food Crops		750.00	750.00	750.00	750.00
69		Feed Sellers	Per Annum				
		CAT A - Wholesale		100.00	100.00	100.00	100.00
		CAT B - Distributors		70.00	70.00	70.00	70.00
		CAT C - Retail		30.00	30.00	30.00	30.00
70		Fish Farming Companies	Per Annum				
		CAT A - Large Scale		100.00	100.00	100.00	100.00
		CAT B - Medium Scale		75.00	75.00	75.00	75.00
		CAT C - Small Scale		50.00	50.00	50.00	50.00
71		Financial Institutions (Banking)	Per Annum				
		CAT A - Main/Head Office (commercial)		6,000.00	6,000.00	6,000.00	6,000.00
		CAT B – Branch Office (commercial)		3,000.00	3,000.00	3,000.00	3,000.00
		CAT C - Agency Office (commercial)		2,000.00	2,000.00	2,000.00	2,000.00
		CAT D - Rural Bank – Head Office		2,000.00	2,000.00	2,000.00	3,000.00
		CAT E - Agency Office (Rural Bank)		700.00	700.00	700.00	1,000.00
		CAT F - Mobilisation Centres/Vans		150.00	150.00	150.00	300.00
72		Financial Institutions (Non-Banking)	Per Annum				
	i	Insurance Companies, Debt Servicing Companies, Security Discount Houses etc.					
		CAT A - Head Office		3,000.00	3,000.00	3,000.00	3,000.00
		CAT B - Branch Office		2,500.00	2,500.00	2,500.00	2,500.00
		CAT C - Agency Office		1,200.00	1,200.00	1,200.00	1,200.00
	ii	Micro-Finance Institutions					
	-	Saving and Loans Company/Credit Unions					
		CAT A - Head Office		1,000.00	1,000.00	1,000.00	1,000.00
		CAT B - Branch Office		470.00	470.00	470.00	700.00
		CAT C - Collection Points		135.00	135.00	135.00	300.00
		CAT D - Susu Collectors		65.00	65.00	65.00	200.00
	-	Money Lending					
		CAT 'A' Large		500.00	500.00	500.00	500.00
		CAT 'B' Medium		300.00	300.00	300.00	300.00
		CAT 'C' Small		150.00	150.00	150.00	150.00
	-	Mobile Money					
		Local operators		150.00	150.00	150.00	150.00
	-	Forex Bureaus		200.00	200.00	200.00	200.00
73		Furniture Showroom	Per Annum				
		CAT A - Large		150.00	150.00	150.00	150.00
		CAT B - Medium		100.00	100.00	100.00	100.00
		CAT C - Small		50.00	50.00	50.00	50.00
74		Funeral – Undertaker's Licence		150.00	150.00	150.00	150.00
75		Gold Businesses	Per Annum				
		Goldsmith		300.00	300.00	300.00	300.00
76		Glass Sellers (Tainted /Plain)	Per Annum				

		CAT A - Large		300.00	300.00	300.00	300.00
		CAT B - Medium		250.00	250.00	250.00	250.00
		CAT C - Small		200.00	200.00	200.00	200.00
77		Hawkers Licence	Per Month				
		CAT A - Barbers		2.00	2.00	2.00	5.00
		CAT B - Used Shoe Sellers		3.00	3.00	3.00	5.00
		CAT C - Used Clothe Sellers		3.00	3.00	3.00	5.00
		CAT D- Herbal Medicine		2.00	2.00	2.00	5.00
		CAT E - Watch/Necklace Sellers		2.00	2.00	2.00	5.00
		CAT F - Confectionaries		2.00	2.00	2.00	5.00
		CAT G - Cloth and Material Sellers		4.00	4.00	4.00	5.00
		CAT H - Leather Products		2.00	2.00	2.00	5.00
		CAT I - Foodstuffs		1.00	1.00	1.00	5.00
		CAT J - Others		3.00	3.00	3.00	5.00
78		Health Facilities – Private	Per Annum				
	i	Physio					
		CAT A - Large		200.00	200.00	200.00	200.00
		CAT B - Medium		150.00	150.00	150.00	150.00
		CAT C - Small		100.00	100.00	100.00	100.00
	ii	Body Building Gym					
		CAT A - Large Scale (Club Setting)		125.00	125.00	125.00	125.00
		CAT B - Medium Scale		100.00	100.00	100.00	100.00
		CAT C - Small Scale		50.00	50.00	50.00	50.00
	iv	Eye Clinics					
		CAT A - Large		200.00	200.00	200.00	200.00
		CAT B - Small		100.00	100.00	100.00	100.00
	v	Dental Clinics					
		CAT A - Large		200.00	200.00	200.00	200.00
		CAT B - Medium		150.00	150.00	150.00	150.00
		CAT C - Small		75.00	75.00	75.00	75.00
	vi	Maternity Homes					
		CAT A - General Services		100.00	100.00	100.00	100.00
		CAT B - Midwifery Services		50.00	50.00	50.00	50.00
	vii	Hospitals/Clinics					
		CAT A - Specialised (Chiropractic /Homeopathic)	Per annum	1,200.00	1,200.00	1,200.00	1,200.00
		CAT B - In and Outpatient		800.00	800.00	800.00	800.00
		CAT C - Outpatient		300.00	300.00	300.00	300.00
	viii	Medical Laboratory Facilities					
		CAT A - General Services		300.00	300.00	300.00	300.00
		CAT B - Specialised Services		250.00	250.00	250.00	250.00
79		Herbal Medicine	Per Annum				
		CAT A –Clinic and Medicine Producers (Local)		510.00	510.00	510.00	510.00
		CAT B - Clinic Only (Local)		100.00	100.00	100.00	100.00
		CAT C - Medicine Producers Only (Local)		75.00	75.00	75.00	75.00
		CAT D - Herbal Shops (Local)		50.00	50.00	50.00	50.00
		CAT E - Shop on wheel (Mobile)		30.00	30.00	30.00	30.00

