



REPUBLIC OF GHANA

LOCAL GOVERNMENT BULLETIN

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SUMMARY OF CONTENTS

General

Page

Imposition of Rates and Fee-Fixing Resolution, 2019-2022—Oforikrom Municipal Assembly .. 000

OFORIKROM MUNICIPAL ASSEMBLY IMPOSITION OF RATES AND FEE FIXING RESOLUTION, 2019 - 2022 PURSUANT TO LOCAL GOVERNANCE ACT 2016 (ACT 936)

RESOLVED THAT BY VIRTUE OF PART V AMONG OTHERS OF THE LOCAL GOVERNANCE ACT 2016, (ACT 936) AND THE "GUIDELINES FOR CHARGING OF FEES FOR THE PROVISION OF SERVICES AND FACILITIES AND GRANTING OF LICENCES AND PERMITS BY METROPOLITAN/MUNICIPAL/DISTRICT ASSEMBLIES", THE FOLLOWING FEES BE CHARGED AND LEVIED BY THE OFORIKROM MUNICIPAL ASSEMBLY FOR THE FINANCIAL YEAR 1ST JANUARY, 2019 TO 31ST DECEMBER, 2022

GENERAL

CATEGORY OF PREMISES AND RATE 2019 -2022

AREA

1st Class	0.001	Ayigya Extension Bomso Residential Area (As designated by the approved land-use plan)
*A minimum annual rate of GHc120 (i.e 10 GHc per month) to apply where the property rate is below GHc120 p/a		
2nd Class Res.	0.00098	Kentikrono, Odoum, Ayeduase, Anwomaso, Bebre, Oforikrom, Nsenie (As designated by the approved land-use plan)
*A minimum annual rate of GHc84 (i.e GHc7 per month) to apply where the property rate is below GHc84 p/a		
3rd Class Res.	0.0009	Ayigya Village, Appeadu, Kotei, Deduako, Kokoben, Aprade, Boadi, (As designated by the approved land-use plan)
*A minimum annual rate of GHc48 (i.e GHc4 per month) to apply where the property rate is below GHc48 p/a		
MIXED USE	0.0126	(As designated by the approved land-use plan)

NOTE:- Residents of all old towns or villages in 1st class and 2nd class residential areas are to pay the rate for 3rd class residential area.

RATE ZONE	PROPERTY	RATE IMPOST
COMMERCIAL	STORE	
	WAREHOUSE	0.0016
	WORKSHOP	
	COLD STORES	0.0016

RATE ZONE	PROPERTY	RATE IMPOST
	COCOA SHED	0.0016
	HOTEL GUESTHOUSE	
	RESTAURANT	
HOTEL	HOSTEL	0.003
	PRIVATE	
SCHOOL	SCHOOLS	0.0016
OFFICE/ BANKS	BANK OF GHANA	0.06
	BANKS / OFFICES	0.0076
	HOSPITAL	
HOSPITAL	CLINIC	0.0016
TRANSFORMER	TRANSFORMER e.g ECG	0.05
	OFFICES e.g ECG	0.02
TELECOMMUNICATION	eg. GHANA TELECOM	0.05
	OTHERS	0.05
INSURANCE	SSNIT Office Complex	0.06
	FLATS	0.05
	OTHERS (SIC, etc.)	0.03
	Banks	
	Category "A"	5,000.00 per annum
	Category "B"	3,000.00 per annum
	Category "C"	1,500.00 per annum
	Offices	
	Category "A"	2,500.00 per annum
	Category "B"	2,000.00 per annum
	Category "C"	1,500.00 per annum
	Warehouse with Offices	
	Category "A"	2,500.00 per annum
	Category "B" (Without Offices)	1,000.00 per annum
	Category "C"	500.00 per annum
	Filling Station/Offices	
	Category "A"	1,500.00 per annum
	Category "B"	1,000.00 per annum
	Category "C" (Without Offices)	800.00 per annum
	Hotels	
	Category "A"	2,000.00 per annum
	Category "B"	1,500.00 per annum
	Category "C"	1,000.00 per annum
	Hostels	
	Category "A"	2,500.00 per annum
	Category "B"	2,000.00 per annum
	Category "C"	1,500.00 per annum

BASIC RATE (paid by persons between 18 and 70 years) 2.00

The making and levying of the above rates have been approved by the Oforikrom Municipal Assembly.

This notice constitutes the effective making and levying of such rates as from the date of publication.

It shall be the duty of every person liable to pay these rates to settle the amount thereof at the offices of the Oforikrom Municipal Assembly on or before 31st March, of the respective year, failure shall attract penalty

In addition to any sanction imposed by court on the offender, the court shall also order payment of adequate compensation in monetary terms to the assembly to cover the expenses incurred

Approved by the Oforikrom Municipal Assembly on 30th October, 2018

LICENCES/PERMITS

Business Licences

1	Adinkra Designers/Kente/Smock Weavers & Sellers	per annum
	CAT A - Sellers Only (Large)	250.00 per annum
	CAT B - Weavers & Sellers (Medium)	200.00 per annum
	CAT C - Sellers Only (Medium)	100.00 per annum

<i>Main Items</i>	<i>Sub Items</i>	<i>Item Description</i>	<i>Rate</i>	<i>Frequency/Measure</i>
			<i>Gh¢</i>	<i>Gp</i>
		CAT D - Weavers & Sellers (Small)	90.00	per annum
		CAT E - Weavers Only (Small)	75.00	per annum
		CAT F - Sellers Only (Small)	70.00	per annum
2		Advertising Companies		
		CAT A - Platinum (minimum of 10 staff)	1,000.00	per annum
		CAT B - Gold (minimum of 5 staff)	600.00	per annum
		CAT C - Silver (minimum of 3 staff)	400.00	per annum
3		Agro Chemical/Farm Inputs Dealers		
		CAT A - Manufacturers/ Importers/ Distributors/ Retailers	1,100.00	per annum
		CAT B - Manufacturers & Importers	800.00	per annum
		CAT C - Manufacturers & Distributors	400.00	per annum
		CAT D - Distributors & Retailers	300.00	per annum
		CAT E - Manufacturers	250.00	per annum
		CAT F - Importers	200.00	per annum
		CAT G - Distributors	150.00	per annum
		CAT H - Retailers	100.00	per annum
4		Agro Machine Dealers		
		CAT A - Manufacturers	400.00	per annum
		CAT B - Importers	300.00	per annum
		CAT C - Retailers	200.00	per annum
5		Akpeteshie (liquor) Dealers		
	i. Manufacturers (Distillers)			
		CAT A - Large Scale	300.00	per annum
		CAT B - Medium Scale	200.00	per annum
		CAT C - Small Scale	100.00	per annum
	ii. Distributors			
		CAT A - Large scale	300.00	per annum
		CAT B - Medium Scale	200.00	per annum
		CAT C - Small Scale	100.00	per annum
	iii. Home Based/Farm Site			
		CAT A - Pito (daily brewing)	75.00	per annum
		CAT B - Palm Wine Tappers	50.00	per annum
	iv. Akpeteshie Sellers Only		90.00	per annum
6		Aluminium Fabricators (Doors/Windows/Frame)		
		CAT A - Large Scale	1,500.00	per annum
		CAT B - Medium Scale	1,000.00	per annum
		CAT C - Small Scale	500.00	per annum
		CAT D - Others	250.00	per annum
7		Aluminium Pot Dealers ('Dadesen')		
		CAT A - Manufacturers	200.00	per annum
		CAT B - Distributors	100.00	per annum
		CAT C - Retailers	50.00	per annum
8		Aluminium Manufacturing		
		CAT A - Smelting	10,000.00	per annum
		CAT B - Multiple Product Lines	8,000.00	per annum
		CAT C - Roofing Sheets only	5,000.00	per annum
		CAT D - Saucepan	3,000.00	per annum
9		Aluminium Product Distributors		
		CAT A - Large Scale	500.00	per annum

	<i>Main Items</i>	<i>Sub Items</i>	<i>Item Description</i>	<i>Rate</i>	<i>Frequency/Measure</i>
				<i>Gh¢</i>	<i>Gp</i>
	CAT B - Medium Scale			200.00	per annum
	CAT C - Small Scale			100.00	per annum
10	Aluminium Product Retailers				
	CAT A - Store (Large)			150.00	per annum
	CAT B - Container/Kiosk (Medium)			100.00	per annum
	CAT C - Table Top (Small)			50.00	per annum
11	Art Gallery				
	CAT A - Own Facility with multi-services			300.00	per annum
	CAT B - Own Facility with limited-services			200.00	per annum
	CAT C - Own Facility only			150.00	per annum
	CAT D - Rented space			100.00	per annum
12	Arts & Handicraft Dealers				
	CAT A - Importers			1,500.00	per annum
	CAT B - Exporters			450.00	per annum
	CAT C - Producers (Large)			600.00	per annum
	CAT D - Producers (Medium)			300.00	per annum
	CAT E - Producers (Small)			200.00	per annum
	CAT F - Retailers Only			150.00	per annum
	CAT G - Container/Kiosk			100.00	per annum
	CAT H - Table Top			50.00	per annum
13	Artisans (Self-employed)				
	Masons, Carpenters, Plumbers, Electricians, Painters, Steel Benders, Tile Layers etc.			100.00	per annum
14	Auctioning Firms/Agencies / Auctioneers				
	CAT 'A'			1,000.00	per annum
	CAT 'B'			600.00	per annum
	CAT 'C'			500.00	per annum
	CAT 'D'			300.00	per annum
15	Auto Mechanics/ Electricians/Sprayers Etc.				
	i. Air Condition Mechanics				
	CAT A - Formal Company			400.00	per annum
	CAT B - Informal Garage with Shop			300.00	per annum
	CAT C - Informal Garage without Shop			200.00	per annum
	CAT D - Others			90.00	per annum
	ii. Arc Welders				
	CAT A - Fuel and Water Tankers; Truck Builders			450.00	per annum
	CAT B - Light vehicle repairs, Container Shops and Iron Gates			225.00	per annum
	iii. Argon (Aluminium) Welders			150.00	per annum
	iv. Auto Body Repairers				
	CAT A - Formal Company			2,000.00	per annum
	CAT B - Informal Garage with Shop			1,000.00	per annum
	CAT C - Informal Garage without Shop			500.00	per annum
	CAT D - Others			200.00	per annum
	v. Auto Electricians				
	CAT A - With Battery Charging			100.00	per annum
	CAT B - Without Battery Charging			50.00	per annum
	vi. Auto Mechanics				
	CAT A - Heavy Duty Earthmoving Equipment			350.00	per annum
	CAT B - Heavy Duty Trucks			200.00	per annum
	CAT C - Light Duty Trucks (3 to 5 Tonnes)			150.00	per annum
	CAT D - Light Duty Vehicles (Below 3 Tonnes)			90.00	per annum

