



REPUBLIC OF GHANA

# LOCAL GOVERNMENT BULLETIN

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## GENERAL

### IMPOSITION OF RATES AND FEE-FIXING RESOLUTION FOR 2026

#### JAMAN NORTH DISTRICT ASSEMBLY

*Pursuant to Local Governance Act, 2016 (Act 936)*

*Section 144-147*

#### PROPOSED FEE FIXING

##### 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; Slaughterhouses; 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, slaughterhouses 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.

(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 exempted from payment of daily tolls to the Assemblies in the execution of their business.

## 8.1 Business Licenses/Permits

Main Item	Sub Item	Description of Item	Frequency/ Measure	2026
1		<b>Adinkra Designers/Kente/Smock Weavers &amp; Sellers</b>	Per Annum	GHC
		CAT A - Sellers Only (Medium)		70.00
		CAT B - Weavers & Sellers (Small)		45.00
		CAT C - Weavers Only (Small)		30.00
		CAT D - Sellers Only (Small)		25.00
2		<b>Art Gallery</b>	Per Annum	
		CAT A - Own Facility with multi-services		60.00
		CAT B - Own Facility with limited-services		35.00
		CAT C - Own Facility only		30.00
		CAT D - Rented space		20.00
3		<b>Agro Chemical/Farm Inputs</b>	Per Annum	
		CAT A - Retailers/Agro-chemical Machines		700.00
		CAT B - Retailers		400.00
		CATC- Retailers(small)		150.00
4		<b>Agro Machines</b>	Per Annum	
		CAT A - Retailers		550.00
5		<b>Akpeteshie Dealers</b>	Per Annum	
	i	Manufacturers (Distillers)		
		All Category		300.00
	ii	Distributors		
		CAT A - Large scale		250.00
		CAT B - Medium Scale		150.00
		CAT C - Small Scale		100.00
	ii	Home Based/Farm Site		
		CAT A - Pito (daily brewing) Daily		2.00
		CAT B - Palm Wine Tappers		20.00
6		<b>Aluminium Pot Dealers (Dadesen)</b>	Per Annum	
		CAT A - Manufacturers		100.00
		CAT B - Distributors		70.00
		CAT C - Retailers		50.00
7		<b>Aluminium Fabricators (Doors/Windows)</b>	Per Annum	
		CAT A - Large		500.00
		CAT B - Medium		350.00
		CAT C - Small		200.00
		CAT D - Others		150.00

Main Item	Sub Item	Description of Item	Frequency/ Measure	2026
8		<b>Aluminium Product Retailers</b>	Per Annum	
		Category A - Store (Large)		70.00
		Category B - Container/Kiosk (Medium)		50.00
		Category C - Table Top (Small)		30.00
9		<b>Auto Mechanics/ Electricians/Sprayers Etc.</b>	Per Annum	
	i	Auto Body Repairers		
		CAT A – Informal Garage with Shop		120.00
		CAT B - Informal Garage without Shop		80.00
		CAT C - Others		60.00
	ii	Auto Electricians		
		CAT A - With Battery Charging		120.00
		CAT B - Without Battery Charging		80.00
	iii	Auto Mechanics		
		CAT A - Heavy Duty Trucks		120.00
		CAT B - Light Duty Trucks above 3 to 5 tons		100.00
		CAT C - Light Duty Vehicles		80.00
	iv	Auto Sprayers		
		CAT A - Spraying with Oven		120.00
		CAT B - Spraying without Oven		80.00
	v	Auto Upholstery		
		CAT A - Moulding and Seat Cover Sewing		80.00
		CAT B - Seat Cover Sewing		60.00
	vii	Arc Welders		
		CAT A - Fuel and Water Tankers; Truck Builders		220.00
		CAT B - Light vehicle repairs, Container Shops and Iron Gates		120.00
		CAT C - Coal-pot , Chairs and beds		80.00
	viii	Argon (Aluminium) Welders		80.00
	ix	Vulcanisers		
		CAT A - (Tire Repairs, Wheel Balancing, Alignment and Washing Bay)		80.00
		CAT B - (Tire Repairs, Wheel Balancing and Alignment)		70.00
		CAT C - (Wheel Balancing and Alignment)		60.00
		CAT D - (Tire Repairs only)		50.00
	x	Brake Specialist		80.00
	xi	Radiator Specialist		80.00
	xii	Carburettor Specialist		80.00
	xiii	Plastic Welders and Fabricators		80.00
	xiv	Multiple Service Providers for Auto Works		120.00
10		<b>Bathhouses</b>	Per month	30.00

Main Item	Sub Item	Description of Item	Frequency/ Measure	2026	
11		<b>Bags and Suitcases Dealers</b>	Per Annum		
		CAT A - Large		200.00	
		CAT B - Medium		150.00	
		CAT C - Small		100.00	
12		<b>Bakeries</b>	Per Annum		
		CAT A - Medium Scale		150.00	
		CAT B - Small Scale		100.00	
13		<b>Barbers Shop (floor space and number of points)</b>	Per Annum		
		CAT A - Large Shop (above 5 points)		100.00	
		CAT B - Medium Shop (3-5 points)		80.00	
		CAT C - Small Shop (1-2) points		60.00	
		CAT D - Mobile/ 'Wanzam' Operators		30.00	
		CAT E - Barbering accessory shop		50.00	
14		<b>Beer / Wine / Spirits/Soft Drinks Sales</b>	Per Annum		
		CAT A – Wholesale & Retail		350.00	
		CAT B – Wholesale only		250.00	
		CAT C – Retail only		200.00	
15	i	<b>Bill Boards/Outdoor Adverts</b>	Per Annum		
		Wall/Window/Roof Signs			
		CAT A - Large		300.00	
		CAT B - Medium		200.00	
	iii	Freestanding/Sky signs	Maximum Area in Square Meters	Per Annum	
			CAT A - Up to 1.0		30.00
			CAT B - Up to 5.0		40.00
			CAT C - Up to 10.0		45.00
			CAT D - Up to 15.0		50.00
			CAT E - Up to 20.0		55.00
			CAT F - Up to 25.0		70.00
			CAT G - Up to 30.0		85.00
			CAT H - Above 30.0 (Max 36.0)		100.00
			iv		Posters
	CAT A - Up to 1.0	5.00			
	CAT B - Up to 5.0	10.00			
	CAT C - Up to 10.0	20.00			
	CAT D - Up to 15.0	30.00			
CAT E - Up to 20.0	40.00				
CAT F - Up to 25.0	50.00				
CAT G - Up to 30.0	80.00				
CAT H - Above 30 (Max 36.0)	100.00				