80		Hair & Beauty Service Providers	Per Annum				
	i.	Service Provision					
		CAT A - Salon with pedicure, manicure, braiding/weaving		70.00	70.00	70.00	70.00
	ii.	Product Sales					
		CAT A - Large		200.00	200.00	200.00	200.00
		CAT B - Medium		150.00	150.00	150.00	150.00
		CAT C - Small		100.00	100.00	100.00	100.00
81		Hotels/ Guest Houses / Beach Resorts/ Hostels	Per Annum				
	i	Hotels					
		CAT A - Three Star		3,000.00	3,000.00	3,000.00	3,000.00
		CAT B - Two Star		1,500.00	1,500.00	1,500.00	1,500.00
		CAT C - One Star		800.00	800.00	800.00	800.00
		CAT D - Budget Facilities		550.00	550.00	550.00	550.00
	iii	Hostels (Private):					
		CAT A - (Above 40 Rooms)		1,200.00	1,200.00	1,200.00	1,200.00
		CAT B - (11-40 Rooms)		1,000.00	1,000.00	1,000.00	1,000.00
		CAT C - (Below 10 Rooms)		600.00	600.00	600.00	600.00
82		Ice Cream/Yoghurt	Per Annum				
		CAT E - Wholesale/Depot		250.00	250.00	250.00	250.00
		CAT F – Retail		50.00	50.00	50.00	50.00
83		Jewellery Shops	Per Annum				
		CAT. A - Retailing (Large)		50.00	50.00	50.00	50.00
		CAT B - Retailing (Medium)		30.00	30.00	30.00	30.00
		CAT C - Retailing (Small)		15.00	15.00	15.00	15.00
		CAT D - Table Top		10.00	10.00	10.00	10.00
84		Livestock	Per Annum				
		CAT A - large-sized farm (Above 200 heads)		600.00	600.00	600.00	600.00
		CAT B - Large-sized farm(150-200)		400.00	400.00	400.00	400.00
		CAT C - Medium-sized farm (100-149)		200.00	200.00	200.00	200.00
		CAT D - Small-sized farm (Above 50)		150.00	150.00	150.00	150.00
		CAT E - Small-sized farm (Below 50)		50.00	50.00	50.00	50.00
85		Lottery Business	Per Annum				
		CAT A - National Marketing Companies/Agents/Receiver		580.00	580.00	580.00	580.00
		CAT D – Writer/kiosk		60.00	60.00	60.00	60.00
86		Lumber Business	Per Annum				
		CAT 'A' Big		1,500.00	1,500.00	1,500.00	1,500.00
		CAT 'B' Small		1,000.00	1,000.00	1,000.00	1,000.00
87		Mattress/Foam Products	Per Annum				
		CAT A - Wholesale with showrooms		300.00	300.00	300.00	300.00
		CAT B - Medium Scale (Retailers)		150.00	150.00	150.00	150.00
		CAT C - Small Scale (Retailers)		50.00	50.00	50.00	50.00
88		Metal Fabricators	Per Annum				
		CAT A - Filling Station Sheds/Trailers/Underground Tanks		2,500.00	2,500.00	2,500.00	2,500.00

		Moulding					
		CAT B - Agro Processing Machines Surface Tanks		1,000.00	1,000.00	1,000.00	1,000.00
		CAT C - Domestic Milling Machines		500.00	500.00	500.00	500.00
		CAT D - Canopies and Scaffolding		150.00	150.00	150.00	150.00
		CAT E - Pot and Sheet moulders		50.00	50.00	50.00	50.00
89		Milling Businesses	Per Month				
		CAT A - Above 3 Machines		50.00	50.00	50.00	50.00
		CAT B - 2-3 Machines		30.00	30.00	30.00	30.00
		CAT C - 1 Machine Only		20.00	20.00	20.00	20.00
		CAT D – Fufu milling Machine		15.00	15.00	15.00	15.00
90		Mineral Water Producers	Per Annum				
		CAT A - Bottled, Sachet & Filtered Water		1,000.00	1,000.00	1,000.00	1,000.00
		CAT B - Bottled & Sachet Water		800.00	800.00	800.00	800.00
		CAT C - Sachet Water		300.00	300.00	300.00	600.00
91		Mineral Water Distribution/Sales	Per Annum				
		CAT A - Depot		750.00	750.00	750.00	750.00
		CAT B - Wholesale		500.00	500.00	500.00	500.00
		CAT C - Retailer (Large)		250.00	250.00	250.00	250.00
		CAT D - Retailer (Medium)		200.00	200.00	200.00	200.00
		CAT E - Retailer (Small)		150.00	150.00	150.00	150.00
92		Mobile Phone & Accessories Sales/Assembling/Repairs					
		CAT A - Retail/Repairs		50.00	50.00	50.00	50.00
		CAT B - Retail Only		35.00	35.00	35.00	35.00
		CAT C - Repairs Only		30.00	30.00	30.00	30.00
		CAT D - Repairs Only (Small)		20.00	20.00	20.00	20.00
93		Mobile Phone Cards Sales					
		CAT A - Distribution/Retail		50.00	50.00	50.00	50.00
		CAT B - Distribution Only		25.00	25.00	25.00	25.00
		CAT D - Retail		5.00	5.00	5.00	5.00
94		Non-Governmental Institutions Registration	Onetime payment				
		CAT A - International NGOs/CSOs		100.00	100.00	100.00	100.00
		CAT B - Local NGOs/CSOs		50.00	50.00	50.00	50.00
		CAT C - Community CSOs, CBOs		50.00	50.00	50.00	50.00
		CAT D – Fun Clubs		50.00	50.00	50.00	50.00
95		Non-governmental Institutions (Renewal)	Per Annum				
		CAT A - International NGOs/CSOs		50.00	50.00	50.00	50.00
		CAT B - Local NGOs/CSOs		25.00	25.00	25.00	25.00
		CAT C - Community NGOs/CSOs		15.00	15.00	15.00	15.00
96		Mobile Sales Vans (Per Vehicle) others	Per Annum	50.00	50.00	50.00	50.00
97		Optical Services (eg. Eye glasses)	Per Annum				
		CAT A - Large		40.00	40.00	40.00	40.00
		CAT B - Medium		30.00	30.00	30.00	30.00
		CAT C - Small		5.00	5.00	5.00	5.00