<i>Main Items</i>	<i>Sub Items</i>	<i>Item Description</i>	<i>Rate</i> <i>Gh¢</i>	<i>Frequency/Measure</i> <i>Gp</i>
	vii. Auto Sprayers			
		CAT A - Spraying and Oven	400.00	per annum
		CAT B - Spraying without Oven	150.00	per annum
	viii. Auto Upholstery			
		CAT A - Moulding and Seat Cover Sewing	100.00	per annum
		CAT B - Seat Cover Sewing	50.00	per annum
	ix. Vulcanisers			
		CAT A - Tyre Repairs, Wheel Balancing, Alignment and Washing Bay	150.00	per annum
		CAT B - Tyre Repairs, Wheel Balancing and Alignment	100.00	per annum
		CAT C - Wheel Balancing and Alignment	75.00	per annum
		CAT D - Tyre Repairs only	50.00	per annum
	x. Brake Specialist		75.00	per annum
	xi. Carburetor Specialist		75.00	per annum
	xii. Plastic Welders and Fabricators		75.00	per annum
	xiii. Radiator Specialist		75.00	per annum
	xiv. Multiple Service Providers for Auto Works			
		CAT A - Large Scale	150.00	per annum
		CAT B - Medium Scale	112.50	per annum
		CAT C - Small Scale	90.00	per annum
16	Automobile Companies			
	i. Vehicle Importers/Sales (Brand New)			
		CAT A - Vehicle Assembling and Sale	20,000.00	per annum
		CAT B - Heavy Duty Equipment/Vehicle Sales	9,000.00	per annum
		CAT C - Light Duty Equipment/Vehicle Sales	4,000.00	per annum
	ii. Saloon and Sub Urban Vehicles (SUVs) Sales			
		CAT A - Large Scale (Branded Companies)	8,000.00	per annum
		CAT B - Medium Scale (Unbranded Companies)	4,000.00	per annum
		CAT C - Others	3,000.00	per annum
		CAT D - Sales Outlets with Showrooms	2,000.00	per annum
	iii. Used Vehicle Sales (Second-hand Car Dealers)			
		CAT A - Large Scale (Above 50 Vehicles)	2,000.00	per annum
		CAT B - Medium Scale (20 - 49 Vehicles)	1,000.00	per annum
		CAT C - Small Scale (Below 20 Vehicles)	500.00	per annum
	iv. Heavy Equipment Hiring Services			
		CAT A - Mining Equipment	8,000.00	per annum
		CAT B - Construction Equipment (Road & Building)	4,000.00	per annum
		CAT C - Others (Small Scale)	3,000.00	per annum
17	Bags and Suitcases Dealers			
		CAT A - Large Scale	300.00	per annum
		CAT B - Medium Scale	200.00	per annum
		CAT C - Small Scale	100.00	per annum
18	Barbering Shop (floor space and number of points)			
		CAT A - Large Shop (Above 5 Points)	80.00	per annum
		CAT B - Medium Shop (3-5 Points)	60.00	per annum
		CAT C - Small Shop (1-2 Points)	40.00	per annum
		CAT D - Mobile/ Certified 'Wanzam' Operators	30.00	per annum
		CAT E - Barbering Accessory Shop	90.00	per annum
19	Bath House Operators			
		CAT A - 13 Showers and Above	150.00	per annum
		CAT B - 9-12 Showers	100.00	per annum
		CAT C - 8 Showers and Below	60.00	per annum
20	Bakeries			

	<i>Main Items</i>	<i>Sub Items</i>	<i>Item Description</i>	<i>Rate</i>	<i>Frequency/Measure</i>
				<i>Gh¢</i>	<i>Gp</i>
			CAT A - Large Scale (Industrial Operations)	650.00	per annum
			CAT B - Medium Scale	300.00	per annum
			CAT C - Small Scale	150.00	per annum
21			Beer/Wine/Spirits/Soft Drinks Sales		
			CAT A - Depots	1,650.00	per annum
			CAT B - Wholesale	1,500.00	per annum
			CAT C - Retail	1,000.00	per annum
22			Bicycles/Tricycles/Motorcycles Dealers		
			CAT A - Importers/Wholesalers	1,000.00	per annum
			CAT B - Sales Outlets (Large)	600.00	per annum
			CAT C - Sales Outlets (Small-Medium)	450.00	per annum
			CAT D - Tricycles Only	300.00	per annum
			CAT E - Bicycles Only	200.00	per annum
23			Bicycles/Tricycles/Motorcycles Parts Sales		
			CAT A - Multiple Products	250.00	per annum
			CAT B - Motorcycle/Tricycle with Parts	200.00	per annum
			CAT C - Motorcycle/Tricycles	150.00	per annum
			CAT D - Bicycle with Parts	100.00	per annum
			CAT E - Bicycles	50.00	per annum
24			Bicycle/ Tricycle/ Motorcycle Repairers		
			CAT A - Tricycle/ Motorcycle	40.00	per annum
			CAT B - Bicycle	15.00	per annum
25			BillBoards/ Outdoor Adverts		Dependent on class of access
	i.		BillBoards (e.g. Road Arches, Unipole spectacular, LEDs, Building Wrap or Wall Drape Signs, Vehicular Adverts, Banners)		per m ²
			CAT A - Class A1 (Along First Class Accesses)	52.00	per m ²
			CAT B - Class A2 (Along Second Class Accesses)	50.00	per m ²
			CAT C - Class A3 (Along Third Class Accesses)	46.00	per m ²
			Other Adverts		
	ii.		Aerial Adverts - Planes, Balloons etc (Fee Per Day in All Zones)	225.00	per m ²
	iii.		Bus Stop Shelters		
			CAT A - Class A1	730.00	per annum
			CAT B - Class A2	480.00	per annum
			CAT C - Class A3	340.00	per annum
	iv.		Flag Poles		
			CAT A - Class A1	350.00	per annum
			CAT B - Class A2	300.00	per annum
			CAT C - Class A3	250.00	per annum
	v.		Group Directional Signs		
			CAT A - Class A1	7,870.00	per annum
			CAT B - Class A2	7,350.00	per annum
			CAT C - Class A3	6,370.00	per annum
	vi.		Lamp Post Advertisement (Street Light Poles)	220.00	per annum
	vii.		Posters	9.00	per day
	viii.		Structures on Designated Spectacular Sites	Fee Based on a Bid/ Auction Process	per annum
	ix.		Others (Not categorised above)	35.00	per sq/m per annum
26			Blacksmith	80.00	per annum

<i>Main Items</i>	<i>Sub Items</i>	<i>Item Description</i>	<i>Rate</i>
			<i>Frequency/Measure</i> <i>Gh¢ Gp</i>
27		Blocks & Concrete Producers	
		CAT A - Large Scale (Concrete Mixtures and Wares)	
		CAT B - Large Scale (Machine and Manual for Design Blocks)	2,000.00 per annum
		CAT C - Medium Scale (Machine for Blocks Only)	750.00 per annum
		CAT D - Small Scale (Manual Blocks Only)	500.00 per annum
		CAT E - Small Scale (Manual Design Blocks/ Columns Only)	350.00 per annum
		CAT F - Tiles/Pavement Blocks and Terrazzo Works (Chipping)	200.00 per annum
			100.00 per annum
28		Book, Stationery, Office Equipment, Computer & Accessory, etc. Shops	
		CAT A - Book Shops, Stationeries, Office Equipment, Computer & Accessories	3,000.00 per annum
		CAT B - Computer, Accessories, Office Equipment, Stationery	2,500.00 per annum
		CAT C - Computer & Accessories, Office Equipment	2,000.00 per annum
		CAT D - Medium Size of CAT C	1,000.00 per annum
		CAT E - Book Shops, Stationeries	1,500.00 per annum
		CAT F - Stationeries, Office Equipment	1,000.00 per annum
		CAT G - Medium Size of CAT E	500.00 per annum
		CAT H - Office Equipment Only	400.00 per annum
		CAT I - Stationery Only	200.00 per annum
		CAT J - Books Only	100.00 per annum
		CAT K - Table Top/Truck Pusher	50.00 per annum
		CAT L - Mobile Vans	200.00 per annum
29		Bolt and Knot Dealers	
		CAT A - Shop	100.00 per annum
		CAT B - Table Top	50.00 per annum
30		Boutiques	
		CAT A - Large Scale	2,000.00 per annum
		CAT B - Medium Scale	1,000.00 per annum
		CAT C - Small Scale	500.00 per annum
		CAT D - Branches of CAT A & B	200.00 per annum
		CAT E - Others	100.00 per annum
31		Breweries	
		CAT 'A'	30,000.00 per annum
		CAT 'B'	5,000.00 per annum
		CAT 'C'	9,000.00 per annum
		CAT 'D'	5,000.00 per annum
32		Bridal Homes	
		CAT 'A'	1,500.00 per annum
		CAT 'B'	1,000.00 per annum
33		Building Materials (Distribution/ Wholesale)	
		CAT A - Large Scale hardware	1,000.00 per annum
		CAT B - Medium Scale hardware	650.00 per annum
		CAT C - Small Scale hardware	400.00 per annum
34		Building Material Dealers – Retail	
		CAT A - Large Scale	300.00 per annum
		CAT B - Medium Scale	200.00 per annum
		CAT C - Small Scale (Containers/ Kiosk)	100.00 per annum
35		Business Centres	
		CAT A - Internet, Word Processing, Printing and Copying Services plus above 20 Work stations with Internet Service Retailing	1,500.00 per annum