Main Item	Sub Item	Description of Item	Frequency/ Measure	2026
16		<b>Bolts and Nuts</b>	Per Annum	
		CAT A - Shop		100.00
		CAT B - Table Top		50.00
17		<b>Bicycles/ Tricycles/ Motorcycles Dealers</b>	Per Annum	
		CAT A - Sales Outlets (Large)		500.00
		CAT B - Sales Outlets (Small-Medium)		350.00
		CAT C - Tricycles Only		300.00
		CAT D - Bicycles Only		150.00
18		<b>Bicycles/ Tricycles/ Motorcycles with Parts Sales</b>	Per Annum	
		CAT A - Motorcycle/Tricycle Parts		200.00
		CAT B - Motorcycle/Bicycle		120.00
		CAT C - Bicycle with Parts		100.00
19		<b>Bicycles/ Tricycles/ Motorcycles Spare Parts Sellers</b>	Per Annum	
		CAT A - Spare Parts Sellers – motorbike/tricycle		150.00
		CAT B - Spare Parts Sellers - Bicycle		100.00
		CAT C - Spare Parts Sellers – Mixed parts		80.00
20		<b>Bicycle Tricycle/ Motorcycle Repairers</b>	Per Annum	
		CAT A - Tricycle/ Motorcycle		100.00
		CAT B - Bicycle Repairers		50.00
21		<b>Blocks &amp; Concrete Products/Factories</b>	Per Annum	
		CAT A - Large Scale (Concrete Mixtures and Wares)		600.00
		CAT B - Large Scale (Machine and manual for design blocks)		500.00
		CAT C - Medium Scale (Machine for blocks only)		450.00
		CAT D - Small Scale (Manual blocks only)		300.00
		CAT E - Small Scale (Manual design blocks/ columns only)		200.00
		CAT F - Tiles/Pavement Blocks and Terrazzo Works (Chipping)		150.00
22		<b>Book Shops, Stationeries, Office Equipment, Computers &amp; Accessories Etc.</b>	Per Annum	
		CAT A - Book Shops, Stationeries, Office Equipment, Computer & accessories		2,000.00
		CAT B - Computer/ Accessories/ Office Equipment/Stationery		1,500.00

Main Item	Sub Item	Description of Item	Frequency/ Measure	2026
		CAT C - Computer & Accessories/ Office Equipment		1000.00
		CAT D - Medium size of CAT A		800.00
		CAT E - Book Shops, Stationeries		800.00
		CAT F - Medium size of CAT B		500.00
		CAT G - Stationeries/ Office Equipment		700.00
		CAT H - Medium size of CAT C		350.00
		CAT I - Office Equipment Only		350.00
		CAT J - Stationery Only		200.00
		CAT K - Books Only		100.00
		CAT L - Table Top/Truck Pusher		50.00
		CAT M - Mobile Vans		100.00
23		<b>Boutiques</b>	Per Annum	
		CAT A - Large Scale		900.00
		CAT B - Medium Scale		600.00
		CAT C - Small Scale		300.00
		CAT D - Branches of CAT A & B		200.00
		CAT E - Neighbourhood Boutiques		100.00
24		<b>Building Materials (Wholesale/Retails)</b>	Per Annum	
		CAT A - Large scale hardware		1,200.00
		CAT B - Medium scale hardware		600.00
		CAT C - Small scale hardware		300.00
25		<b>Building Material - Finishing</b>	Per Annum	
		CAT A - Large Scale		500.00
		CAT B - Medium Scale		350.00
		CAT C - Small Scale (Containers/ Kiosk)		200.00
26		<b>Business Centres</b>	Per Annum	
		CAT A - Internet, Word Processing, Printing and Copy-ing Services		300.00
27		<b>Blacksmith</b>	Per Annum	60.00
28		<b>Bridal Homes</b>	Per Annum	
		CAT 'A' large		300.00
		CAT 'B' Small		200.00
29		<b>Butcher's License</b>	Per Annum	200.00

Main Item	Sub Item	Description of Item	Frequency/ Measure	2026
30		<b>Ceremonial Hiring Services</b>	Per Annum	
		CAT A - Canopies, Chairs, Tables , cutlery, Glasses, Plates, Serving Trays		400.00
		CAT B - Canopies/Chairs/Tables		300.00
		CAT C - Single Item of above		100.00
		CAT D - Recreational/social facilities		550.00
		CAT E - Spinners (large) Short drive		100.00
		CAT F - Spinners (small)		60.00
		CAT G - Live Band		120.00
31		<b>Ceramics/Pottery Producers</b>	Per annum	
		CAT 'A' Large		50.00
		CAT 'B' Small		30.00
32		<b>Car Washing Bay</b>	Per Annum	
		CAT A - Jet Washing, Restaurant and Drinking Facility		500.00
		CAT B - Jet Washing and Drinking Facility		350.00
		CAT C - Jet Washing Only		300.00
		CAT D - Manual Washing Medium		150.00
		CAT E - Manual Washing Small		100.00
33		<b>Carpentry Workshops</b>	Per Annum	
		CAT A - All Works		1000.00
		CAT B - Furniture (plus upholstery) Factory		900.00
		CAT C - Furniture (plus upholstery)		840.00
		CAT D - Furniture Only		720.00
		CAT E - Minor Works		200.00
34		<b>Casino/Betting Companies</b>	Per Annum	
		CAT 'A' Company		2,000.00
		CAT 'B' Agent		1,000.00
		CAT 'C' Sub agent		800.00
		CAT 'D' small operators		600.00
		CAT 'E' Table top/kiosk/container		500.00
35		<b>Caterers, Restaurants and Chop Bars</b>	Per Annum	
	i	A: Restaurant		
		CAT A - Exotic/Continental Restaurant		600.00
		CAT B - Local/Continental Restaurant		500.00
		CAT C - Local Restaurant		.300.00
		CAT D - Eating place		200.00
	ii	B: Fast Food		
		CAT A - Continental Food & Play Ground		200.00

Main Item	Sub Item	Description of Item	Frequency/ Measure	2026
		CAT B - Pizza and other services		150.00
		CAT C - Check-Check Food Joints (Large)		100.00
		CAT D - Check-Check Food Joints (Small)		50.00
	iii	C: Snack Bars		
		CAT A - Non-mobile		100.00
		CAT B - Mobile		50.00
	iv	D:Chop Bars		
		CAT A - Food Variety and Drinks		250.00
		CAT B - Single Food and Drinks		200.00
		CAT C - Local Canteen (Com. A)		160.00
		CAT D - Local Canteen (Com. B-D)		100.00
	v	E:Chandlery (Pastry) Services		
		CAT 'A' Large		100.00
		CAT 'B' Small		70.00
	vi	F: Grilling Spots (Khebab/Pork/Tilapia/ Guinea Fowl)		
		CAT A - Khebab/Pork/Guinea Fowl etc		150.00
36		<b>Cigarette Dealers</b>	Per Annum	
		CAT A - Distributor/ Mobile Vans		150.00
		CAT B - Retail		60.00
37		<b>Cinema House/Theatre/Conference</b>	Per Annum	
		CAT A - Movie Houses		120.00
		CAT B - Sporting Centres		60.00
38		<b>Cocoa/Cashew Buying Companies</b>	Per Annum	
		Registration of New Cashew Buyers		5,000.00
		CAT A - Large (Mother Company) RENEWAL		2,500.00
		CAT B - Medium (TRADERS)NEW		1,500.00
		CAT C - TRADERS-RENEWAL		1,000.00
		CAT D - Small (AGGREGATOR-NEW)		500.00
		CAT E - AGGREGATOR-RENEWAL		300.00
39		<b>Coffin</b>	Per Annum	
		CAT A - Manual (Manufacture & sale)		200.00
		CAT B - Sales Outlets		150.00
		CAT C - Manufacturing Only		100.00
40		<b>Cola Nut wholesalers</b>	Per Annum	
		CAT A - Large		40.00
		CAT B - Medium		20.00
		CAT C - Small		10.00