98		Private Meat Van	Per Annum	50.00	50.00	50.00	50.00
99		Pharmaceuticals	Per Annum				
		CAT A - Wholesale		1,000.00	1,000.00	1,000.00	1,000.00
		CAT B - Wholesale cum retail		1,500.00	1,500.00	1,500.00	1,500.00
		CAT C - Licensed Chemical Shop		350.00	350.00	350.00	350.00
		CAT D – License chemicals – small shop		250.00	250.00	250.00	250.00
100		Photographers / Video Operators	Per Annum				
		CAT A - Photo/Video Company with Labs		225.00	225.00	225.00	225.00
		CAT B - Photo /Video Company without Labs		150.00	150.00	150.00	150.00
		CAT C - Photographic Laboratory		100.00	100.00	100.00	100.00
		CAT D - Photo Shops/Studio		50.00	50.00	50.00	50.00
		CAT E - Individual video and photography operator		25.00	25.00	25.00	25.00
101		Printing Houses	Per Annum				
		CAT A - Large Scale		700.00	700.00	700.00	700.00
		CAT B - Medium Scale		550.00	550.00	550.00	550.00
		CAT C - Small Scale		300.00	300.00	300.00	300.00
		CAT D - Binders		100.00	100.00	100.00	100.00
		CAT E – Others		50.00	50.00	50.00	50.00
102		Plastic Product Sales	Per Annum				
		CAT A- manufactures		500.00	500.00	500.00	500.00
		CAT B - Wholesaler (Large)		100.00	100.00	100.00	100.00
		CAT C - Wholesale (Small)		80.00	80.00	80.00	80.00
		CAT D - Retail (Large)		75.00	75.00	75.00	75.00
		CAT E - Retail (Medium)		60.00	60.00	60.00	60.00
		CAT F - Retail (Small)		35.00	35.00	35.00	35.00
		CAT G - Polyethylene Sellers		30.00	30.00	30.00	30.00
103		Poultry Farm	Per Annum				
		CAT A - Above 2000 Birds		150.00	150.00	150.00	300.00
		CAT B - Up to 2000 Birds		150.00	150.00	150.00	200.00
		CAT C - Up to 1000 Birds		120.00	120.00	120.00	150.00
		CAT D - Up to 500		50.00	50.00	50.00	100.00
104		Plywood Manufacturer	Per Annum	750.00	750.00	750.00	750.00
105		Plywood Sellers	Per Annum				
		CAT 'A' Large		200.00	200.00	200.00	200.00
		CAT 'B' Medium		125.00	125.00	125.00	125.00
		CAT 'C' Small		50.00	50.00	50.00	50.00
106		Refrigerator/Air Condition Mechanics	Per Annum				
		CAT 'A' Big		50.00	50.00	50.00	100.00
		CAT 'B' SmallIM		20.00	20.00	20.00	50.00
107		Rubber Stamp Makers		30.00	30.00	30.00	30.00
108		Scrap Metal Dealers	Per Annum				
		CAT A - Large Scale (Exporter)		1,000.00	1,000.00	1,000.00	1,500.00
		CAT B - Medium Scale (Depot)		650.00	650.00	650.00	1000.00
		CAT C - Small Scale (Collection Points)		100.00	100.00	100.00	300.00
109		Self Employed Artisans	Per Annum				

		Masons, Carpenters, Plumbers, Electricians, Painters, Steel Benders, Tile Layers, Fitters etc.		70.00	70.00	70.00	100.00
110		Service/Filling Stations	Per Annum				
		CAT A - Fuel, Shopping Centre and Vulcanizing		2,000.00	2,000.00	2,000.00	2,000.00
		CAT B - Fuel and Shopping Centres		1,800.00	1,800.00	1,800.00	1,800.00
		CAT C - Fuel Only		1,500.00	1,500.00	1,500.00	1,500.00
		CAT D - Surface Tank Points		300.00	300.00	300.00	300.00
		CAT E - Kerosene sales point		200.00	200.00	200.00	200.00
		CAT F - LPG Retail Points of CAT A		1,500.00	1,500.00	1,500.00	1,500.00
		CAT G - LPG Retail Points of CAT B		1,300.00	1,300.00	1,300.00	1,300.00
		CAT H – LPG Retail point only		1,200.00	1,200.00	1,200.00	1,200.00
111		Signage Makers	Per Annum				
		CAT A - Digital Signage		100.00	100.00	100.00	100.00
		CAT B - Non-digital		65.00	65.00	65.00	65.00
112		Signage Writers	Per Annum				
		CAT A - Electronic		75.00	75.00	75.00	75.00
		CAT B - Manual		50.00	50.00	50.00	50.00
113		Spare Parts Sales Outlets (New)	Per Annum				
		Category A - Importers/Wholesalers Only		300.00	300.00	300.00	300.00
		Category B - Retailers Large		150.00	150.00	150.00	150.00
		Category C - Retailers Medium		100.00	100.00	100.00	100.00
		Category D - Retailers Small		50.00	50.00	50.00	50.00
114		Spare Parts Sales Outlets:(Second-hand)	Per Annum				
		Category A - (Home Second-Hand Engine Shops)		200.00	200.00	200.00	200.00
		Category B - Retailers Large		150.00	150.00	150.00	150.00
		Category C - Retailers Medium		90.00	90.00	90.00	90.00
		Category D - Retailers Small		60.00	60.00	60.00	60.00
		Category E - Kiosk / Table Top		25.00	25.00	25.00	25.00
115		Special Tutoring (Professional Part-Time classes/Remedial School)		50.00	50.00	50.00	50.00
116		Straw Basket Weavers and Sales	Per Annum	20.00	20.00	20.00	20.00
117		Terrazzo Making	Per Annum				
		CAT A - Two machines and above		200.00	200.00	200.00	200.00
		CAT B - One Machine		150.00	150.00	150.00	150.00
118		Telecommunication Companies	Per Annum				
	i	Phone and Internet Services Providers					
		CAT A - Service Centres		2,500	2,500	2,500	2,500
		CAT B - Outsourced Service Centres		1,500.00	1,500.00	1,500.00	1,500.00
	ii	Internet Services Providers					
		CAT 'A' Large		1,500.00	1,500.00	1,500.00	1,500.00
		CAT 'B' Medium		1,000.00	1,000.00	1,000.00	1,000.00
		CAT 'C' Small		800.00	800.00	800.00	800.00
119		Toilet Operators (Private)	Per Annum				
		CAT A - Up to 24 Seated		100.00	100.00	100.00	100.00