<i>Main Items</i>	<i>Sub Items</i>	<i>Item Description</i>	<i>Rate</i> <i>Gh¢ Gp</i>	<i>Frequency/Measure</i>
		CAT B - Internet, Word Processing, Printing and Copying Services plus above 20 Work stations	1,000.00	per annum
		CAT C - Internet, Word Processing, Printing and Copying Services plus 11-20 Work stations	500.00	per annum
		CAT D - Internet, Word Processing, Printing and Copying Services plus below 11 Work stations	200.00	per annum
		CAT E - Secretarial Services (Word Processing, Printing and Copying Services)	120.00	per annum
36		Butcher's Licence		
		CAT 'A'	90.00	per annum
		CAT 'B'	60.00	per annum
37		Cane Weavers		
		CAT 'A'	150.00	per annum
		CAT 'B'	100.00	per annum
		CAT 'C'	75.00	per annum
38		Car Washing Bay		
		CAT A - Jet Washing, Restaurant and Drinking Facility	500.00	per annum
		CAT B - Jet Washing and Drinking Facility	400.00	per annum
		CAT C - Jet Washing Only	250.00	per annum
		CAT D - Manual Washing (Medium)	200.00	per annum
		CAT E - Manual Washing (Small)	100.00	per annum
39		Carpentry Workshops		
		CAT A - All Works	500.00	per annum
		CAT B - Furniture (Plus Upholstery - Medium)	200.00	per annum
		CAT C - Furniture (Plus Upholstery - Small)	150.00	per annum
		CAT D - Furniture Only	90.00	per annum
		CAT E - Minor Works	60.00	per annum
40		Casino/ Betting Companies		
		CAT 'A'	2,000.00	per annum
		CAT 'B'	1,000.00	per annum
		CAT 'C'	800.00	per annum
		CAT 'D'	500.00	per annum
41		Contracted Caterers (e.g. School Feeding)		
		CAT A - Above 1,000 Pupils	300.00	per annum
		CAT B - Above 500 to 1,000 Pupils	200.00	per annum
		CAT C - Up to 500 Pupils	100.00	per annum
42		CD Sellers (Audio/Video)		
		CAT A - Shops	200.00	per annum
		CAT B - Table Tops	75.00	per annum
		CAT C - Mobile Vans	45.00	per annum
43		Cement & Limestone Factories		
		CAT 'A'	25,000.00	per annum
		CAT 'B'	20,000.00	per annum
		CAT 'C'	10,000.00	per annum
44		Ceramics/Pottery Producers/ Sellers		
		CAT 'A'	90.00	per annum
		CAT 'B'	50.00	per annum

<i>Main Items</i>	<i>Sub Items</i>	<i>Item Description</i>	<i>Rate</i> <i>Gh¢</i>	<i>Frequency/Measure</i> <i>Gp</i>
45		Ceremonial Hiring Services		
		CAT A - Multi Services	5,000.00	per annum
		CAT B - Canopies , Chairs, Tables , cutlery, Glasses, Plates, Serving Trays	900.00	per annum
		CAT C - Canopies, Chairs, Tables	450.00	per annum
		CAT D - Single Item of above	90.00	per annum
		CAT E - Recreational/social facilities	500.00	per annum
		CAT F - Spinners (Large)	150.00	per annum
		CAT G - Spinners (Small)	90.00	per annum
		CAT H - Live Band	350.00	per annum
		CAT I - Musical/Dance Groups	250.00	per annum
46		Cigarette Dealers		
		CAT A - Importers/Wholesalers	5,000.00	per annum
		CAT B - Distributors	1,000.00	per annum
		CAT C - Retailers	200.00	per annum
47		Cleaning Companies		
		CAT A - Household/Office (Large)	1,000.00	per annum
		CAT B - Household/Office (Medium)	500.00	per annum
		CAT C - Household/Office (Small)	150.00	per annum
		CAT D - Household/Office (Very Small)	100.00	per annum
48		Cocoa Residue Buying Companies		
		CAT 'A'	400.00	per annum
		CAT 'B'	300.00	per annum
49		Cocoa/ Shea Nut/Cotton Buying Companies		
		CAT A - Large Scale (Mother Company)	6,000.00	per annum
		CAT B - Medium Scale (Mother Company)	4,000.00	per annum
		CAT C - Medium Scale (Agent)	2,000.00	per annum
		CAT D - Small Scale (Agent)	1,000.00	per annum
50		Coffin Dealers		
		CAT A - Importers	1,000.00	per annum
		CAT B - Industrial (Manufacture & Sale)	500.00	per annum
		CAT C - Manual (Manufacture & Sale)	250.00	per annum
		CAT D - Sales Outlets	100.00	per annum
		CAT E - Manufacturers Only	90.00	per annum
51		Cold Storage Facilities		
	<i>i.</i>	<i>Importers with Own/Rented Cold Storage Facilities</i>		
		CAT A - Above 2500 Metric Tonnes	5,000.00	per annum
		CAT B - 2001 to 2500 Metric Tonnes	3,000.00	per annum
		CAT C - 1501 to 2000 Metric Tonnes	2,000.00	per annum
		CAT D - 1001 to 1500 Metric Tonnes	1,500.00	per annum
		CAT E - 501 to 1000 Metric Tonnes	1,000.00	per annum
		CAT F - Up to 500 Metric Tonnes	500.00	per annum
	<i>ii.</i>	<i>Non-Importers with Rented Cold Storage Facilities (Local)</i>		
		CAT A - Above 1000 Metric Tonnes	800.00	per annum
		CAT B - 501 to 1000 Metric Tonnes	700.00	per annum
		CAT C - Up to 500 Metric Tonnes	600.00	per annum
	<i>iii.</i>	<i>Non-Importers with Containerised Cold Storage Facilities (Local)</i>		
		CAT A - 40 Footer Container	600.00	per annum
		CAT B - 20 Footer Container	400.00	per annum
		CAT C - Below 20 Footer Container	160.00	per annum
		CAT D - Deep freezer	90.00	per annum

	<i>Main Items</i>	<i>Sub Items</i>	<i>Item Description</i>	<i>Rate</i>	<i>Frequency/Measure</i>
				<i>Gh¢</i>	<i>Gp</i>
52			Commercial Houses/Departmental Stores		
			CAT A - Mall (Large)	50,000.00	per annum
			CAT B - Mall (Medium)	15,000.00	per annum
			CAT C - Branches of A	10,000.00	per annum
			CAT D - Large Supermarkets	3,500.00	per annum
			CAT E - Medium Supermarkets	3,000.00	per annum
			CAT F - Small Supermarkets	2,000.00	per annum
			CAT G - Neighbourhood Shops	600.00	per annum
			CAT H - Containers/Small Shops	300.00	per annum
53			Commercialised State Companies/Corporations		
			CAT A - Head Offices	15,000.00	per annum
			CAT B - Regional Offices	10,000.00	per annum
			CAT C - Branch Offices	7,500.00	per annum
			CAT D - District Offices	5,000.00	per annum
			CAT E - Local Offices	2,000.00	per annum
54			Commissioner for Oath/Letter Writers		
			CAT 'A'	90.00	per annum
			CAT 'B'	50.00	per annum
55			Communication Mast Operating Licence		
			CAT A - 1-10 Masts	1,200.00	per annum /per mast
			CAT B - 11-20 Masts	975.00	per annum /per mast
			CAT C - 21-30 Masts	800.00	per annum /per mast
			CAT D - 31-40 Masts	585.00	per annum /per mast
			CAT E - Above 40 Masts	390.00	per annum /per mast
56			Computer/Accessories/ Office Equipment Repairs		
			CAT A - Large Scale	900.00	per annum
			CAT B - Medium Scale	450.00	per annum
			CAT C - Small Scale	200.00	per annum
57			Condiments/Confectioneries (e.g. Biscuits, Toffees and Spices)		
			CAT A - Wholesale	300.00	per annum
			CAT B - Retail	150.00	per annum
			CAT C - Table Top	75.00	per annum
58			Console (Consul) Games Operators		
			CAT 'A'	3,500.00	per annum
			CAT 'B'	3,300.00	per annum
			CAT 'C' (Roving)	600.00	per annum
59			Contractors/Suppliers (Registration)		
A.			CAT A - Roads and Bridge Works		
			i. Class A		
			A1	1,575.00	onetime
			A2	1,300.00	onetime
			A3	750.00	onetime
			A4	450.00	onetime
			ii. Class B		
			B1	1,575.00	onetime
			B2	1,300.00	onetime
			B3	750.00	onetime
			B4	450.00	onetime
			iii. Class S		
			S1	1,125.00	onetime

<i>Main Items</i>	<i>Sub Items</i>	<i>Item Description</i>	<i>Rate</i>
			<i>Frequency/Measure</i>
			<i>Ghc Gp</i>
	S2		
	S3		750.00 onetime
	S4		375.00 onetime
B.	CAT B - Building/Civil Works		225.00 onetime
	i. Class D		
	D1		
	D2		1,125.00 onetime
	D3		600.00 onetime
	D4		300.00 onetime
	ii. Class K		150.00 onetime
	K1		
	K2		1,350.00 onetime
	K3		900.00 onetime
	K4		375.00 onetime
C.	CAT C - Electrical Works (Class E)		300.00 onetime
	E1		
	E2		270.00 onetime
	E3		180.00 onetime
	E4		90.00 onetime
D.	CAT D - Plumbing Works (Class G)		75.00 onetime
	CAT A - G1		
	CAT B - G2		335.00 onetime
	CAT C - G3		90.00 onetime
E.	All Other Contractors		45.00 onetime
	CAT A - Assembly Revenue Contractors		
	CAT B - Private Revenue Contractors		750.00 onetime
	CAT C - Disinfestation Agencies		600.00 onetime
	CAT D - Agents of Utility Company		200.00 onetime
			200.00 onetime
60	Contractors' Licence (Renewal)		
A.	CAT A - Roads and Bridge Works		
	i. Class A		
	A1		
	A2		937.00 per annum
	A3		625.00 per annum
	A4		375.00 per annum
	ii. Class B		225.00 per annum
	B1		
	B2		937.00 per annum
	B3		625.00 per annum
	B4		375.00 per annum
	iii. Class S		225.00 per annum
	S1		
	S2		562.00 per annum
	S3		375.00 per annum
	S4		187.00 per annum
B.	CAT B - Building/Civil Works		112.00 per annum
	i. Class D		
	D1		
	D2		562.00 per annum
	D3		300.00 per annum
	D4		150.00 per annum
	ii. Class K		75.00 per annum
	K1		
	K2		600.00 per annum
	K3		450.00 per annum
	K4		187.00 per annum
			150.00 per annum

	<i>Main Items</i>	<i>Sub Items</i>	<i>Item Description</i>	<i>Rate</i>	<i>Frequency/Measure</i>
				<i>Gh¢</i>	<i>Gp</i>
C.			CAT C - Electrical Works (Class E)		
			E1	120.00	per annum
			E2	93.00	per annum
			E3	45.00	per annum
			E4	37.50	per annum
D.			CAT D - Plumbing Works (Class G)		
			CAT A - G1	180.00	per annum
			CAT B - G2	45.00	per annum
			CAT C - G3	14.00	per annum
E.			All Other Contractors		
			CAT A - Assembly Revenue Contractors	375.00	per annum
			CAT B - Private Revenue Contractors	300.00	per annum
			CAT C - Disinfestation Agencies	112.00	per annum
			CAT D - Agents of Utility Company	90.00	per annum
61			Cooking/Household Utensil Sales		
			CAT 'A'	270.00	per annum
			CAT 'B'	180.00	per annum
			CAT 'C'	90.00	per annum
62			Cosmetics Production		
			CAT 'A'	2,000.00	per annum
			CAT 'B'	1,000.00	per annum
63			Cosmetic/Personal Care/Hair Product Sales		
			CAT A - Wholesale and Retail	1,500.00	per annum
			CAT B - Wholesale Only	1,000.00	per annum
			CAT C - Retail	450.00	per annum
			CAT D - Table Top	90.00	per annum
64			Courier Services		
			CAT A - International Companies	2,500.00	per annum
			CAT B - National Companies	1,500.00	per annum
			CAT C - Small Companies	1,000.00	per annum
			CAT D - Others	500.00	per annum
65			Curtains/Carpets etc. Sales		
			CAT 'A'	200.00	per annum
			CAT 'B'	100.00	per annum
			CAT 'C'	75.00	per annum
66			Digital Embroidery Companies		
			CAT 'A'	1,800.00	per annum
			CAT 'B'	750.00	per annum
67			Dislodging Companies		
			CAT 'A'	400.00	per annum
			CAT 'B'	100.00	per annum
68			Dog Licence	15.00	per annum
69			Dog Sale Licence		
			CAT A - Exotic & Local	200.00	per annum
			CAT B - Exotic Only	150.00	per annum
			CAT C - Local Only	100.00	per annum