Main Item	Sub Item	Description of Item	Frequency/ Measure	2026
41		<b>Cold Storage Facilities</b>	Per Annum	
	ii	Cold Storage Facilities (Local)		
		CAT A - Above 1000 Metric Tones		2,000.00
		CAT B - 501 to 1000 Metric Tones		1,500.00
		CAT C - Up to 500 Metric Tones		1,000.00
	iii	Containerised Cold Storage Facilities (Local)		
		CAT A - 40 Footer Container		800.00
		CAT B - 20 Footer Container		600.00
		CAT C - Below 20 Footer Container		500.00
		CAT D - Deep freezers		350.00
42		<b>Commissioner of Oath</b>	Per Annum	
		CAT 'A'		30.00
		CAT 'B'		10.00
43		<b>Commercial Houses/Departmental Stores</b>	Per Annum	
		CAT A - Large Supermarkets		500.00
		CAT B - Medium Supermarkets		400.00
		CAT C - Small Supermarkets		300.00
		CAT D - Neighbourhood Shops		200.00
		CAT E - Shops in the Markets		150.00
		CAT F - Containers/Small Shops		100.00
44		<b>Communication Mast Operating Licence</b>	Per Annum	
		CAT A - Erection	Per Mast	4,000.00
45		<b>Condiments/Confectioneries e.g. Biscuits, toffees and spices</b>	Per Annum	
		CAT A - Wholesale		100.00
		CAT B - Retail		50.00
		CAT C - Table Top		20.00
46		<b>Console (consul) Games</b>	Per Annum	
		CAT 'A' Large		2,000.00
		CAT 'B' Small		1,500.00
		CAT 'C' Roving		800.00
47		<b>Contractors/Suppliers (Registration)</b>	Onetime	
		CAT A - Assembly Revenue Contractors		400.00
		CAT B - Disinfestation Agencies		200.00
		CAT C - Agents of Utility Company		100.00
		CAT D - Sand/Stones/Gravel Contractors		600.00
		CAT E - Suppliers		200.00
		CAT F - Building		300.00

Main Item	Sub Item	Description of Item	Frequency/ Measure	2026
		CAT G - Electrical		200.00
		CAT H - Civil Works		350.00
		CAT I - Liquid and Solid Waste		300.00
		CAT J - Road		500.00
		CAT K – Borehole drillers		350.00
		CAT L - Others		100.00
<b>48</b>		<b>Contractors' Licence (renewal)</b>	Per Annum	
		CAT A - Assembly Revenue Contractors		200.00
		CAT B - Disinfestation Agencies		100.00
		CAT C - Agents of Utility Company		60.00
		CAT D - Sand/Stones/Gravel Contractors		220.00
		CAT E - Suppliers		120.00
		CAT F - Building		220.00
		CAT G - Electrical		120.00
		CAT H - Civil Works		200.00
		CAT I - Liquid and Solid Waste		120.00
		CAT J - Road		200.00
		CAT K – Borehole Drillers		160.00
<b>49</b>		<b>Computer Schools/Centre</b>	Per Annum	
		CAT A - Local (Big)		300.00
		CAT B - Local (Small)		200.00
<b>50</b>		<b>Computer/Accessories/ Office Equipment Repairs</b>	Per Annum	
		CAT A - Large		100.00
		CAT B - Medium		75.00
		CAT C - Small		50.00
<b>51</b>		<b>Cosmetics Sales</b>	Per Annum	
		CAT A - Wholesale and Retail		150.00
		CAT B - Wholesale Only		100.00
		CAT C - Retail		50.00
		CAT D - Table top		20.00
<b>52</b>		<b>Dislodging Companies</b>	Per Annum	
		CAT 'A' Large		200.00
		CAT 'B' Small		100.00
<b>53</b>		<b>Draughtsmanship Business</b>	Per Annum	
		CAT 'A' Big		80.00
		CAT 'B' Small		50.00

Main Item	Sub Item	Description of Item	Frequency/ Measure	2026
54		<b>Drilling Companies</b>	Per Annum	
	i	Mining		
		CAT A - Exploration & Prospecting - (Big)		15,000
		CAT B - Exploration & Prospecting - (Small)		9,000
		CAT C - Ancillary Services		5,000
	ii	Water		
		CAT A - Exploration & Prospecting - (Big)		2,000
		CAT B - Exploration & Prospecting - (Small)		1,500
55		<b>Dog Licence/Sale</b>	Per Annum	
		CAT A - Big Size (Exotic Only)		30.00
		CAT B - Big Size (Local Only)		20.00
		CAT C - Puppy (Exotic & Local)		50.00
		CAT D - Puppy (Exotic Only)		25.00
		CAT E - Puppy (Local Only)		5.00
56		<b>Dressmakers / Tailors</b>	Per Annum	
		CAT B - Fashion Designers (Small)		1,000.00
		CAT C - Large Scale (Above 25 workers)		500.00
		CAT D - Medium Scale (10-25 workers)		300.00
		CAT E - Small Scale (Below 10 workers)		150.00
57		<b>Dressmakers / Tailors Services</b>	Per Annum	
		CAT A - Knitting, Haberdashery and Embroidery		100.00
		CAT B - Knitting and Embroidery		80.00
		CAT C - Embroidery only		40.00
		CAT D - Knitting only		40.00
		CAT E - Haberdashery Only		40.00
58		<b>Drinking Bars/Spots</b>	Per Annum	
		CAT A - Big Time Operators		100.00
		CAT B - Beer, Wines, Spirits and Buba		75.00
		CAT C - Akpeteshie and Other Drinks		70.00
		CAT D - Others (Excluding Akpeteshie)		50.00
		CAT E - Mobile Vendors		40.00
59		<b>Egg Dealers</b>	Per Annum	
		CAT A - Wholesale		100.00
		CAT B - Retail Shops		80.00
		CAT C - Mobile Retail		50.00