		CAT B - 9-16 seated		70.00	70.00	70.00	70.00
		CAT C - Up to 8 seated		40.00	40.00	40.00	40.00
120		Transport Companies – Passengers	Per Annum				
		Road					
		CAT A - With own Terminal		1,000.00	1,000.00	1,000.00	1,000.00
		CAT B - Operating from Publicly Owned Terminal		800.00	800.00	800.00	800.00
121		Transport Unions (Lorry park Operations)					
		CAT 'A' – GPRTU		600.00	600.00	600.00	600.00
		CAT 'B' - PROTOA		450.00	450.00	450.00	450.00
		CAT 'C' - Others		300.00	300.00	300.00	300.00
122		Tyre/Battery Dealers – New	Per Annum				
		CAT A - Wholesale		550.00	550.00	550.00	550.00
		CAT B - Retail		60.00	60.00	60.00	60.00
123		Tyre/Battery Dealers – Used	Per Annum				
		CAT A - Wholesale		400.00	400.00	400.00	400.00
		CAT B - Retail		50.00	50.00	50.00	50.00
		CAT C - Wayside		15.00	15.00	15.00	15.00
124		TV & Radio Repairers	Per Annum	50.00	50.00	50.00	50.00
125		Timber Products Retail Outlets	Per Annum				
		CAT A - Large scale		300.00	300.00	300.00	300.00
		CAT B - Medium scale		200.00	200.00	200.00	200.00
		CAT C - Small scale		100.00	100.00	100.00	100.00
126		Urinal Operators (Private)	Per Annum				
		CATA - Large		25.00	25.00	25.00	240.00
		CAT B - Medium		15.00	15.00	15.00	120.00
		CAT C - Small		10.00	10.00	10.00	60.00
127		Veterinary Clinic/Hospital	Per Annum				
		CAT A - Vet, Lab and Shop		100.00	100.00	100.00	100.00
		CAT B - Vet and Shop		75.00	75.00	75.00	75.00
		CAT C - Vet Only		50.00	50.00	50.00	50.00
		CAT D - Shop Only		25.00	25.00	25.00	25.00
128		Vehicle – Driver’s Registration	Onetime				
	I	Registration					
		Taxi Driver Licence		10.00	10.00	10.00	10.00
		Trotro/Bus Driver Licence		15.00	15.00	15.00	15.00
		Heavy Duty Driver		20.00	20.00	20.00	20.00
		Multi-Purpose Licence		30.00	30.00	30.00	30.00
		Car Rental		15.00	15.00	15.00	15.00
		Wheel Cart		2.00	2.00	2.00	2.00
		Tractor		20.00	20.00	20.00	20.00
		Truck Vehicle		30.00	30.00	30.00	30.00
		Tanker Vehicle		30.00	30.00	30.00	30.00
		Earth/ Excavating / Levelling Machinery		40.00	40.00	40.00	40.00
129	II	Vehicle Stickers for Embossment	Per Annum				
	i	General					
		Taxi		10.00	10.00	10.00	30.00
		Heavy Duty Vehicles		12.00	12.00	12.00	40.00

		Light Duty Vehicles		15.00	15.00	15.00	20.00
		Multi-Purpose		18.00	18.00	18.00	18.00
		4 - Wheel Cart (Truck)		1.00	1.00	1.00	1.00
		1 & 2- Wheel Cart		30.00	30.00	30.00	30.00
		Tricycles(Kunkum/Prijia)		100.00	100.00	100.00	100.00
		Tricycles (Motorking/Aboboyaa)		50.00	50.00	50.00	50.00
	ii	Buses/Trotro	Per Annum				
		46 Passengers and above		15.00	15.00	15.00	30.00
		34 - 45 Passengers		18.00	18.00	18.00	25.00
		24 - 33 Passengers		20.00	20.00	20.00	25.00
		8 - 23 Passengers		21.00	21.00	21.00	21.00
	iii	Trucks	Per Annum				
		1. Articulator / Timber Trucks		20.00	20.00	20.00	50.00
		2. Cargo Trucks (10 Tons above)		12.00	12.00	12.00	40.00
		3. Cargo Trucks/Kia (Below 10 Tons)		10.00	10.00	10.00	30.00
		4. Tipper Trucks:					
		- Up to 9.5 Cubic metres		15.00	15.00	15.00	20.00
		- 10 - 14 Cubic metres		18.00	18.00	18.00	18.00
		- 15 - 25 Cubic metres		20.00	20.00	20.00	20.00
	ix	Others Vehicles	Per Annum				
		Cesspit Emptier		20.00	20.00	20.00	20.00
		Hearse		15.00	15.00	15.00	15.00
		Towing Truck		12.00	12.00	12.00	12.00
		Tractors		10.00	10.00	10.00	10.00
130		Wood Fuel	Per Annum				
		CAT A - Charcoal Producers		75.00	75.00	75.00	75.00
		CAT B - Firewood Sellers (Large)		50.00	50.00	50.00	50.00
		CAT C - Firewood Sellers (Medium)		25.00	25.00	25.00	25.00
		CAT D - Firewood Sellers (Small)		15.00	15.00	15.00	15.00
		CAT E - Charcoal Sellers		10.00	10.00	10.00	10.00
131		Wood Designers					
		CAT 'A' Big		50.00	50.00	50.00	50.00
		CAT 'B' Small		30.00	30.00	30.00	30.00