<i>Main Items</i>	<i>Sub Items</i>	<i>Item Description</i>	<i>Rate Ghc Gp</i>	<i>Frequency/Measure</i>
70		Dressmakers/Tailors (Industrial)		
		CAT A - Fashion Designers (Large)	1,500.00	per annum
		CAT B - Fashion Designers (Small)	500.00	per annum
		CAT C - Large Scale (Above 25 workers)	400.00	per annum
		CAT D - Medium Scale (10-25 workers)	300.00	per annum
		CAT E - Small Scale (Below 10 workers)	150.00	per annum
71		Dressmakers/Tailors (Non-Industrial)		
		CAT A - Large Scale	100.00	per annum
		CAT B - Medium Scale	80.00	per annum
		CAT C - Small Scale	60.00	per annum
72		Dressmaking/Tailoring Services		
		CAT A - Knitting, Haberdashery and Embroidery	100.00	per annum
		CAT B - Knitting and Embroidery	90.00	per annum
		CAT C - Embroidery Only	75.00	per annum
		CAT D - Knitting Only	60.00	per annum
		CAT E - Haberdashery Only Sewing Items - Large)	350.00	per annum
		CAT F - Haberdashery Only (Small)	200.00	per annum
73		Drilling Companies		
		Water (Borehole)		
		CAT A - Exploration & Prospecting - (Large)	5,500.00	per annum
		CAT B - Exploration & Prospecting - (Small)	4,500.00	per annum
74		Driving Schools		
		CAT A - Above 6 Vehicles	600.00	per annum
		CAT B - 4 - 6 Vehicles	450.00	per annum
		CAT C - 1 - 3 Vehicles	200.00	per annum
75		Educational Institutions – Private		
	i.	Pre-school Facilities		
		CAT A - Day Care/ Crèche/ Nursery/ KG/ Pre-school	500.00	per annum
		CAT B - Day Care/ Crèche/ Nursery/ KG middle Class	300.00	per annum
		CAT C - Day Care/ Crèche/ Nursery	200.00	per annum
		CAT D - Day Care/ Crèche	150.00	per annum
		CAT E - Day Care or Crèche or Nursery or KG only	120.00	per annum
	ii.	Primary Schools/Junior High Schools		
		CAT 'A'	800.00	per annum
		CAT 'B'	450.00	per annum
		CAT 'C'	300.00	per annum
		CAT 'D'	200.00	per annum
	iii.	Senior High/Technical Schools		
		CAT 'A'	2,000.00	per annum
		CAT 'B'	1,500.00	per annum
		CAT 'C'	1,000.00	per annum
	iv.	Training & Vocational Institutions		
		CAT A - Fashion Designing School	800.00	per annum
		CAT B - Catering School	600.00	per annum
		CAT C - Floral Training School	400.00	per annum
		CAT D - Cosmetologist/Beauticians	300.00	per annum
	v.	Tertiary Schools		
		CAT A - Special Institution (e.g Above degrees, Football Academies, etc.)	5,000.00	per annum
		CAT B - Degree and Above	2,000.00	per annum
		CAT C - Diploma	1,500.00	per annum
		CAT D - Certificates	1,000.00	per annum

	<i>Main Items</i>	<i>Sub Items</i>	<i>Item Description</i>	<i>Rate</i>	<i>Frequency/Measure</i>
				<i>Gh¢</i>	<i>Gp</i>
	vi.		Computer Schools/ Training Centre		
			CAT A - International	1,500.00	per annum
			CAT B - Local (Large)	800.00	per annum
			CAT C - Local (Small)	400.00	per annum
	vii.		Special Tutoring (Professional Part-Time Classes/Remedial School)	300.00	per annum
	viii.		Media Schools	200.00	per annum
	ix.		Private Library	200.00	per annum
76			Egg Dealers		
			CAT A - Wholesale	200.00	per annum
			CAT B - Retail Shops	100.00	per annum
			CAT C - Mobile Retail	90.00	per annum
77			Electrical Appliances (New & Second-hand)		
			CAT A - Importers/Wholesalers	1,200.00	per annum
			CAT B - Wholesalers	500.00	per annum
			CAT C - Retailers (Large)	400.00	per annum
			CAT D - Retailers - (Small)	200.00	per annum
			CAT E - Table Top	100.00	per annum
78			Electrical Security Fencing Companies		
			CAT A - Large Scale	500.00	per annum
			CAT B - Small Scale	270.00	per annum
79			Electronic/Home Appliances/Shops (New & Second-hand)		
			CAT A - Importers/Wholesalers (Large)	2,000.00	per annum
			CAT B - Importers/Wholesalers (Small)	1,500.00	per annum
			CAT C - Wholesalers cum Retailers (Large)	1,200.00	per annum
			CAT D - Wholesalers cum Retailers (Small)	1,000.00	per annum
			CAT E - Retailers (Shops and Containers - Large)	500.00	per annum
			CAT F - Retailers (Shops and Containers - Small)	300.00	per annum
			CAT G - Retailers (Table Top- Medium)	250.00	per annum
			CAT H - Retailers Table Top - Small)	125.00	per annum
80			Electronic/Home Appliance Part Dealers		
			CAT 'A'	250.00	per annum
			CAT 'B'	125.00	per annum
			CAT 'C'	100.00	per annum
81			Electronic Media (Radio) Operators		
			CAT A - National & Inter-Regional	3,000.00	per annum
			CAT B - Regional	2,000.00	per annum
			CAT C - District	1,500.00	per annum
			CAT D - Community	700.00	per annum
			CAT E - Information Centres (Urban)	200.00	per annum
			CAT F - Information Centres (Rural)	150.00	per annum
82			Electronic Media (Television) Operators		
			CAT A - Very Large Scale	4,000.00	per annum
			CAT B - Large Scale	3,000.00	per annum
			CAT C - Medium Scale	2,500.00	per annum
			CAT D - Small Scale	2,000.00	per annum
83			Embossment Centres		
			CAT A - Vehicle Embossment Company	1,000.00	per annum
			CAT B - Stickers' Distributors	100.00	per annum

	<i>Main Items</i>	<i>Sub Items</i>	<i>Item Description</i>	<i>Rate</i>	<i>Frequency/Measure</i>
				<i>Gh¢</i>	<i>Gp</i>
84	Exporters of General Goods				
			CAT A - Timber	8,000.00	per annum
			CAT B - Cash Crops	5,000.00	per annum
			CAT C - Food Crops	3,000.00	per annum
			CAT D - African Clothing/Ornaments	2,000.00	per annum
			CAT E - Footwear	1,000.00	per annum
85	Fabric Dealers – Manufacturing				
			CAT A - Large Scale	800.00	per annum
			CAT B - Medium Scale	600.00	per annum
			CAT C - Small Scale	200.00	per annum
86	Fabric Dealers – Sales				
			CAT A - Imports/Wholesale	500.00	per annum
			CAT B - Wholesale and Retail	250.00	per annum
			CAT C - Wholesale	200.00	per annum
			CAT D - Retail	100.00	per annum
			CAT E - Table Top	50.00	per annum
87	Feed Mills (Poultry, Pets, Fish, etc.) – Production				
			CAT ‘A’	1,000.00	per annum
			CAT ‘B’	400.00	per annum
			CAT ‘C’	200.00	per annum
88	Feed Sellers				
			CAT A - Wholesalers	250.00	per annum
			CAT B - Distributors	150.00	per annum
			CAT C - Retailers	90.00	per annum
89	Film Production/Distribution				
			CAT A - Film Production cum Distribution	1,000.00	per annum
			CAT B - Film Production	750.00	per annum
			CAT C - Film Distribution	500.00	per annum
			CAT D - Small Scale of CAT B or C	100.00	per annum
90	Financial Institutions (Banking)				
			CAT A - Central Bank	20,000.00	per annum
			CAT B - Main/Head Office	15,000.00	per annum
			CAT C - Regional Office	12,000.00	per annum
			CAT D - Branch/District Office	10,000.00	per annum
			CAT E - Agency Office	4,500.00	per annum
			CAT F - Rural Bank	5,500.00	per annum
			CAT G - Agency Office (Rural Bank)	1,500.00	per annum
			CAT H - Mobilisation Centres/Vans	350.00	per annum
91	Financial Institutions (Non-Banking)				
	i. Insurance Companies, Debt Servicing Companies, Security Discount Houses etc.				
			CAT A - Head Office	19,800.00	per annum
			CAT B - Regional Office	11,250.00	per annum
			CAT C - Branch Office	6,000.00	per annum
			CAT D - Agency Office	3,000.00	per annum
	ii. Micro-Finance Institutions				
	- Saving and Loans Company/Credit Unions				
			CAT A - Head Office	4,000.00	per annum
			CAT B - Regional Office	2,000.00	per annum