Main Item	Sub Item	Description of Item	Frequency/ Measure	2026
60		<b>Educational Institutions – Private</b>	Per Annum	
	i	Pre-school Facilities		
		CAT A - Day Care/Crèche/Nursery/ KG High class pre-school		600.00
		CAT B - Day Care/Crèche/Nursery/ KG middle Class		500.00
		CAT C - Day Care/Crèche/Nursery		450.00
		CAT D - Day Care/Crèche		400.00
		CAT E - Day Care or Crèche or Nursery or KG only		300.00
	ii	Primary Schools/Junior High Schools		800.00
	iii	Senior High/Technical		700.00
	iv	Training & Vocational Institutions		
		Fashion Designing School		500.00
		Catering School		400.00
		Floral Training School		300.00
		Cosmetologist/Beauticians		250.00
	v	Tertiary Schools		
		Category 'A' - Degree and above		1,500.00
		Category 'B' - Diploma		1,000.00
		Category 'C' - Certificates		800.00
61		<b>Electronic Appliances/Shops</b>	Per Annum	
		New & Second Hand		
		CAT A - Wholesalers cum Retailers (Large)		500.00
		CAT B - Wholesalers cum Retailers (Small)		250.00
		CAT C - Retailers (Shops and Containers - Large)		100.00
		CAT D - Retailers (Shops and Containers - Small)		50.00
		CAT E - Retailers - (Table Top- Large)		40.00
		CAT F - Retailers - Table Top - Small)		20.00
62		<b>Electronic Parts Dealers</b>	Per Annum	
		CAT A (e.g. T.V. and fridge motors parts)		100.00
		CAT 'B' Medium		80.00
		CAT 'C' Small		50.00
63		<b>Electrical Appliances</b>	Per Annum	
		New & Second-hand		
		CAT A –Wholesalers & Retailing		100.00
		CAT B - Retailers (Large )		80.00
		CAT C - Retailers - (Small)		70.00
		CAT D - Table Top		10.00

Main Item	Sub Item	Description of Item	Frequency/ Measure	2026
64		<b>Electronic Media (Radio)</b>	Per Annum	
		CAT A - District		1,200.00
		CAT B - Community		1,000.00
		CAT C - Information Centres (CAT. A.C)		100.00
		CAT D - Information Centres (CAT.B-D.C)		50.00
65		<b>Embossment Centres</b>	Per Annum	
		CAT A – CAT B - Stickers (Vehicles & Containers )		50.00
		CAT B - Stickers (motor tricycles)		30.00
		CAT C- Stickers ( motorbikes)		20.00
66		<b>Entertainment Services</b>		
		CAT A - Club Houses		500.00
		CAT B - Night Drinking Spots		300.00
		CAT C - Pubs		150.00
67		<b>Event Organisers</b>	Per Annum	
		CAT A - Social, Large (e.g. Weddings)		200.00
		CAT 'B' - Small		100.00
68		<b>Exporters</b>	Per Annum	
		CAT A - Cash Crop		1,400.00
		CAT B - Timber		1,600.00
		CAT C - Food Crops		750.00
69		<b>Feed Sellers</b>	Per Annum	
		CAT A - Wholesale		100.00
		CAT B - Distributors		70.00
		CAT C - Retail		30.00
70		<b>Fish Farming Companies</b>	Per Annum	
		CAT A - Large Scale		100.00
		CAT B - Medium Scale		75.00
		CAT C - Small Scale		50.00
71		<b>Financial Institutions (Banking)</b>	Per Annum	
		CAT A - Main/Head Office (commercial)		6,000.00
		CAT B – Branch Office (commercial)		3,000.00
		CAT C - Agency Office (commercial)		2,000.00
		CAT D - Rural Bank – Head Office		3,000.00
		CAT E - Agency Office (Rural Bank)		1,000.00
		CAT F - Mobilisation Centres/Vans		300.00

Main Item	Sub Item	Description of Item	Frequency/ Measure	2026
72		<b>Financial Institutions (Non-Banking)</b>	Per Annum	
	i	Insurance Companies, Debt Servicing Companies, Security Discount Houses etc.		
		CAT A - Head Office		3,000.00
		CAT B - Branch Office		2,500.00
		CAT C - Agency Office		1,200.00
	ii	Micro-Finance Institutions		
	-	Saving and Loans Company/Credit Unions		
		CAT A - Head Office		1,000.00
		CAT B - Branch Office		700.00
		CAT C - Collection Points		300.00
		CAT D - Susu Collectors		200.00
	-	Money Lending		
		CAT 'A' Large		500.00
		CAT 'B' Medium		300.00
		CAT 'C' Small		150.00
	-	Mobile Money		
		Local operators		200.00
	-	Forex Bureaus		500.00
73		<b>Furniture Showroom</b>	Per Annum	
		CAT A - Large		150.00
		CAT B - Medium		100.00
		CAT C - Small		50.00
74		<b>Funeral – Undertaker’s Licence</b>		150.00
75		<b>Gold Businesses</b>	Per Annum	
		Goldsmith		300.00
76		<b>Glass Sellers (Tainted /Plain)</b>	Per Annum	
		CAT A - Large		300.00
		CAT B - Medium		250.00
		CAT C - Small		200.00
77		<b>Hawkers Licence</b>	Per Month	
		CAT A - Barbers		5.00
		CAT B - Used Shoe Sellers		5.00
		CAT C - Used Clothe Sellers		5.00
		CAT D- Herbal Medicine		5.00
		CAT E - Watch/Necklace Sellers		5.00
		CAT F - Confectionaries		5.00
		CAT G - Cloth and Material Sellers		5.00
		CAT H - Leather Products		5.00
		CAT I - Foodstuffs		5.00
		CAT J - Others		5.00

Main Item	Sub Item	Description of Item	Frequency/ Measure	2026
78		<b>Health Facilities – Private</b>	Per Annum	
	i	Physio		
		CAT A - Large		200.00
		CAT B - Medium		150.00
		CAT C - Small		100.00
	ii	Body Building Gym		
		CAT A - Large Scale (Club Setting)		125.00
		CAT B - Medium Scale		100.00
		CAT C - Small Scale		50.00
	iv	Eye Clinics		
		CAT A - Large		200.00
		CAT B - Small		100.00
	v	Dental Clinics		
		CAT A - Large		200.00
		CAT B - Medium		150.00
		CAT C - Small		75.00
	vi	Maternity Homes		
		CAT A - General Services		100.00
		CAT B - Midwifery Services		50.00
	vii	Hospitals/Clinics		
		CAT A - Specialised (Chiropractic /Homeopathic)	Per annum	1,200.00
		CAT B - In and Outpatient		800.00
		CAT C - Outpatient		300.00
	viii	Medical Laboratory Facilities		
		CAT A - General Services		300.00
		CAT B - Specialised Services		250.00
79		<b>Herbal Medicine</b>	Per Annum	
		CAT A –Clinic and Medicine Producers (Local)		510.00
		CAT B - Clinic Only (Local)		100.00
		CAT C - Medicine Producers Only (Local)		75.00
		CAT D - Herbal Shops (Local)		50.00
		CAT E - Shop on wheel (Mobile)		30.00
80		<b>Hair &amp; Beauty Service Providers</b>	Per Annum	
	i	Service Provision		
		CAT A - Salon with pedicure, manicure, braid-ing/weaving		500.00
		CAT B - Big Salon		300.00
		CAT C - Small Salon		150.00
	ii.	Product Sales		200.00
		CAT A - Large		150.00
		CAT B - Medium		100.00
		CAT C - Small		