8.2 Fees

Main Item	Sub-item	ITEM	Unit of Measure	2022	2023	2024	2025
1		Burial (Cemetery) Fees	Per burial				
	i	General					
		CAT A - 1 - 5 years		0.00	0.00	0.00	0.00
		CAT B - 6 -17 years		5.00	5.00	20.00	20.00
		CAT C - Adults (Above 18 years)		10.00	10.00	30.00	30.00
		CAT D - Tombstone e.g. marble, terrazzo, vault		100.00	100.00	100.00	100.00
	ii	Grave space reservation - Public Cemetery					
		CAT A - Allocation		500.00	500.00	500.00	500.00
		CAT B -Renewal/ Maintenance	Per Annum	100.00	100.00	100.00	100.00
	iii	Mausoleum	Per burial	50.00	50.00	50.00	50.00
	iv	Burials at Home	Per burial	1,000.00	2,000.00	2,000.00	2,000.00
	v	Exhumation of Corpse (digging of corpse)	Per Court Order	200.00	200.00	200.00	200.00
2		Business/Product Promotion	Per Week	200.00	200.00	200.00	200.00
3		Conservancy					
	i	Franchised					
		Franchise - Public Toilet Operators	Per Week	40.00	40.00	40.00	40.00
		Franchise - Public Bath house Operators	Per week	15.00	15.00	15.00	15.00
		Franchise - Public Urinal Operators	Per week	10.00	10.00	10.00	10.00
		KVIP	Per Visit	0.30	0.50	0.50	0.50
	ii	Public Urinals	Per Visit	0.20	0.50	0.50	0.50
4		MARKET					
		Market Tolls (Daily/ Night Tolls)	Per day/night	1.00	1.00	1.00	2.00
5		Environmental Health Inspection and Certificate fee	Per Annum				
	i	Mineral Water producers		200.00	200.00	200.00	200.00
	ii	Suitability (Health) Certification					
		CAT A - Hotels and Restaurants		125.00	125.00	200.00	200.00
		CAT B - Chop and Drinking Bars		50.00	50.00	100.00	100.00
		CAT C - Food Vendors		10.00	10.00	30.00	30.00
6		EXPORT/CONVEYANCE					
	i	Animals					
		Cow	Per animal	6.00	6.00	10.00	10.00
		Sheep, Goats, Pigs, Donkey, Dog etc.	Per animal	3.00	3.00	5.00	5.00
		Birds	Per bird	1.00	1.00	2.00	2.00

		Bush Meat	Per animal	2.00	2.00	5.00	5.00
	iv	Charcoal					
			Per Maxi bag	1.00	1.00	1.50	1.50
			Per Mini bag	0.50	0.50	1.00	1.00
	v	Firewood					
		- Articulator Truck	Per load	25.00	25.00	25.00	25.00
		- Mummy Truck	Per load	20.00	20.00	20.00	20.00
		- Kia Truck	Per load	15.00	15.00	15.00	15.00
		- motor king/ Donkey Cart	Per load	5.00	5.00	5.00	5.00
	vi	Fruits (Banana, Mango, Pawpaw, Pineapple, Pear, Oranges etc.)	Per crate/bag/ basket	1.00	1.00	2.00	2.00
	vii	Milled Foods (Corn dough, Cassava dough, Groundnut paste, Gari etc.	Per bag/ Per container	1.00	1.00	2.00	2.00
	xvii	Sand including river and sea sand					
		- Single axle	Per load	2.00	2.00	5.00	5.00
		- Double axle	Per load	3.00	3.00	10.00	10.00
		- Operational fee	Per annum	200.00	200.00	200.00	200.00
	xviii	Roots and Tubers					
		Yam	100 pieces	2.00	5.00	5.00	5.00
		Yam - Articulator Truck	Per pole	5.00	5.00	10.00	10.00
		Yam - Mummy Truck	Per pole	5.00	5.00	10.00	10.00
		Yam - Kia Truck	Per pole	5.00	5.00	10.00	10.00
		Yam - motor king	Per load	2.00	2.00	5.00	5.00
		Cocoyam, Cassava, Potato	Per Maxi bag	1.00	1.00	1.50	1.50
		Cocoyam, Cassava, Potato	Per Mini bag	0.50	0.50	1.00	1.00
	xi	Vegetable dealers	Per bag/crate/ basket	1.00	1.00	1.00	1.00
	xii	Palm Oil, Coconut Oil, Groundnut Oil	Per gallon (4.5 Litres)	0.50	0.50	0.50	0.50
	xiv	Shea Butter	Per Calabash/ box	0.50	0.50	0.50	0.50
	xix	Cashew nuts	Per bag	1.00	1.00	2.00	2.00
	xix	Sawn Wood Export					
		KIA Truck	Per Load	30.00	30.00	50.00	50.00
		Tipper Truck	Per Load	50.00	50.00	80.00	80.00
		Cargo Truck	Per Load	80.00	80.00	100.00	100.00
		Articulator Truck	Per Load	100.00	100.00	150.00	150.00
		Off-Loading/Landing Fee					
		CAT A – Trucks and Buses	Per Load	50.00	50.00	50.00	50.00
		CAT B -					
7		Information Van Hiring (Assembly's)	Per/Day				
		CAT A - Public Use		100.00	100.00	100.00	100.00
		CAT B - Private Use		200.00	200.00	200.00	200.00
8		SLAUGHTER HOUSE					
		Slaughter of Cow/Donkey	Per animal	5.00	5.00	10.00	10.00