<i>Main Items</i>	<i>Sub Items</i>	<i>Item Description</i>	<i>Rate</i> <i>Gh¢</i>	<i>Frequency/Measure</i> <i>Gp</i>
		CAT C - Branch Office	1,350.00	per annum
		CAT D - Collection Points	550.00	per annum
		CAT E - Susu Collectors	300.00	per annum
		- Money Lending		
		CAT 'A'	1,500.00	per annum
		CAT 'B'	800.00	per annum
		CAT 'C'	300.00	per annum
		- Mobile Money		
		CAT 'A'	350.00	per annum
		CAT 'B'	200.00	per annum
		- Forex Bureaus	500.00	per annum
		- Stand Alone ATMs	750.00	per annum
92		Fish Farming Companies		
		CAT A - Large Scale	200.00	per annum
		CAT B - Medium Scale	150.00	per annum
		CAT C - Small Scale	75.00	per annum
93		Fishing Nets and Accessories Dealers		
		CAT A - Importers/Wholesalers	900.00	per annum
		CAT B - Wholesalers	750.00	per annum
		CAT C - Retailers	300.00	per annum
		CAT D - Table Top	60.00	per annum
94		Florist and Allied Products		
		CAT A - Natural (Large Scale)	450.00	per annum
		CAT B - Natural (Medium Scale)	350.00	per annum
		CAT C - Natural (Small Scale)	200.00	per annum
		CAT D - Artificial (Large Scale)	350.00	per annum
		CAT E - Artificial (Small Scale)	200.00	per annum
95		Funeral Homes and Mortuaries		
		CAT A - Morgue, hearse, cremation, pall bearers and other facilities (Large Scale)	2,500.00	per annum
		CAT B - Morgue, hearse, cremation, pall bearers and other facilities (Medium Scale)	2,000.00	per annum
		CAT C - Morgue only	1,500.00	per annum
96		Funeral – Undertaker’s Licence		
		CAT 'A'	500.00	per annum
		CAT 'B'	250.00	per annum
97		Furniture Showroom		
		CAT A - Large Scale	3,000.00	per annum
		CAT B - Medium Scale	2,000.00	per annum
		CAT C - Small scale	1,000.00	per annum
98		General Goods - Sales (e.g. Generator, Water pump, Chain saw, etc.)		
		CAT A - Large	750	per annum
		CAT B - Medium	562.5	per annum
		CAT C - Small	375	per annum
99		Gift Shops		
		CAT B - Small Scale	75.00	per annum

<i>Main Items</i>	<i>Sub Items</i>	<i>Item Description</i>	<i>Rate</i>	<i>Frequency/Measure</i>
			<i>Gh¢</i>	<i>Gp</i>
100		Glass Sellers (Tainted /Plain)		
		CAT A - Large Scale	900.00	per annum
		CAT B - Medium Scale	700.00	per annum
		CAT C - Small Scale	400.00	per annum
101		Gold/Diamond Dealers		
		CAT A - Refinery	2,500.00	per annum
		CAT B - Merchants	2,000.00	per annum
		CAT C - Agents	750.00	per annum
		CAT D - Goldsmith	600.00	per annum
102		Hair & Beauty Service Providers		
		CAT A - Beauty Parlour and School	800.00	per annum
		CAT B - Beauty Parlour	700.00	per annum
		CAT C - Salon with pedicure, manicure, braiding/weaving	200.00	per annum
		CAT D - Big Salon	100.00	per annum
		CAT E - Small Salon	60.00	per annum
		CAT F - Braiding and Weaving Only	50.00	per annum
		CAT G - Braiding Only	40.00	per annum
103		Hawkers Licence		
		CAT A - Barbers	7.00	per month
		CAT B - Used Shoe Sellers	9.00	per month
		CAT C - Used Clothe Sellers	9.00	per month
		CAT D - Herbal Medicine Sellers	5.00	per month
		CAT E - Watch/Necklace Sellers	7.00	per month
		CAT F - Confectionary Sellers	5.00	per month
		CAT G - Cloth and Material Sellers	11.00	per month
		CAT H - Leather Product Sellers	5.00	per month
		CAT I - Foodstuff Sellers	5.00	per month
		CAT J - Others	5.00	per month
104		Haulage Companies (e.g. LPG, General Goods)		
		CAT 'A'	3,600.00	per annum
		CAT 'B'	2,250.00	per annum
		CAT 'C'	1,125.00	per annum
105		Health Facilities – Private		
	i.	Dental Clinics		
		CAT A - Large Scale	550.00	per annum
		CAT B - Medium Scale	350.00	per annum
		CAT C - Small Scale	200.00	per annum
	ii.	Eye Clinics		
		CAT A - Large Scale	550.00	per annum
		CAT B - Small Scale	300.00	per annum
	iii.	Hospitals/Clinics		
		CAT A - Specialised (Chiropractic /Homeopathic etc.)	2,000.00	per annum
		CAT B - In and Outpatient	1,000.00	per annum
		CAT C - Outpatient	600.00	per annum
	iv.	Maternity Homes		
		CAT A - General Services	300.00	per annum
		CAT B - Midwifery Services	150.00	per annum
	v.	Medical Laboratory Facilities		
		CAT A - General Services	1,500.00	per annum
		CAT B - Specialised Services	750.00	per annum
		CAT C - Ordinary Services	450.00	per annum

<i>Main Items</i>	<i>Sub Items</i>	<i>Item Description</i>	<i>Rate</i>	<i>Frequency/Measure</i>
			<i>Gh¢</i>	<i>Gp</i>
vi.		Physiotherapy Centres		
		CAT A - Large Scale	450.00	per annum
		CAT B - Medium Scale	300.00	per annum
		CAT C - Small Scale	200.00	per annum
vii.		Licenced Herbal Medicine Units		
		CAT A - Foreign Clinics and Shops	2,000.00	per annum
		CAT B - Foreign Clinics or Shops	1,000.00	per annum
		CAT C - Clinic and Medicine Producers (Local)	1,000.00	per annum
		CAT D - Clinic Only (Local)	600.00	per annum
		CAT E - Medicine Producers Only (Local)	300.00	per annum
		CAT F - Herbal Shops (Local)	100.00	per annum
		CAT G - Shop on wheel (Mobile)	100.00	per annum
106		Hearse/Ambulance Services		
		CAT A - Large Scale (Above 5 Vehicles)	800.00	per annum
		CAT B - Medium Scale (3-5 Vehicles)	400.00	per annum
		CAT C - Small Scale (1-2 Vehicles)	200.00	per annum
107		Ice Cream/Yoghurt Dealers		
		CAT A - Manufacturers (Very Large Scale)	5,000.00	per annum
		CAT B - Manufacturers (Large Scale)	3,000.00	per annum
		CAT C - Manufacturers (Medium Scale - Local Producers)	2,000.00	per annum
		CAT D - Manufacturers (Small Scale -Local Producers)	1,500.00	per annum
		CAT E - Wholesale/Depot	1,000.00	per annum
		CAT F - Retail	300.00	per annum
108		Interior/Event Decorators		
		CAT A - Companies (Large)	500.00	per annum
		CAT B - Companies (Medium)	400.00	per annum
		CAT B - Individuals	200.00	per annum
109		Jewellery Shops		
		CAT A - Retail (Large)	1,000.00	per annum
		CAT B - Retail (Medium)	300.00	per annum
		CAT C - Retail (Small)	200.00	per annum
		CAT D - Table Top	75.00	per annum
110		Jewellery Repairers (Watches/ Bracelets, etc.)		
		CAT 'A'	120.00	per annum
		CAT 'B'	60.00	per annum
111		Job Placement Agencies		
		CAT 'A'	1,500.00	per annum
		CAT 'B'	700.00	per annum
		CAT 'C'	300.00	per annum
112		Key Cutters	100.00	per annum
113		Laboratories		
		CAT A - Geological Services	2,500.00	per annum
		CAT B - Industrial Services	1,500.00	per annum
		CAT C - Others	1,000.00	per annum
114		Landscapers/Horticulturalists		
		CAT A - Large Scale	200.00	per annum
		CAT B - Medium Scale	135.00	per annum
		CAT C - Small Scale	90.00	per annum

	<i>Main Items</i>	<i>Sub Items</i>	<i>Item Description</i>	<i>Rate</i> <i>Gh¢</i>	<i>Frequency/Measure</i> <i>Gp</i>
115	Laundry Services				
			CAT A - Large Scale	800.00	per annum
			CAT B - Medium Scale	450.00	per annum
			CAT C - Small Scale	100.00	per annum
116	Leather Works				
			CAT A - Producers (Donkey Skin)	5,000.00	per annum
			CAT B - Producers (Industrial)	900.00	per annum
			CAT C - Producers (Handmade)	200.00	per annum
			CAT D - Repairers (e.g Cobbler or Shoe-shine)	75.00	per annum
117	Licenced Arms & Ammunition Dealers				
			CAT 'A'	5,000.00	per annum
			CAT 'B'	1,000.00	per annum
118	Livestock Farms				
			CAT A - Very large-sized	1,200.00	per annum
			CAT B - Large-sized	1,000.00	per annum
			CAT C - Medium-sized	750.00	per annum
			CAT D - Small-sized	400.00	per annum
			CAT E - Very Small-sized	150.00	per annum
119	Lottery Business Operators				
			CAT A - National Lotto Authority	5,000.00	per annum
			CAT B - National Marketing Companies/Agents	3,000.00	per annum
			CAT C - Lotto Receiver	600.00	per annum
120	Lumber Business (Including Sawmill)				
			CAT 'A'	8,000.00	per annum
			CAT 'B'	4,000.00	per annum
			CAT 'C'	2,000.00	per annum
			CAT 'D'	1,500.00	per annum
121	Manufacturing/Processing Companies				
			CAT A - International (Large Scale)	30,000.00	per annum
			CAT B - International (Medium Scale)	25,000.00	per annum
			CAT C - International (Small Scale)	20,000.00	per annum
			CAT D - National (Large Scale)	15,000.00	per annum
			CAT E - National (Medium Scale)	12,000.00	per annum
			CAT F - National (Small Scale)	9,000.00	per annum
			CAT G - Local (Large Scale)	8,000.00	per annum
			CAT H - Local (Medium Scale)	4,000.00	per annum
			CAT I - Local (Small Scale)	3,000.00	per annum
122	Markets & Other Facilities' Management Companies				
			CAT A - Large Scale	15,000.00	per annum
			CAT B - Medium Scale	8,000.00	per annum
			CAT C - Small Scale	1,500.00	per annum
123	Mattress/Foam Products Dealers				
			CAT A - Manufacturers	5,400.00	per annum
			CAT B - Wholesalers with showrooms	900.00	per annum
			CAT C - Retailers (Medium Scale)	450.00	per annum
			CAT D - Retailers (Small Scale)	200.00	per annum
124	Media Houses				
			CAT A - Large Scale	1,700.00	per annum
			CAT B - Medium Scale	800.00	per annum
			CAT C - Small Scale	450.00	per annum
			CAT D - Others	90.00	per annum
125	Medical Supply Companies				
			CAT 'A'	1,000.00	per annum
			CAT 'B'	800.00	per annum
			CAT 'C'	400.00	per annum