Main Item	Sub Item	Description of Item	Frequency/ Measure	2026
81		<b>Hotels/ Guest Houses / Beach Resorts/ Hostels</b>	Per Annum	
	i	Hotels		
		CAT A - Three Star		3,000.00
		CAT B - Two Star		1,500.00
		CAT C - One Star		800.00
		CAT D - Budget Facilities		550.00
	iii	Hostels (Private):		
		CAT A - (Above 40 Rooms)		1,200.00
		CAT B - (11-40 Rooms)		1,000.00
		CAT C - (Below 10 Rooms)		600.00
82		<b>Ice Cream/Yoghurt</b>	Per Annum	
		CAT E - Wholesale/Depot		250.00
		CAT F – Retail		50.00
83		<b>Jewellery Shops</b>	Per Annum	
		CAT. A - Retailing (Large)		50.00
		CAT B - Retailing (Medium)		30.00
		CAT C - Retailing (Small)		15.00
		CAT D - Table Top		10.00
84		<b>Livestock</b>	Per Annum	
		CAT A - large-sized farm (Above 200 heads)		600.00
		CAT B - Large-sized farm(150-200)		400.00
		CAT C - Medium-sized farm (100-149)		200.00
		CAT D - Small-sized farm (Above 50)		150.00
		CAT E - Small-sized farm (Below 50)		50.00
85		<b>Lottery Business</b>	Per Annum	
		CAT A - National Marketing Compa-nies/ Agents/Receiver		650.00
		CAT D – Writer/kiosk		100.00
86		<b>Lumber Business</b>	Per Annum	
		CAT 'A' Big		1,500.00
		CAT 'B' Small		1,000.00
87		<b>Mattress/Foam Products</b>	Per Annum	
		CAT A - Wholesale with showrooms		300.00
		CAT B - Medium Scale (Retailers)		150.00
		CAT C - Small Scale (Retailers)		50.00
88		<b>Metal Fabricators</b>	Per Annum	
		CAT A - Filling Station Sheds/Trailers/ Underground Tanks Moulding		2,500.00

Main Item	Sub Item	Description of Item	Frequency/ Measure	2026
		CAT B - Agro Processing Machines Surface Tanks		1,000.00
		CAT C - Domestic Milling Machines		500.00
		CAT D - Canopies and Scaffolding		150.00
		CAT E - Pot and Sheet moulders		50.00
89		<b>Milling Businesses</b>	Per Month	
		CAT A - Above 3 Machines		50.00
		CAT B - 2-3 Machines		30.00
		CAT C - 1 Machine Only		20.00
		CAT D - Fufu milling Machine		15.00
90		<b>Mineral Water Producers</b>	Per Annum	
		CAT A - Bottled, Sachet & Filtered Water		1,000.00
		CAT B - Bottled & Sachet Water		800.00
		CAT C - Sachet Water		600.00
91		<b>Mineral Water Distribution/Sales</b>	Per Annum	
		CAT A - Depot/Retail		900.00
		CAT B - Depot		750.00
		CAT C - Wholesale		500.00
		CAT D - Retailer (Large)		250.00
		CAT E - Retailer (Medium)		200.00
		CAT F - Retailer (Small)		150.00
92		<b>Mobile Phone &amp; Accessories Sales/ Assembling/Repairs</b>		
		CAT A - Retail/Repairs		50.00
		CAT B - Retail Only		35.00
		CAT C - Repairs Only		30.00
		CAT D - Repairs Only (Small)		20.00
93		<b>Mobile Phone Cards Sales</b>		
		CAT A - Distribution/Retail		50.00
		CAT B - Distribution Only		25.00
		CAT D - Retail		5.00
94		<b>Non-Governmental Institutions Registration</b>	Onetime payment	
		CAT A - International NGOs/CSOs		100.00
		CAT B - Local NGOs/CSOs		50.00
		CAT C - Community CSOs, CBOs		50.00
		CAT D - Fun Clubs		50.00

Main Item	Sub Item	Description of Item	Frequency/ Measure	2026
95		Non-governmental Institutions (Renewal)	Per Annum	
		CAT A - International NGOs/CSOs		50.00
		CAT B - Local NGOs/CSOs		25.00
		CAT C - Community NGOs/CSOs		15.00
96		Mobile Sales Vans (Per Vehicle) others	Per Annum	50.00
97		Optical Services (eg. Eye glasses)	Per Annum	
		CAT A - Large		40.00
		CAT B - Medium		30.00
		CAT C - Small		5.00
98		Private Meat Van	Per Annum	50.00
99		Pharmaceuticals	Per Annum	
		CAT A - Wholesale		1,000.00
		CAT B - Wholesale cum retail		1,500.00
		CAT C - Licensed Chemical Shop		350.00
		CAT D - License chemicals - small shop		250.00
100		Photographers / Video Operators	Per Annum	
		CAT A - Photo/Video Company with Labs		225.00
		CAT B - Photo /Video Company without Labs		150.00
		CAT C - Photographic Laboratory		100.00
		CAT D - Photo Shops/Studio		50.00
		CAT E - Individual video and photography operator		25.00
101		Printing Houses	Per Annum	
		CAT A - Large Scale		700.00
		CAT B - Medium Scale		550.00
		CAT C - Small Scale		300.00
		CAT D - Binders		100.00
		CAT E - Others		50.00
102		Plastic Product Sales	Per Annum	
		CAT A- manufactures		500.00
		CAT B - Wholesaler (Large)		100.00
		CAT C - Wholesale (Small)		80.00
		CAT D - Retail (Large)		75.00
		CAT E - Retail (Medium)		60.00
		CAT F - Retail (Small)		35.00
		CAT G - Polyethylene Sellers		30.00

Main Item	Sub Item	Description of Item	Frequency/ Measure	2026
103		<b>Poultry Farm</b>	Per Annum	
		CAT A - Above 2000 Birds		300.00
		CAT B - Up to 2000 Birds		200.00
		CAT C - Up to 1000 Birds		150.00
		CAT D - Up to 500		100.00
104		<b>Plywood Manufacturer</b>	Per Annum	750.00
105		<b>Plywood Sellers</b>	Per Annum	
		CAT 'A' Large		200.00
		CAT 'B' Medium		125.00
		CAT 'C' Small		50.00
106		<b>Refrigerator/Air Condition Mechanics</b>	Per Annum	
		CAT 'A' Big		100.00
		CAT 'B' Small		50.00
		<b>Registration of an Association</b>		
		CAT A- Large		500.00
		CAT B- Small		300.00
107		<b>Rubber Stamp Makers</b>		30.00
108		<b>Scrap Metal Dealers</b>	Per Annum	
		CAT A - Large Scale (Exporter)		3,000.00
		CAT B - Medium Scale (Depot)		2,000.00
		CAT C - Small Scale (Collection Points)		1,000.00
109		<b>Self Employed Artisans</b>	Per Annum	
		Masons, Carpenters, Plumbers, Electricians, Painters, Steel Benders, Tile Layers, Fitters etc.		100.00
110		<b>Service/Filling Stations</b>	Per Annum	
		CAT A - Fuel, Shopping Centre and Vulcanizing		5,000.00
		CAT B - Fuel and Shopping Centres		4,000.00
		CAT C - Fuel Only		3,000.00
		CAT D - Surface Tank Points		500.00
		CAT E - Kerosene sales point		300.00
		CAT F - LPG Retail Points of CAT A		2,000.00
		CAT G - LPG Retail Points of CAT B		2,000.00
		CAT H - LPG Retail point only		1,500.00
111		<b>Signage Makers</b>	Per Annum	
		CAT A - Digital Signage		100.00
		CAT B - Non-digital		65.00