		Slaughter of Sheep/Goat/ Pig	Per animal	2.00	2.00	5.00	5.00
9		LORRY PARK LOADING FEES					
	i	Commercial Vehicles					
		Taxi/Hiring	Per day	1.00	1.00	1.00	2.00
		Mini Bus Up to 12-23 seater	Per day	2.00	2.00	2.00	3.00
		Bus/Kia Up to 24-33 seater		2.50	2.50	2.50	3.50
		Bus/Kia (33 seater +)	Per day	3.00	3.00	3.00	4.00
		Articulator truck	Per day	4.00	4.00	4.00	5.00
		Tipper truck	Per day	3.00	3.00	3.00	3.00
		Lorry park Overseer (Book men)	Per day	0.50	0.50	0.50	0.50
		Rig Saw (Yellow Tricycle)	Per day	0.50	0.50	0.50	0.50
		Non-Lorry Park Mobile Vehicles (e.g. Taxi)	Per day	0.50	0.50	0.50	0.50
10		On-Street Parking					
		Saloon Car/ Pick-up	First 1 hour	0.50	0.50	0.50	0.50
		Saloon Car/ Pick-up	Second Hour	1.00	1.00	1.00	1.00
		Saloon Car/ Pick-up	Every hour above 2 hour	2.00	2.00	2.00	2.00
		Company parking	Per Day	3.00	3.00	3.00	3.00
		Shop Owners Parking	Per week	10.00	10.00	10.00	10.00
11		Warehouse Charges					
		CAT A – Up 5 Sq. metres	Per month				60.00
		CAT B – 6 to 10 Sq. metres	Per month				
		CAT C – 11 to 15 Sq. metres	Per month				
		CAT D – 16 to 20 Sq. metres	Per month				
		CAT E - above 20 Sq. metres	Per month				
12		MARRIAGE FEES					
		Ordinance (Cap 127)	Per Registration	100.00	100.00	100.00	100.00
		Customary Marriage	Per Registration	100.00	100.00	100.00	100.00
		Divorce Certificate (Customary)	Per Document	200.00	200.00	200.00	200.00
		Certificate of Marriage	Per Document	100.00	100.00	100.00	100.00
		Certified True Copy	Per document	50.00	50.00	50.00	50.00
		Authentication of Marriage Certificate		20.00	20.00	20.00	20.00
		Marriage ceremony (Weekdays)		100.00	100.00	100.00	100.00
		Marriage ceremony (Week-end)		50.00	50.00	50.00	50.00
		Search Fee (for marriage registration)		20.00	20.00	20.00	20.00
		Use of Assembly's Hall - Marriage Ceremony	Per day	100.00	100.00	100.00	100.00
		Registration of Churches for Marriage	Per Church	250.00	250.00	250.00	250.00
		Spinster/ Bachelor Certificate		100.00	100.00	100.00	100.00
13		Re-allocation Fees for Assembly Store/Stall		One Time Payment			
	i	Stall		10.00	10.00	10.00	10.00
	ii	Store		20.00	20.00	20.00	20.00
14		Sale of Contract Documents					

	li	Goods & Services					
		CAT A - Above 550,000 (Approved by Regional Tender Review Committee)		350.00	350.00	400.00	400.00
		CAT B - Above 75,000 - 550,000 (Approved by Entity Tender Committee)		300.00	300.00	350.00	350.00
		CAT C - Up to 75,000 (Approved by Entity Head)		250.00	250.00	300.00	300.00
	i	Works					
		CAT A - Above 750,000 Approved by Regional Tender Review Committee		400.00	400.00	500.00	500.00
		CAT B - Above 125,000 - 750,000 (Approved by Entity Tender Committee)		300.00	300.00	400.00	400.00
		CAT C - Up to 125,000 (Approved by Entity Head)		200.00	200.00	300.00	300.00

8.3 Fines

Main Item	Sub Item	Item Description	Unit of Measure	2022	2023	2024	2025
1		Traffic Offences					
	2	Riding bicycle and motorbike in the market			5.00	5.00	5.00
	3	Riding bicycle and motorbike on pedestrian walkways			5.00	5.00	5.00
	4	Impounded Vehicle	Overnight		20.00	20.00	20.00
	5	Refusal to obtain vehicle sticker					
		CAT A - Articulated/ Tipper Trucks			50.00	50.00	50.00
		CAT B - Commercial/Private			30.00	30.00	30.00
	6	Refusal to emboss sticker			20.00	20.00	20.00
	7	Refusal to acquire Taxi Driver Licence			25.00	25.00	25.00
2		Environmental Health/Safety/ Sanitation Offences					
	1	Defecating at unauthorized Places			50.00	50.00	50.00
	2	Urinating at unauthorized Places			2.00	2.00	2.00
	3	Selling at unauthorized Places			10.00	10.00	10.00
	4	Indiscriminate disposal/burning of refuse					
		Industrial Area			250.00	250.00	250.00
		Commercial Area			100.00	100.00	100.00
		Residential Area			30.00	30.00	30.00
		Office Area			30.00	30.00	30.00
	5	Weedy grounds -					
		Business/Commercial premises			250.00	250.00	250.00
		Residential premises			25.00	25.00	25.00
	6	Refusal to Re-plant Tree (property development)					
		Industrial			65.00	65.00	65.00
		Individual			30.00	30.00	30.00
	7	Refusal to pay for Environmental Health Permit			50% of the principal		
	8	Refusal to comply with abatement					
		CAT A – Industrial			300.00	300.00	300.00
		CAT B – Commercial			250.00	250.00	250.00
		CAT C – Residential			150.00	150.00	150.00
	9	Excessive Noise Making	Per Case		25.00	25.00	25.00
	10	Cutting of trees without permit	Per Tree		20.00	20.00	20.00
3		Impounding– Stray Animals					
	1	Collection – Sheep/ Goat/ Pigs/Dogs	Per animal/day		20.00	20.00	20.00