<i>Main Items</i>	<i>Sub Items</i>	<i>Item Description</i>	<i>Rate Gh¢ Gp</i>	<i>Frequency/Measure</i>
126	Metal Fabricators			
		CAT A - Filling Station Sheds/ Trailers/ Underground Tanks Moulding	20,000.00	per annum
		CAT B - Agro Processing Machines Surface Tanks	3,000.00	per annum
		CAT C - Domestic Milling Machines	1,000.00	per annum
		CAT D - Canopies and Scaffolding	600.00	per annum
		CAT E - Pot, Coal-pots and Sheet moulders	300.00	per annum
		CAT F - Chairs and beds, etc.	225.00	per annum
127	Milling Businesses (For Food)			
		CAT A - Above 3 Machines	150.00	per annum
		CAT B - 2-3 Machines	90.00	per annum
		CAT C - 1 Machine Only	25.00	per annum
128	Mineral Water Producers			
		CAT A - Bottled, Sachet & Filtered Water	2,000.00	per annum
		CAT B - Bottled & Sachet Water	1,500.00	per annum
		CAT C - Sachet Water	750.00	per annum
129	Mineral Water Distribution/Sales			
		CAT A - Depot	700.00	per annum
		CAT B - Wholesale	450.00	per annum
		CAT C - Retail (Large)	250.00	per annum
		CAT D - Retail (Medium)	90.00	per annum
		CAT E - Retail (Small)	35.00	per annum
130	Mineral Marketing Companies			
		CAT 'A'	15,000.00	per annum
		CAT 'B'	8,000.00	per annum
		CAT 'C'	2,000.00	per annum
131	Mobile Phone & Accessories Sales/Assembling/Repairs			
		CAT A - Import/Assembling Wholesale/Retail/Repairs	2,000.00	per annum
		CAT B - Import/Wholesale/Retail/Repairs	1,000.00	per annum
		CAT C - Retail/Repairs	450.00	per annum
		CAT D - Retail Only	100.00	per annum
		CAT E - Repairs Only	200.00	per annum
		CAT F - Repairs Only (Small)	100.00	per annum
132	Mobile Phone Cards Sales			
		CAT A - Distribution/Retail	450.00	per annum
		CAT B - Distribution Only	350.00	per annum
		CAT C - Retail	75.00	per annum
133	Mobile Sales Vans (Per Vehicle)		350.00	per annum
134	Musical Instrument Sales			
		CAT A - Wholesale/Retail	150.00	per annum
		CAT B - Retail (Medium)	120.00	per annum
		CAT C - Retail (Small)	90.00	per annum
135	Non-Governmental Institutions Registration			
		CAT A - International NGOs/ CSOs	350.00	onetime payment
		CAT B - Local NGOs/ CSOs	200.00	onetime payment
		CAT C - Community CSOs/ CSOs	100.00	onetime payment
136	Non-Governmental Institutions (Renewal)			
		CAT A - International NGOs/ CSOs	120.00	per annum

<i>Main Items</i>	<i>Sub Items</i>	<i>Item Description</i>	<i>Rate</i> Gh¢	<i>Frequency/Measure</i> Gp
		CAT B - Local NGOs/ CSOs	50.00	per annum
		CAT C - Community NGOs/CSOs	20.00	per annum
137		Online Trading	700.00	per annum
138		Optical Services		
		CAT A - Large Scale	750.00	per annum
		CAT B - Medium Scale	550.00	per annum
		CAT C - Small Scale	150.00	per annum
139		Paper Product Companies		
		CAT 'A'	800.00	per annum
		CAT 'B'	600.00	per annum
		CAT 'C'	300.00	per annum
140		Pharmaceutical Companies		
		CAT A - Manufacture	4,000.00	per annum
		CAT B - Wholesale	1,500.00	per annum
		CAT C - Wholesale cum retail	2,000.00	per annum
		CAT D - Pharmacy/Chemist Shop (Large)	1,000.00	per annum
		CAT E - Pharmacy/Chemist Shop (Medium)	500.00	per annum
		CAT F - Licensed Chemical Shop	200.00	per annum
141		Photographers / Video Operators		
		CAT A - Photo/Video Company with Labs	300.00	per annum
		CAT B - Photo/Video Company without Labs	200.00	per annum
		CAT C - Photographic Laboratory	250.00	per annum
		CAT D - Photo Shops/Studio	100.00	per annum
		CAT E - Individual video and photography operators	50.00	per annum
142		Plastic Processing and Manufacturing Companies		
		CAT A - Bulk Product Lines (e.g. Tanks, Pipelines)	2,000.00	per annum
		CAT B - Light product lines (e.g. Plastic Chairs)	1,000.00	per annum
		CAT C - Others (Household Wares)	600.00	per annum
		CAT D - Polyethylene	200.00	per annum
143		Plastic Product Sales (Including Water Tanks)		
		CAT A - Wholesale (Large)	350.00	per annum
		CAT B - Wholesale (Small)	250.00	per annum
		CAT C - Retail (Large)	100.00	per annum
		CAT D - Retail (Medium)	90.00	per annum
		CAT E - Retail (Small)	75.00	per annum
		CAT F - Polyethylene Sellers	50.00	per annum
144		Plywood Manufacturers	3,000.00	per annum
145		Plywood Sellers		
		CAT 'A'	750.00	per annum
		CAT 'B'	450.00	per annum
		CAT 'C'	300.00	per annum
		CAT 'D'	200.00	per annum
146		Poultry Farms		
		CAT A - Above 2000 Birds	550.00	per annum
		CAT B - Up to 2000 Birds	450.00	per annum
		CAT C - Up to 1000 Birds	300.00	per annum
		CAT D - Up to 500	150.00	per annum

	<i>Main Items</i>	<i>Sub Items</i>	<i>Item Description</i>	<i>Rate</i>	<i>Frequency/Measure</i>
				<i>Gh¢</i>	<i>Gp</i>
147	Power & Energy Dealers				
			CAT A - Thermal Plant Construction Contractors	21,000.00	per annum
			CAT B - Energy and Power Producers	60,000.00	per annum
			CAT C - Retailers	30,000.00	per annum
			CAT D - Sub Contractors (Technical & Civil Works)	21,000.00	per annum
			CAT E - Sub Contractors (Other Services)	15,000.00	per annum
148	Printing Houses				
			CAT A - Large Scale	3,000.00	per annum
			CAT B - Medium Scale	1,400.00	per annum
			CAT C - Small Scale	800.00	per annum
			CAT D - Binders	500.00	per annum
			CAT E - Others	300.00	per annum
			CAT F - Newspaper/Periodical/ Vendors	75.00	per annum
149	Private Meat Van			90.00	per annum
150	Private Recreational Parks				
			CAT A - Large Scale	1,000.00	per annum
			CAT B - Medium Scale	850.00	per annum
			CAT C - Small Scale	500.00	per annum
151	Private Security				
			CAT 'A'	2,000.00	per annum
			CAT 'B'	1,500.00	per annum
			CAT 'C'	1,000.00	per annum
152	Professional Firms/Individuals				
	<i>i. Architectural, Auditing, Accounting, Engineering, Legal Firms etc.</i>				
			CAT A - International	3,000.00	per annum
			CAT B - National	2,000.00	per annum
			CAT C - Regional	1,500.00	per annum
			CAT D - Local	1,000.00	per annum
			CAT E - Partnership	800.00	per annum
			CAT F - Solo	600.00	per annum
			CAT G - Others	450.00	per annum
	<i>ii. Draughtsmanship Business</i>				
			CAT 'A'	300.00	per annum
			CAT 'B'	150.00	per annum
153	Publishing Houses				
			CAT A - Publishing Cum Wholesale	2,500.00	per annum
			CAT B - Publishing and Retail Outlets	2,000.00	per annum
			CAT C - Publishing Only	1,000.00	per annum
154	Quarry/Sand Operators				
			CAT A - Mechanised Quarry (Large)	2,000.00	per annum
			CAT B - Mechanised Quarry (Small)	1,000.00	per annum
			CAT C - Sand Winning	400.00	per annum
			CAT D - Stone Contractors	300.00	per annum
			CAT E - Manual Stone Crackers/Labourers	60.00	per annum
155	Real Estate Operators				
	<i>i. Agents</i>				
			CAT A - Large Scale	1,500.00	per annum
			CAT B - Medium Scale	800.00	per annum
			CAT C - Small Scale	500.00	per annum
	<i>ii. Developers</i>				

	<i>Main Items</i>	<i>Sub Items</i>	<i>Item Description</i>	<i>Rate</i>	<i>Frequency/Measure</i>
				<i>Gh¢</i>	<i>Gp</i>
			CAT A - Large Scale	5,000.00	per annum
			CAT B - Medium Scale	3,000.00	per annum
			CAT C - Small Scale	2,000.00	per annum
iii.	Property Managers		CAT A - Large Scale (International)	4,000.00	per annum
			CAT B - Medium Scale (National)	1,800.00	per annum
			CAT C - Small Scale (Local)	400.00	per annum
156	Recycling Plants/Companies		CAT 'A'	3,000.00	per annum
			CAT 'B'	2,000.00	per annum
			CAT 'C'	1,200.00	per annum
			CAT 'D'	800.00	per annum
157	Electrical Appliance Repairs (e.g. refrigerator, air condition, iron, etc.)		CAT 'A'	200.00	per annum
			CAT 'B'	100.00	per annum
158	Refuse Dump Container Managers		CAT 'A'	300.00	per annum
			CAT 'B'	200.00	per annum
			CAT 'C'	100.00	per annum
159	Registration of Associations & Religious Bodies			250.00	per annum
160	Rubber Stamp Makers			60.00	per annum
161	Safety Goods/Accessories				
	i Protective Wares		CAT 'A'	1,200.00	per annum
			CAT 'B'	800.00	per annum
			CAT 'C'	400.00	per annum
	ii Fire Extinguisher Dealers		CAT 'A'	350.00	per annum
			CAT 'B'	200.00	per annum
162	Scrap Metal Dealers (Including Mine Scrap)		CAT A - Large Scale (Export)	400.00	per annum
			CAT B - Medium Scale (Depot)	300.00	per annum
			CAT C - Small Scale (Collection Points)	200.00	per annum
163	Service/Filling Stations		CAT A - Multi Purpose - Large (eg. Fuel, Shopping Centre, Vulcanizing, Washing bay, etc.)	3,000.00	per annum
			CAT B - Multi Purpose - Medium (eg. Fuel, Shopping Centre, Vulcanizing, Washing bay, etc.)	2,500.00	per annum
			CAT C - Fuel and Shopping Centres	2,250.00	per annum
			CAT D - Fuel, and Washing Bay	2,000.00	per annum
			CAT E - Fuel Only	1,000.00	per annum
			CAT F - Surface Tank Points	550.00	per annum
			CAT G - Kerosene	300.00	per annum
			CAT H - LPG Retail Points of CAT A	2,000.00	per annum
			CAT I - LPG Retail Points of CAT B	900.00	per annum
			CAT J - LPG Only (Large)	1,500.00	per annum
			CAT K - LPG Only (Small)	750.00	per annum
164	Signage Makers		CAT A - Digital	750.00	per annum
			CAT B - Non-digital	600.00	per annum