Main Item	Sub Item	Description of Item	Frequency/ Measure	2026
112		<b>Signage Writers</b>	Per Annum	
		CAT A - Electronic		75.00
		CAT B - Manual		50.00
113		<b>Spare Parts Sales Outlets (New)</b>	Per Annum	
		Category A - Importers/Wholesalers Only		300.00
		Category B - Retailers Large		150.00
		Category C - Retailers Medium		100.00
		Category D - Retailers Small		50.00
114		<b>Spare Parts Sales Outlets:(Second-hand)</b>	Per Annum	
		Category A - (Home Second- Hand Engine Shops)		500.00
		Category B - Retailers Large		300.00
		Category C - Retailers Medium		200.00
		Category D - Retailers Small		100.00
		Category E - Kiosk / Table Top		50.00
115		<b>Special Tutoring (Professional Part- Time classes/Remedial School)</b>		50.00
116		<b>Straw Basket Weavers and Sales</b>	Per Annum	20.00
117		<b>Terrazzo Making</b>	Per Annum	
		CAT A - Two machines and above		200.00
		CAT B - One Machine		150.00
118		<b>Telecommunication Companies</b>	Per Annum	
	i	Phone and Internet Services Providers		
		CAT A - Service Centres		2,500
		CAT B - Outsourced Service Centres		1,500.00
	ii	Internet Services Providers		
		CAT 'A' Large		1,500.00
		CAT 'B' Medium		1,000.00
		CAT 'C' Small		800.00
119		<b>Toilet Operators (Private)</b>	Per Annum	
		CAT A - Up to 24 Seated		100.00
		CAT B - 9-16 seated		70.00
		CAT C - Up to 8 seated		40.00
120		<b>Transport Companies – Passengers Road</b>	Per Annum	
		CAT A - With own Terminal		1,000.00

Main Item	Sub Item	Description of Item	Frequency/ Measure	2026
		CAT B - Operating from Publicly Owned Terminal		800.00
121		<b>Transport Unions (Lorry park Operations)</b>		
		CAT 'A' – GPRTU		600.00
		CAT 'B' - PROTOA		450.00
		CAT 'C' - Others		300.00
122		<b>Tyre/Battery Dealers – New</b>	Per Annum	
		CAT A - Wholesale		550.00
		CAT B - Retail		60.00
123		<b>Tyre/Battery Dealers – Used</b>	Per Annum	
		CAT A - Wholesale		400.00
		CAT B - Retail		50.00
		CAT C - Wayside		15.00
124		<b>TV &amp; Radio Repairers</b>	Per Annum	50.00
125		<b>Timber Products Retail Outlets</b>	Per Annum	
		CAT A - Large scale		300.00
		CAT B - Medium scale		200.00
		CAT C - Small scale		100.00
126		<b>Urinal Operators ( Private)</b>	Per Annum	
		CATA - Large		240.00
		CAT B - Medium		120.00
		CAT C - Small		60.00
127		<b>Veterinary Clinic/Hospital</b>	Per Annum	
		CAT A - Vet, Lab and Shop		100.00
		CAT B - Vet and Shop		75.00
		CAT C - Vet Only		50.00
		CAT D - Shop Only		25.00
128		<b>Vehicle – Drivers Registration</b>	Onetime	
	I	Registration		
		Taxi Driver Licence		20.00
		Trotro/Bus Driver Licence		20.00
		Heavy Duty Driver		100.00
		Multi-Purpose Licence		50.00
		Car Rental		20.00
		Wheel Cart		2.00
		Tractor		50.00
		Truck Vehicle		60.00
		Tanker Vehicle		60.00
		Earth/ Excavating / Levelling Machinery		100.00

Main Item	Sub Item	Description of Item	Frequency/ Measure	2026
129	ii	<b>Vehicle Stickers for Embossment</b>	Per Annum	
		General		
		Taxi		50.00
		Heavy Duty Vehicles		100.00
		Light Duty Vehicles		100.00
		Multi-Purpose		120.00
		4 - Wheel Cart (Truck)		10.00
		1 & 2- Wheel Cart		30.00
		Tricycles(Kunkum/Prijia)		50.00
	Tricycles (Motorking/Aboboyaa)		30.00	
	ii	Buses/Trotro	Per Annum	
		46 Passengers and above		120.00
		34 - 45 Passengers		100.00
		24 - 33 Passengers		80.00
		8 - 23 Passengers		50.00
	iii	Trucks	Per Annum	
		1. Articulated / Timber Trucks		200.00
		2. Kia Rhino		100.00
		3. Cargo Trucks (10 Tons above)		100.00
		4. Cargo Trucks/Kia (Below 10 Tons)		100.00
		5. Tipper Trucks:		
		- Up to 9.5 Cubic metres		20.00
		- 10 - 14 Cubic metres		18.00
- 15 - 25 Cubic metres			20.00	
ix		Others Vehicles	Per Annum	
	Cesspit Emptier		50.00	
	Hearse		50.00	
	Towing Truck		50.00	
	Tractors		50.00	
130		<b>Wood Fuel</b>	Per Annum	
		CAT A - Charcoal Producers		75.00
		CAT B - Firewood Sellers (Large)		50.00
		CAT C - Firewood Sellers (Medium)		25.00
		CAT D - Firewood Sellers (Small)		15.00
		CAT E - Charcoal Sellers		10.00
131		<b>Wood Designers</b>		
		CAT 'A' Big		50.00
		CAT 'B' Small		30.00

## 8.2 Fees

Main Item	Sub Item	Description of ITEM	Unit of Measure	2026
1		<b>Burial (Cemetery) Fees</b>	Per burial	
	i	General		
		CAT A - 1 - 5 years		0.00
		CAT B - 6 -17 years		100.00
		CAT C - Adults (Above 18 years)		200.00
		CAT D - Tombstone e.g. marble, terrazzo		1,000.00
		CAT E - Vault		2,000.00
	ii	Grave space reservation - Public Cemetery		
		CAT A - Allocation		1,000.00
		CAT B -Renewal/ Maintenance	Per Annum	100.00
	iii	Mausoleum	Per burial	50.00
	iv	Burials at Home	Per burial	10,000.00
	v	Exhumation of Corpse (digging of corpse)	Per Court Order	2,000.00
2		<b>Business/Product Promotion</b>	Per Week	200.00
3		<b>Conservancy</b>		
	i	Franchised		
		Franchise - Public Toilet Operators	Per Week	40.00
		Franchise - Public Bath house Operators	Per week	15.00
		Franchise - Public Urinal Operators	Per week	10.00
		KVIP	Per Visit	1.00
	ii	Public Urinals	Per Visit	0.50
4		<b>MARKET</b>		
		Market Tolls (Daily/ Night Tolls)	Per day/night	2.00
5		<b>Environmental Health Inspection and Certificate fee</b>	Per Annum	
	i	Mineral Water producers(sa		300.00
	ii	Suitability (Health) Certification		
		CAT A - Hotels and Restaurants		500.00
		CAT B - Chop and Drinking Bars		200.00
		CAT C - Food Vendors		50.00
6		<b>EXPORT/CONVEYANCE</b>		
	i	Animals		
		Cow	Per animal	10.00
		Sheep, Goats, Pigs, Donkey, Dog etc.	Per animal	5.00
		Birds	Per bird	2.00
		Bush Meat	Per animal	5.00
	iv	Charcoal		