	2	Collection – Donkey/ Horse/ Cow	Per animal/day		50.00	50.00	50.00
	3	Feeding – Sheep/ Goats	Per day		5.00	5.00	5.00
	4	Feeding - Pigs	Per day		5.00	5.00	5.00
	5	Feeding - Dogs	Per day		20.00	20.00	20.00
	6	Feeding - Donkey/ Horse/Cow	Per day		35.00	35.00	35.00
	7	Penalties for refusal to pay impounding fines		50% of the revenue item			
4		Building Offences					
	1	Penalty for development without permit		50% of permit			
	2	Occupying Newly Completed Houses without Occupancy (Habitation) Certificate		50% of permit			
	3	Penalty For Unauthorised Placements		50% of permit			
	4	Penalty for Refurbishment/Rehabilitation/Renovate without permit		50% of permit			
	5	Penalty for development in unauthorised places		Surcharge based on cost of demolition			
	6	Penalty for Violating-Stop Work Order		50% of permit			
	7	Radio/TV/Internet Service Providers/Communication Mast & Others-Refusal to obtain permit		50% of principal			
5		Unauthorised Diversion					
	1	Diversion of river/stream course			5,000.00	5,000.00	5,000.00
	2	Diverting lined drains			2,000.00	2,000.00	2,000.00
	3	Channelling of sewage waste into drains			1,000.00	1,000.00	1,000.00
6		Miscellaneous Offences					
	1	Removal of/Missing Property number (or plate)			20.00	20.00	20.00
	2	Removal/Destruction/Defacing of Street Name Signage		120% of replacement cost			
	3	Destruction of Street Light Poles/Other road furniture		120% of replacement cost			
	4	Posting of bills at unauthorized places			30.00	30.00	30.00
	5	Failure to pay BOP		30% of amount owed			
	6	Penalty for bounced cheques		50% of cheque value			
	7	Transfer of stalls/stores without Assembly approval			50.00	50.00	50.00
7		Retrieval Of Seized Tools/Machinery (For Various Offences)					
		1st Time			30.00	30.00	30.00
		2nd Time			60.00	60.00	60.00
		3rd Time			120.00	120.00	120.00

		RATE					
				RATE			
	1413005	Rates on other Possessions					
		Cattle Rates - Aliens	per animal		25	25	25
		Cattle Rates - Residents	per animal		10	10	10
		Dog/Goat/Sheep Rates	per animal		3	3	3
		Pig Rates	per animal		7	7	7

8.4 Rates

RATES FOR UNVALUED PROPERTIES IN THE DISTRICT BY CATEGORIES OF THE COMMUNITIES

LOCATION/ COMMUNITY	TYPE OF BUILDING	TYPE OF USE	RATE			
			2022 GH¢	2023 GH¢	2024 GH¢	2025 GH¢
INDUSTRIAL	STOREY BUILDING	RESIDENTIAL (PRIVIAETE)	160	160	180	180
SAMPA		COMMERCIAL	200	200	220	220
		PRIVATE MIXED (RESIDENTIAL & COMMERCIAL)	200	200	210	210
	SELF-CONTAINED	RESIDENTIAL (PRIVATE)	30	30	30	30
		COMMERCIAL	40	40	40	40
		PRIVATE MIXED (RESIDENTIAL & COMMERCIAL)	35	35	35	35
	COMPOUND HOUSE	RESIDENTIAL (PRIVATE)	25	25	25	25
		COMMERCIAL	35	35	35	35
		PRIVATE MIXED (RESIDENTIAL & COMMERCIAL)	30	30	30	30
	BOYS QUARTERS	RESIDENTIAL (PRIVATE)	20	20	20	20
COMMERCIAL		30	30	30	30	
MIXED USE		25	25	25	25	

LOCATION/ COMMUNITY	TYPE OF BUILDING	TYPE OF USE	RATE			
			2022 GH¢	2023 GH¢	2024 GH¢	2025 GH¢
CATEGORY "A" COMMUNITIES	STOREY BUILDING	RESIDENTIAL (PRIVIAETE)	166	166	166	166
		COMMERCIAL	207	207	207	207
		PRIVATE MIXED (RESIDENTIAL & COMMERCIAL)	200	200	200	200
SUMA, GOKA, SEKETIA, ASIRI, KOKOA, DU-ADASO 1&2, ASUOKOR, AND JANKUFA	SELF-CONTAINED	RESIDENTIAL (PRIVATE)	26	26	26	26
		COMMERCIAL	30	30	30	30
		PRIVATE MIXED (RESIDENTIAL & COMMERCIAL)	28	28	28	28
	COMPOUND	RESIDENTIAL (PRIVATE)	25	25	25	25

	HOUSE	COMMERCIAL	28	28	28	28
		PRIVATE MIXED (RESIDENTIAL & COMMERCIAL)	26	26	26	26
	BOYS QUARTERS	RESIDENTIAL (PRIVATE)	20	20	20	20
		COMMERCIAL	25	25	25	25
		MIXED USE	22	22	22	22

LOCATION/ COMMUNITY	TYPE OF BUILDING	TYPE OF USE	RATE			
			2022 GH¢	2023 GH¢	2024 GH¢	2025 GH¢
CATEGORY "B" COMMUNITIES	STOREY BUILDING	RESIDENTIAL (PRIVATE)	166	166	166	166
		COMMERCIAL	207	207	207	207
		PRIVATE MIXED (RESIDENTIAL & COMMERCIAL)	200	200	200	200
JAMERA, BONAKIRE, KABILE, ADADIEM, MORLE, MAYERA AND BUNI	SELF-CONTAINED	RESIDENTIAL (PRIVATE)	26	26	26	26
		COMMERCIAL	30	30	30	30
		PRIVATE MIXED (RESIDENTIAL & COMMERCIAL)	28	28	28	28
	COMPOUND HOUSE	RESIDENTIAL (PRIVATE)	25	25	25	25
		COMMERCIAL	28	28	28	28
		PRIVATE MIXED (RESIDENTIAL & COMMERCIAL)	26	26	26	26
	BOYS QUARTERS	RESIDENTIAL (PRIVATE)	20	20	20	20
		COMMERCIAL	25	25	25	25
		MIXED USE	22	22	22	22