	<i>Main Items</i>	<i>Sub Items</i>	<i>Item Description</i>	<i>Rate</i>	<i>Frequency/Measure</i>
				<i>Gh¢</i>	<i>Gp</i>
165	Signage Writers				
			CAT A - Electronic	400.00	per annum
			CAT B - Manual	200.00	per annum
166	Spare Parts Sales Outlets (New)				
			Category A - Importers/Wholesalers Only	800.00	per annum
			Category B - Retailers (Large)	300.00	per annum
			Category C - Retailers (Medium)	200.00	per annum
			Category D - Retailers (Small)	90.00	per annum
167	Spare Parts Sales Outlets(Second-hand)				
			Category A - Second-hand Engine Shops	550.00	per annum
			Category B - Retailers (Large)	300.00	per annum
			Category C - Retailers (Medium)	200.00	per annum
			Category D - Retailers (Small)	113.00	per annum
			Category E - Kiosk/Table Top	75.00	per annum
168	Straw Basket Weavers and Sales			60.00	per annum
169	Telecommunication Companies				
	i. Internet (Data) Services Providers				
			CAT 'A'	1,000.00	per annum
			CAT 'B'	400.00	per annum
			CAT 'C'	300.00	per annum
	ii. Phone and Internet Services Providers				
			CAT A - Head Office	12,000.00	per annum
			CAT B - Regional/Municipal Office	10,000.00	per annum
			CAT C - Service Centres	8,000.00	per annum
			CAT D - Outsourced Service Centres	6,000.00	per annum
	iii. Tower Infrastructure Centres			6,000.00	per annum
170	Terrazzo Making				
			CAT A - Two Machines and Above	100.00	per annum
			CAT B - One Machine	50.00	per annum
171	Timber Products Retail Outlets				
			CAT A - Large scale	800.00	per annum
			CAT B - Medium scale	500.00	per annum
			CAT C - Small scale	300.00	per annum
172	Toilet Operators (Private)				
			CAT A - Above 24 Seater	450.00	per annum
			CAT B - Up to 24 Seater	350.00	per annum
			CAT C - 9-16 Seater	150.00	per annum
			CAT D - Up to 8 Seater	100.00	per annum
173	Tourism Licenced Facilities				
	A. Accommodation Facilities				
	i. Hotels/ Beach Resorts/ Motels				
			CAT A - Five Star	7,000.00	per annum
			CAT B - Four Star	3,000.00	per annum
			CAT C - Three Star	1,500.00	per annum
			CAT D - Two Star	750.00	per annum
			CAT E - One Star	500.00	per annum
	ii. Guesthouses (4-9 Rooms)			350.00	per annum
	iii. Budget Hotels				
			CAT A - Association Members	250.00	per annum
			CAT B - Non-Association Members	350.00	per annum
	iv. Hostels (Private):				

<i>Main Items</i>	<i>Sub Items</i>	<i>Item Description</i>	<i>Rate</i>	<i>Frequency/Measure</i>
			<i>Gh¢</i>	<i>Gp</i>
		CAT A - Above 50 Beds	1,500.00	per annum
		CAT B - 21-50 Beds	1,000.00	per annum
		CAT C - Up to 10 Beds	375.00	per annum
C.		Body Building Gym		
		CAT A - Large Scale (Club Setting)	250.00	per annum
		CAT B - Medium Scale	150.00	per annum
		CAT C - Small Scale	60.00	per annum
D.		Eating/Catering Houses		
		i. Restaurants		
		CAT A - Grade 1	800.00	per annum
		CAT B - Grade 2	600.00	per annum
		CAT C - Grade 3	400.00	per annum
		ii. Informal Catering Services		
		- <i>Traditional Catering Establishments (Chop Bars)</i>		
		CAT A - Grade 1	250.00	per annum
		CAT B - Grade 2	200.00	per annum
		- <i>Drinking Bars</i>		
		CAT A - Grade 1	400.00	per annum
		CAT B - Grade 2	300.00	per annum
		- <i>Snack Bars</i>		
		CAT A - Grade 1	200.00	per annum
		CAT B - Grade 2	80.00	per annum
		- <i>Outdoor Catering Establishments</i>		
		CAT B - Grade 2	90.00	per annum
		- <i>Local Fast Food Vendors</i>		
		CAT A - Grade 1	200.00	per annum
		CAT B - Grade 2	100.00	per annum
E.		Event Houses		
		CAT A - Large Scale	1,200.00	per annum
		CAT B - Medium Scale	800.00	per annum
		CAT C - Small Scale	400.00	per annum
F.		Nightclubs and Theatres		
		i. Nightclub		
		CAT A - Grade 1	1,650.00	per annum
		CAT B - Grade 2	750.00	per annum
		ii. Pub		
		CAT A - Grade 1	800.00	per annum
		CAT B - Grade 2	375.00	per annum
		iii. Movie House		
		CAT A - Grade 1	1,000.00	per annum
		CAT B - Grade 2	700.00	per annum
		iv. Theatre		
		CAT A - Grade 1	5,000.00	per annum
		CAT B - Grade 2	2,000.00	per annum
G.		Spa		
		CAT A - Spa with more than 3 add-on services	1,950.00	per annum
		CAT B - Spa with 2 -3 add-on services	900.00	per annum
		CAT C - Spa Only	450.00	per annum
H.		Travel Trade Enterprises		
		i. Travel and Tour Operators		
		CAT A - With I.A.T.A. Licence	400.00	per annum
		CAT B - Without I.A.T.A. Licence	300.00	per annum
		CAT C - Tour Operators	200.00	per annum
		ii. Car Hiring/Rental Services		
		CAT A - Large Scale	800.00	per annum
		CAT B - Medium Scale	400.00	per annum
		CAT C - Small Scale	240.00	per annum

<i>Main Items</i>	<i>Sub Items</i>	<i>Item Description</i>	<i>Rate Gh¢ Gp</i>	<i>Frequency/Measure</i>
i. Road				
		CAT A - With own Terminal	6,000.00	per annum
		CAT B - Operating from Publicly Owned Terminal	4,000.00	per annum
ii. Rail				
175		Transport Unions (Lorry Park Operations)		
		CAT 'A'	2,000.00	per annum
		CAT 'B'	1,000.00	per annum
		CAT 'C'	200.00	per annum
176		Treatment/Storage Plants		
	i. Gas Storage Plants		4,000.00	per annum
	ii. Waste Treatment Plants			
		CAT A - Sewage	1,800.00	per annum
		CAT B - E-waste	1,200.00	per annum
		CAT C - Others	700.00	per annum
177		Tyre/Battery Dealers – New		
		CAT A - Wholesale	1,200.00	per annum
		CAT B - Retail	500.00	per annum
178		Tyre/Battery Dealers – Used		
		CAT A - Wholesale	1,000.00	per annum
		CAT B - Retail	400.00	per annum
		CAT C - Wayside	200.00	per annum
179		Tyre Manufacturing		
		CAT A - Manufacturers	1,500.00	per annum
		CAT B - Remoulding (OTR)	450.00	per annum
180		TV & Radio Repairers	90.00	per annum
181		Urinal Operators (Private)		
		CAT A - Large Scale	150.00	per annum
		CAT B - Medium Scale	90.00	per annum
		CAT C - Small Scale	60.00	per annum
182		Vehicle – Driver’s Registration		
		Taxi Licence	10.00	onetime payment
		Trotro/Bus Licence	10.00	onetime payment
		Heavy Duty Licence	50.00	onetime payment
		Multi-Purpose Licence	75.00	onetime payment
		Car Rental Licence	25.00	onetime payment
		Wheel Cart Licence	3.00	onetime payment
		Tractor Licence	40.00	onetime payment
		Truck Vehicle Licence	75.00	onetime payment
		Tanker Vehicle Licence	75.00	onetime payment
		Earth/ Excavating / Levelling Machinery Licence	50.00	onetime payment
183		Vehicle - Private Examination Centres		
		CAT 'A'	3,750.00	onetime payment
		CAT 'B'	2,812.50	onetime payment
184		Vehicle Stickers for Embossment		
	i. General			
		Taxi	5.00	per annum
		Heavy Duty	50.00	per annum
		Light Duty	40.00	per annum
		Multi-Purpose	35.00	per annum
		4 - Wheel Cart (Truck)	3.00	per annum

<i>Main Items</i>	<i>Sub Items</i>	<i>Item Description</i>	<i>Rate</i>	<i>Frequency/Measure</i>
			<i>Gh¢</i>	<i>Gp</i>
		1 & 2- Wheel Cart	2.00	per annum
		Tricycles/ Motorcycles (Per Unit)	5.00	per annum
		Bicycle Per Unit)	2.00	per annum
ii. Buses/Trotro				
		46 Passengers and above	70.00	per annum
		34 - 45 Passengers	50.00	per annum
		24 - 33 Passengers	30.00	per annum
		8 - 23 Passengers	15.00	per annum
iii. Trucks				
		Articulator / Timber Trucks	100.00	per annum
		Cargo Trucks (Above 10 Tonnes)	70.00	per annum
		Cargo Trucks/Kia (Below 10 Tonnes)	40.00	per annum
		Tipper Trucks:		
		Up to 9.5 Cubic metres	70.00	per annum
		10 - 14 Cubic metres	100.00	per annum
		15 - 25 Cubic metres	120.00	per annum
iv. Tankers				
		1,100 - 1,500 Gallon Capacity	80.00	per annum
		2,000 - 2,500 Gallon Capacity	100.00	per annum
		3,000 - 7,000 Gallon Capacity	150.00	per annum
v. Earth/ Excavating / Levelling Machinery				
		Bitumen Distributor	700.00	per annum
		Bitumen Tanker	300.00	per annum
		Other Heavy Duty Equipment	250.00	per annum
vi. Bulldozers				
		- D. 6	180.00	per annum
		- D. 7	250.00	per annum
		- D 8	300.00	per annum
		Dumper	180.00	per annum
		Excavator	250.00	per annum
		Flat Truck	300.00	per annum
vii. Forklift				
		21 tonnes and Above	150.00	per annum
		1 - 20 tonnes	100.00	per annum
viii. Crane Mounted				
		60 - 100 Tonnes	50.00	per annum
		101 - 150 Tonnes	80.00	per annum
		151 - 250 Tonnes & Above	100.00	per annum
		Prime Mover	300.00	per annum
		Motor Grader (125 HPL)	200.00	per annum
		Pavement Compactor	100.00	per annum
		Pavement Roller	100.00	per annum
		Low Loader	100.00	per annum
		Road Roller	100.00	per annum
		Tipping Trailer & Tractor	180.00	per annum
		Pay Loaders	100.00	per annum
		Small Track Excavators	180.00	per annum
		Large Track Excavators	250.00	per annum
		Vibrator Roller	100.00	per annum
		Wheel Loader	100.00	per annum
		Excavator Loader	100.00	per annum
		Wheel Tractor	100.00	per annum
		Air Compressor	100.00	per annum
		Static Roller (10-12)	100.00	per annum
		Plate Compactor	100.00	per annum
ix. Other Vehicles				
		Cesspit Emptier	200.00	per annum
		Hearse	100.00	per annum
		Towing Truck	100.00	per annum