		Per Maxi bag	1.50
		Per Mini bag	1.00
v	Firewood		
	- Articulated Truck	Per load	25.00
	- Mummy Truck	Per load	20.00
	- Kia Truck	Per load	15.00
	- motor king/ Donkey Cart	Per load	5.00
vi	Fruits (Banana, Mango, Pawpaw, Pineapple, Pear, Oranges etc.)	Per crate/bag/ basket	2.00
vii	Milled Foods ( Corn dough, Cassava dough, Groundnut paste, Gari etc.	Per bag/ Per container	2.00
xvii	Sand including river and sea sand		
	- Single axle	Per load	20.00
	- Double axle	Per load	50.00
	- Operational fee	Per annum	200.00
xviii	Roots and Tubers		
	Yam	100 pieces	5.00
	Yam - Articulated Truck	Per pole	10.00
	Yam - Mummy Truck	Per pole	10.00
	Yam - Kia Truck	Per pole	10.00
	Yam - motor king	Per load	5.00
	Cocoyam, Cassava, Potato	Per Maxi bag	2.00
	Cocoyam, Cassava, Potato	Per Mini bag	1.00
xi	Vegetable dealers	Per bag/crate/ basket	1.00
xii	Palm Oil, Coconut Oil, Groundnut Oil	Per gallon (4.5 Litres)	1.00
xiv	Shea Butter	Per Calabash/ box	1.00
xix	Cashew nuts	Per bag	2.50
xix	Sawn Wood Export		
	KIA Truck	Per Load	50.00
	Tipper Truck	Per Load	80.00
	Cargo Truck	Per Load	100.00
	Articulated Truck	Per Load	150.00
	Off-Loading/Landing Fee		
	CAT A – Trucks and Buses	Per Load	50.00
	CAT B -		
	<b>Information Van Hiring (Assembly's)</b>	Per/Day	
	CAT A - Public Use		100.00
	CAT B - Private Use		200.00
	<b>SLAUGHTER HOUSE</b>		
	Slaughter of Cow/Donkey	Per animal	15.00
	Slaughter of Sheep/Goat/ Pig	Per animal	10.00
	<b>LORRY PARK LOADING FEES</b>		
i	Commercial Vehicles		
	Taxi/Hiring	Per day	2.00

	Mini Bus Up to 12-23 seater	Per day	3.00
	Bus/Kia Up to 24-33 seater		4.00
	Bus/Kia (33 seater +)	Per day	4.00
	Articulated truck	Per day	5.00
	Tipper truck	Per day	3.00
	Lorry park Overseer (Book men)	Per day	1.0
	Rig Saw (Yellow Tricycle)	Per day	1.00
	Non-Lorry Park Mobile Vehicles (e.g. Taxi)	Per day	1.00
<b>10</b>	<b>On-Street Parking</b>		
	All Vehicle Types	First 1 hour	20.00
	All Vehicle Types	Second Hour	15.00
	Company parking	Per Day	20.00
	Shop Owners Parking	Per week	35.00
<b>12</b>	<b>MARRIAGE FEES</b>		
	Ordinance (Cap 127)	Per Registration	200.00
	Customary Marriage	Per Registration	200.00
	Divorce Certificate (Customary)		500.00
	Certificate of Marriage		200.00
	Certified True Copy		200.00
	Authentication of Marriage Certificate		200.00
	Marriage ceremony ( Weekdays)		300.00
	Marriage ceremony ( Week-end)		200.00
	Search Fee ( for marriage registration)		20.00
	Use of Assembly's Hall - Marriage Ceremony	Per day	300.00
	Registration of Churches for Marriage	Per Church	550.00
	Spinster/ Bachelor Certificate		100.00
<b>13</b>	<b>Re-allocation Fees for Assembly Store/Stall</b>	One Time Payment	
	i Stall		10.00
	ii Store		20.00
<b>14</b>	<b>Sale of Contract Documents</b>		
	ii Goods & Services		
	CAT A - Above 200,000		
	(Approved by Regional Tender Review Committee)		500.00
	CAT B - Above 75000 - 200,000		
	(Approved by Entity Tender Committee)		500.00
	i Works		
	CAT A - Above 550,000		
	Approved by Regional Tender Review Committee		500.00
	CAT B - Above 75,000 - 550,000		
	(Approved by Entity Tender Committee)		500.00

## 8.3 Fines

Main Item	Sub Item	Item Description	Unit of Measure	2026
1		<b>Traffic Offences</b>		
	2	Riding bicycle and motorbike in the market		5.00
	3	Riding bicycle and motorbike on pe-destrian walkways		5.00
	4	Impounded Vehicle	Overnight	20.00
	5	Refusal to obtain vehicle sticker		50.00
		CAT A - Articulated/ Tipper Trucks		30.00
		CAT B - Commercial/Private		20.00
	6	Refusal to emboss sticker		25.00
	7	Refusal to acquire Taxi Driver Licence		
		<b>Environmental Health/Safety/ Sanitation Offences</b>		
	1	Defecating at unauthorized Places		100.00
	2	Urinating at unauthorized Places		100.00
	3	Selling at unauthorized Places		10.00
	4	Indiscriminate disposal/burning of refuse		
		Industrial Area		250.00
		Commercial Area		100.00
		Residential Area		30.00
		Office Area		30.00
	5	Weedy grounds -		
		Business/Commercial premises		250.00
		Residential premises		25.00
	6	Refusal to Re-plant Tree (property development)		
		Industrial		65.00
		Individual		30.00
	7	Refusal to pay for Environmental Health Permit		
	8	Refusal to comply with abatement		
		CAT A – Industrial		300.00
		CAT B – Commercial		250.00
		CAT C – Residential		150.00
	9	Excessive Noise Making	Per Case	100.00
	10	Cutting of trees without permit	Per Tree	100.00
		<b>Impounding– Stray Animals</b>		
	1	Collection – Sheep/ Goat/ Pigs/Dogs	Per animal/day	50.00
	2	Collection – Donkey/ Horse/ Cow	Per animal/day	50.00
	3	Feeding – Sheep/ Goats	Per day	5.00
	4	Feeding - Pigs	Per day	5.00
	5	Feeding - Dogs	Per day	20.00