LOCATION/ COMMUNITY	TYPE OF BUILDING	TYPE OF USE	RATE			
			2022 GH¢	2023 GH¢	2024 GH¢	2025 GH¢
CATEGORY "C" COMMUNITIES	STOREY BUILDING	RESIDENTIAL (PRIVATE)	120	120	120	120
		COMMERCIAL	150	150	150	150
		PRIVATE MIXED (RESIDENTIAL & COMMERCIAL)	130	130	130	130
AMANFOSO, KOKOSUA I&II, NSONSOMEA, PONKOR I, ASANTEKROM, NWAMSUA, KORASE, GYINANKOR, FEBI, KAABRE, BUKO, OLD DROBO, DAWIRI, JININI	SELF-CONTAINED	RESIDENTIAL (PRIVATE)	20	20	20	20
		COMMERCIAL	25	25	25	25
		PRIVATE MIXED (RESIDENTIAL & COMMERCIAL)	22	22	22	22
	COMPOUND HOUSE	RESIDENTIAL (PRIVATE)	20	20	20	20
		COMMERCIAL	25	25	25	25
		PRIVATE MIXED (RESIDENTIAL & COMMERCIAL)	22	22	22	22

BOYS QUARTERS	RESIDENTIAL (PRIVATE)	18	18	18	18
	COMMERCIAL	22	22	22	22
	MIXED USE	20	20	20	20

LOCATION/ COMMUNITY	TYPE OF BUILDING	TYPE OF USE	RATE			
			2022 GH¢	2023 GH¢	2024 GH¢	2025 GH¢
CATEGORY "D" COMMUNITIES	STOREY BUILDING	RESIDENTIAL (PRIVATE)	100	100	100	100
		COMMERCIAL	120	120	120	120
		PRIVATE MIXED (RESIDENTIAL & COMMERCIAL)	110	110	110	110
AKROFORO, YAWTWENE-KROM, SABUSI, ZOBO, POKOR II, GROBETE, ADINKRAKROM, MANTUKWA, KWABENAKROM, ANKAMAKROM	SELF-CONTAINED	RESIDENTIAL (PRIVATE)	15	15	15	15
		COMMERCIAL	20	20	20	20
		PRIVATE MIXED (RESIDENTIAL & COMMERCIAL)	18	18	18	18
	COMPOUND HOUSE	RESIDENTIAL (PRIVATE)	10	10	10	10
		COMMERCIAL	15	15	15	15
		PRIVATE MIXED (RESIDENTIAL & COMMERCIAL)	18	18	18	18
	BOYS QUARTERS	RESIDENTIAL (PRIVATE)	5	5	5	5
		COMMERCIAL	10	10	10	10
		MIXED USE	8	8	8	8

8.5 Rent

Main Item	Sub Item		Unit of Measure	2022	2023	2024	2025
1		Assembly Conference Facilities	Per day		50.00	50.00	50.00
2		Market	Per Month				
	1	Stores					
		CAT A – Big (Double)			30.00	50.00	50.00
		CAT B - Medium			20.00	30.00	30.00
		CAT C – small			10.00	20.00	20.00
	2	Stalls					

		CAT A - Big			5.00	10.00	10.00
		CAT B - Medium			4.00	8.00	8.00
		CAT C - Small			3.00	6.00	6.00
	3	Sheds					
		CAT A - Large			3.00	6.00	6.00
		CAT B - Medium			2.00	4.00	4.00
		CAT C - Small			1.00	2.00	2.00
3		Official Residence	Per Month				
	2	Senior Staff Quarters			20.00	30.00	30.00
	3	Junior Staff Quarters			10.00	20.00	20.00
4		Parks					
	1	Lorry Park (space rental)	Per month		60.00	100.00	100.00

8.6 Lands

BUILDING PERMIT AND JACKET FEE (ALL AREAS)

BUILDING AND DEVELOPMENT FEES

LOCATION/ COMMUNITY	TYPE OF BUILDING	TYPE OF USE	RATE			
			2022 GH¢	2023 GH¢	2024 GH¢	2025 GH¢
DISTRICT WIDE	STOREY BUILDING	RESIDENTIAL (PRIVATE)	0.40% of development plans			
		COMMERCIAL				
		PRIVATE MIXED				
	SELF- CONTAINED	RESIDENTIAL (PRIVATE)	0.35% of development plans			
		COMMERCIAL				
		PRIVATE MIXED				
	COMPOUND HOUSE	RESIDENTIAL (PRIVATE)	0.30% of development plans			
		COMMERCIAL				
		PRIVATE MIXED				
	BOYS QUARTERS	RESIDENTIAL (PRIVATE)	0.25% of development plans			
		COMMERCIAL				
		MIXED USE				
	WAREHOUSE		0.40% of development plans			

Rate per metre square

GHc950.00

BUILDING PERMIT APPLICATION FORMS (Jacket)

TYPE OF USE				2022	2023	2024	2025
New Development				20	20	20	20
Temporary Structure s				15	15	15	15
Space inspection				50	50	50	50

TRANSFER OF PROPERTY AND TEMPORAL STRUCTURE PERMITS

Main Item	Sub Item		Unit of Measure	2022	2023	2024	2025
1		Transfer of Properties	Per				
	1	Vacant Plots					
		CAT A Communities			100.00	100.00	100.00
		CAT B Communities			70.00	70.00	70.00
		CAT C Communities			50.00	50.00	50.00
		CAT D Communities			30.00	30.00	30.00
	2	Storey Building					
		CAT A Communities			200.00	200.00	200.00
		CAT B Communities			150.00	150.00	150.00
		CAT C Communities			100.00	100.00	100.00
		CAT D Communities			50.00	50.00	50.00
	3	Commercial Building					
		CAT A Communities			200.00	200.00	200.00
		CAT B Communities			150.00	150.00	150.00
		CAT C Communities			100.00	100.00	100.00
		CAT D Communities			50.00	50.00	50.00
2		Temporally Structure Permits /Jacket	Per Annum				
	1	CAT A 4 Plate structure			80.00	80.00	80.00
	2	CAT B 3 Plate			70.00	70.00	70.00
	3	CAT C 2 Plate			60.00	60.00	60.00
	4	CAT D 1 Plate			50.00	50.00	50.00
3		Temporally Structure Permits (Renewal)	Per Annum				
	1	CAT A 4 Plate structure			20.00	20.00	20.00
	2	CAT B 3 Plate			15.00	15.00	15.00
	3	CAT C 2 Plate			10.00	10.00	10.00
	4	CAT D 1 Plate			5.00	5.00	5.00