6	Feeding - Donkey/ Horse/Cow	Per day	35.00
7	Penalties for refusal to pay impounding fines		50% of the revenue item
<b>Building Offences</b>			
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 Refurbish-ment/Rehabilitation/ Renovate without permit		50% of permit
5	Penalty for development in unauthorised places	Surcharge based on cost of demolition	50% of permit
6	Penalty for Violating-Stop Work Order		
7	Radio/TV/Internet Service Providers/ Communication Mast & Others- Refusal to obtain permit		50% of principal
<b>Unauthorised Diversion</b>			
1	Diversion of river/stream course		5,000.00
2	Diverting lined drains		2,000.00
3	Channelling of sewage waste into drains		1,000.00
<b>Miscellaneous Offences</b>			
1	Removal of/Missing Property number (or plate)		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
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
<b>Retrieval Of Seized Tools/ Machinery (For Various Offences)</b>			
	1st Time		30.00
	2nd Time		60.00
	3rd Time		120.00

**RATE**

1413005 Rates on other Possessions			
Cattle Rates - Aliens	per animal		25.00
Cattle Rates - Residents	per animal		10.00
Dog/Goat/Sheep Rates	per animal		3.00
Pig Rates	per animal		7.00

**8.4 Rates****RATES FOR UNVALUED PROPERTIES IN THE DISTRICT BY CATEGORIES OF THE COMMUNITIES**

LOCATION/ COMMUNITY	TYPE OF BUILDING		RATE 2026 GH¢
ALL	WAREHOUSE(LARGE)		5,000
	WAREHOUSE(MED)		3,000
	WAREHOUSE(SMALL)		1,500
LOCATION/ COMMUNITY INDUSTRIAL	TYPE OF BUILDING	TYPE OF USE	RATE 2026 GH¢
SAMPA	STOREY BUILDING	<b>RESIDENTIAL (PRIVIAE)</b>	
		2-storey	250.00
		1-storey	200.00
		Ground floor	150.00
		<b>COMMERICAL:</b>	
		2-storey	400.00
		1-storey	300.00
		Ground floor	200.00
		<b>PRIVATE MIXED (RESIDENTIAL &amp; COMMERICAL:</b>	
		2-storey	300.00
		1-storey	250.00
		Ground floor	150.00
		<b>SELF-CONTAINED</b>	
		RESIDENTIAL (PRIVATE)	50
		COMMERICAL	60
	<b>PRIVATE MIXED (RESIDENTIAL &amp; COMMERCIAL)</b>	40	
	<b>COMPOUND HOUSE</b>		
	RESIDENTIAL (PRIVATE)	30	
	COMMERICAL	40	
	<b>PRIVATE MIXED (RESIDENTIAL &amp; COMMERCIAL)</b>	40	
	<b>BOYS QUARTERS</b>		
	RESIDENTIAL (PRIVATE)	30	
	COMMERICAL	40	
	MIXED USE	25	

LOCATION/ COMMUNITY	TYPE OF BUILDING	TYPE OF USE	RATE 2026 GH¢
CATEGORY "A" COMMUNITIES  SUMA, GOKA, SEKETIA, ASIRI, KOKOA, DUADASO 1&2, ASUOKOR, AND JANKUFA	STOREY BUILDING	RESIDENTIAL (PRIVIAETE)	166.00
		COMMERCIAL	207.00
		PRIVATE MIXED (RESIDENTIAL & COMMERICAL)	200.00
		SELF-CONTAINED	RESIDENTIAL (PRIVATE)
	COMPOUND HOUSE	COMMERCIAL	40.00
		PRIVATE MIXED (RESIDENTIAL & COMMERCIAL)	30.00
		RESIDENTIAL (PRIVATE)	30.00
	BOYS QUARTERS	COMMERCIAL	30.00
		PRIVATE MIXED (RESIDENTIAL & COMMERICAL)	30.00
		RESIDENTIAL (PRIVATE)	20.00
		COMMERCIAL	25.00
			MIXED USE

LOCATION/ COMMUNITY	TYPE OF BUILDING	TYPE OF USE	RATE 2026 GH¢
CATEGORY "B" COMMUNITIES  JAMERA, BONAKIRE, KABILE, ADADIEM , MORLE, MAYERA AND BUNI	STOREY BUILDING	RESIDENTIAL (PRIVIAETE)	170.00
		COMMERCIAL	210.00
		PRIVATE MIXED (RESIDENTIAL & COMMERICAL)	200.00
		SELF-CONTAINED	RESIDENTIAL (PRIVATE)
	COMPOUND HOUSE	COMMERCIAL	30.00
		PRIVATE MIXED (RESIDENTIAL & COMMERCIAL)	25.00
		RESIDENTIAL (PRIVATE)	30.00
	BOYS QUARTERS	COMMERCIAL	40.00
		PRIVATE MIXED (RESIDENTIAL & COMMERICAL)	40.00
		RESIDENTIAL (PRIVATE)	20.00
		COMMERCIAL	25.00
			MIXED USE



## 8.5 Rent

Main Item	Sub Item	Unit of Measure	2026
1	Assembly Conference Facilities	Per day	300.00
2	Market	Per Month	
1	Stores		
	CAT A – Big (Double)		50.00
	CAT B - Medium		30.00
	CAT C – small`		20.00
2	Stalls		
	CAT A - Big		10.00
	CAT B - Medium		8.00
	CAT C - Small		6.00
3	Sheds		
	CAT A - Large		6.00
	CAT B - Medium		4.00
	CAT C - Small		2.00
3	Official Residence	Per Month	
2	Senior Staff Quarters		30.00
3	Junior Staff Quarters		20.00
4	Parks		
1	Lorry Park (space rental)	Per month	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 2026 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	
	WAREHOUSE	MIXED USE	0.40% of development plans
	<b>Rate per metre square</b>		<b>GH¢950.00</b>

	TYPE OF USE	2026
New Development		20.00
Temporary Structures		15.00
Space inspection		50.00

## TRANSFER OF PROPERTY AND TEMPORAL STRUCTURE PERMITS

Main Item	Sub Item	Unit of Measure	2026
1	<b>Transfer of Properties</b>		
	<b>1 Vacant Plots</b>	Per	
	CAT A Communities		100.00
	CAT B Communities		70.00
	CAT C Communities		50.00
	CAT D Communities		30.00
	<b>2 Storey Building</b>		
	CAT A Communities		200.00
	CAT B Communities		150.00
	CAT C Communities		100.00
	CAT D Communities		50.00

<b>3</b>	<b>Commercial Building</b>		
	CAT A Communities		200.00
	CAT B Communities		150.00
	CAT C Communities		100.00
	CAT D Communities		50.00
<b>2</b>	<b>Temporally Structure Permits /Jacket</b>	<b>Per Annum</b>	
1	CAT A 4 Plate structure		100.00
2	CAT B 3 Plate		80.00
3	CAT C 2 Plate		70.00
4	CAT D 1 Plate		60.00
<b>3</b>	<b>Temporally Structure Permits (Renewal)</b>	<b>Per Annum</b>	
1	CAT A 4 Plate structure		20.00
2	CAT B 3 Plate		15.00
3	CAT C 2 Plate		10.00
4	CAT D 1 Plate		5.00

**HON. KWANG ABELL**  
*Presiding Member*

**MR. ALFRED CYRIL LUMOR**  
*District Co-Ordinating Director*

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