<i>Main Items</i>	<i>Sub Items</i>	<i>Item Description</i>	<i>Rate</i>	<i>Frequency/Measure</i>
			<i>Gh¢</i>	<i>Gp</i>
		Tractors	100.00	per annum
		Roll-on Roll-off	50.00	per annum
185		Veterinary Clinic/Hospital		
		CAT A - Vet, Lab and Shop	500.00	per annum
		CAT B - Vet and Shop	300.00	per annum
		CAT C - Vet Only	200.00	per annum
		CAT D - Shop Only	100.00	per annum
186		Warehouse (Private)		
		i. Customs Bonded Warehouse/Container Depot		
		CAT 'A'	7,000.00	per annum
		CAT 'B'	5,000.00	per annum
		CAT 'C'	4,000.00	per annum
		CAT 'D'	2,000.00	per annum
		ii. Un-bonded Warehouse		
		CAT A - 100m x 70m	9,000.00	per annum
		CAT B - 80m x 50m	4,500.00	per annum
		CAT C - 60m x 30m	2,000.00	per annum
		CAT D - Others	450.00	per annum
187		Waste Management Companies		
		i. Mine Waste Companies		
		CAT 'A'	25,000.00	per annum
		CAT 'B'	16,500.00	per annum
		ii. Refuse Collection Companies		
		CAT 'A'	550.00	per annum
		CAT 'B'	350.00	per annum
188		Windscreen Dealers		
		CAT 'A'	300.00	per annum
		CAT 'B'	200.00	per annum
		CAT 'C'	100.00	per annum
189		Windscreen Repairers		
		CAT 'A'	120.00	per annum
		CAT 'B'	100.00	per annum
		CAT 'C'	60.00	per annum
190		Wood Fuel		
		CAT A - Charcoal Producers	100.00	per annum
		CAT B - Firewood Sellers (Large)	100.00	per annum
		CAT C - Firewood Sellers (Medium)	60.00	per annum
		CAT D - Firewood Sellers (Small)	45.00	per annum
		CAT E - Charcoal Sellers	45.00	per annum

LICENCES/PERMITS
Permits - Proportional Alternative

Formula

BUILDING PLANS AND PERMITS

1	JACKET/APPLICATION FORMS	60	per project
2	BUILDING PROCESSING FEE (Non-Refundable Deposit)		
	i. RESIDENTIAL		
	General Residential Development (1 Storey)	240	per project
	2 Storey Residential Development	300	per project
	3 Storey Residential development (Below a Gross Floor Area of 450m ²)	320	per project
	3 Storey and Above Residential Development (Above gross floor area of 450m ²)	420 + 30% of 420 Per Gross Floor Area of 450m ²	per project

<i>Main Items</i>	<i>Sub Items</i>	<i>Item Description</i>	<i>Rate Gh¢ Gp</i>	<i>Frequency/Measure</i>
	Apartments		300	per unit
ii. COMMERCIAL				
	Filling Station		1,300	per unit
	Shops			
	Up to 2 Storey Shops Development		250	per unit
	Shops development (Below a Gross Floor Area of 450m ²)		300	per unit
	Shops Development (Above Gross Floor Area of 450m ²)	400 + 30% of 400 per gross floor area of 450m ²		per unit
	Hotels			
	Up to 2 Storey Hotel Building		550	per unit
	Above 2 Storey Hotel Building		650	per unit
	Hotel Building (Above a Gross Floor Area of 450m ²)	900 + 30% of 900 per gross floor area of 450m ²		per unit
	Restaurants			
	Single Storey Restaurant		400	per unit
	2 Storey Restaurant		500	per unit
	3 Storey Restaurant		600	per unit
	Restaurant Building with gross floor area above 450m ²	800 + 30% of 800 per gross floor area of 450m ²		per unit
	Multi-storey parking facility			
	2 Storey Parking Facility		700	per unit
	3 Storey Parking Facility		750	per unit
	Parking Facility (Above a Gross Floor Area of 450m ²)	1000 + 30% of 1000 per gross floor area of 450m ²		per unit
	Banking hall			
	1 Sstorey Banking Hall		550	per unit
	2 Storey Banking Hall		750	per unit
	3 Storey Banking Hall		1,000	per unit
	Banking hall with a gross floor area above 450m ²	1500 + 30% of 1500 per gross floor area of 450m ²		per unit
	Radio/TV station building			
	1 storey building		550	per unit
	2 storey building		750	per unit
	3 storey building		900	per unit
	Radio/TV station building with gross floor area above 450m ²	1200 + 30% of 1200 per gross floor area of 450m ²		per unit
	Telecommunication Mast		6,500	per unit
	Printing Houses			
	1 storey Printing House		375	per unit
	2 storey Printing House		500	per unit
	3 Storey Printing House		650	per unit
	Printing House Building with Gross Floor Area Above 450m ²	900+ 30% of 900 per gross floor area of 450m ²		per unit
	Funeral Home			
	CAT A - 3 Storey Funeral Home		700	per unit
	CAT B - 2 Storey Funeral Home		500	per unit
	CAT C - Storey Funeral Home		350	per unit
	Funeral home building with gross floor area above 450m ²	900 + 30% of 900 per gross floor area of 450m ²		per unit
iii. CIVIC AND CULTURAL				
	Offices			
	Up to 2 Storey Office		450	per unit
	3 Storey Office		600	per unit
	Office Building with Gross Floor Area Above 450m ²	850 + 30% of 850 per gross floor area of 450m ²		per unit
	Churches/ Mosque			
	1 Storey Church/ Mosque		350	per unit
	2 Storey church/ Mosque		500	per unit

<i>Main Items</i>	<i>Sub Items</i>	<i>Item Description</i>	<i>Rate</i>	<i>Frequency/Measure</i>
			<i>Gh¢</i>	<i>Gp</i>
		3 Storey Church/ Mosque	600	per unit
		Church/ Mosque Building with Gross Floor Area Above 450m ²	800 + 30% of 800 per gross floor area of 450m ²	per unit
Hospital/ Clinic/ Laboratory				
		1 Storey Hospital/ Clinic/ Laboratory	450	per unit
		2 Storey Hospital/ Clinic/ Laboratory	700	per unit
		3 storey Hospital/ Clinic/ Laboratory	800	per unit
		Hospital/ Clinic/ Laboratory Building with Gross Floor Area Above 450m ²	1100 + 30% of 1100 per gross floor area of 450m ²	per unit
iv. FACTORIES/INDUSTRIAL BUILDINGS				
Ware house (storage only)				
		1 Storey Warehouse (Storage Only)	350	per unit
		2 Storey Warehouse (Storage Only)	450	per unit
		3 Storey Warehouse (Storage Only)	550	per unit
		Ware house building with Gross Floor Area Above 450m ²	700 + 30% of 700 per gross floor area 450m ²	per unit
Warehouse and Office				
		1 Storey Warehouse and Office	450	per unit
		2 Storey Warehouse and Office	525	per unit
		3 Storey Warehouse and Office	675	per unit
		Warehouse/Office Building with Gross Floor Area Above 450m ²	900 + 30% of 900 per gross floor area of 450m ²	per unit
Ware house and Residence				
		1 Storey Warehouse & Residence	450	per unit
		2 Storey Warehouse & Residence	550	per unit
		3 Storey Warehouse & Residence	700	per unit
		Warehouse/ Residence Building with Gross Floor Area Above 450m ²	900 + 30% of 900 per floor area of 450m ²	per unit
Factories				
		Up to 2 Storey Factory	7,000	per unit
		Up to 3 Storey Factory	900	per unit
		Factory with Gross Floor Area Above 450m ²	1200 + 30% of 1200 per gross floor area of 450m ²	per unit
Industrial complex				
		Up to 2 Storey Industrial Complex	900	per unit
		Up to 3 Storey Industrial complex	1,300	per unit
		Industrial Complex with Gross Floor Area Above 450m ²	1500 + 30% of 1500 per gross floor area of 450m ²	per unit
v. EDUCATION (PRIVATE)				
Pre-school				
		1 Storey Pre-school	300	per unit
		2 Storey Pre-school	350	per unit
		3 Storey Pre-school	450	per unit
		Pre-school Building with Gross Floor Area Above 450m ²	600 + 30% of 600 per floor area of 450m ²	per unit
Basic School				
		1 Storey Basic School	375	per unit
		2 Storey Basic School	540	per unit
		3 Storey Basic School	750	per unit
		Basic School Building with Gross Floor Area Above 450m ²	1000 + 30% of 1000 per gross floor area of 450m ²	per unit
Second Cycle School				
		1 Storey Second Cycle School	750	per unit
		2 Storey Second Cycle School	900	per unit
		3 Storey Second Cycle School	1,000	per unit
		Second Cycle School Building with Gross Floor Area Above 450m ²	1500 + 30% of 1500 per gross floor area of 450m ²	per unit
Basic and second cycle				
		1 Storey Basic and Second Cycle School	1,000	per unit
		2 Storey Basic and Second Cycle School	1,300	per unit

<i>Main Items</i>	<i>Sub Items</i>	<i>Item Description</i>	<i>Rate</i> <i>Gh¢ Gp</i>	<i>Frequency/Measure</i>
		3 Storey Basic and Second Cycle School	1,500	per unit
		Basic & Second Cycle School Building with Gross Floor Area Above 450m ²	2100 + 30% of 2100 per gross floor area of 450m ²	per unit
		Vocational/ Technical		
		1 Storey Vocational/ Technical School	1,000	per unit
		2 Storey Vocational/ Technical School	1,300	per unit
		3 Storey Vocational/ Technical School	1,500	per unit
		Vocational/ Technical School Building with Gross Floor Area Above 450m ²	2100+30%of2100per gross floor area of 450m ²	per unit
		Tertiary		
		1 Storey Private Tertiary School Building	1,800	per unit
		2 Storey Private Tertiary School Building	2,000	per unit
		3 Storey Private Tertiary School Building	3,000	per unit
		Private Tertiary School Building with Gross Floor Area Above 450m ²	4000 + 30% of 4000 per gross floor area of 450m ²	per unit
		Driving Schools		
		1 Storey Private Driving School	1,000	per unit
		2 Storey Private Driving School	1,300	per unit
		3 Storey Private Driving School	1,500	per unit
		Private Driving School Building with Gross Floor Area Above 450m ²	2100 + 30% of 2100 per gross floor area of 450m ²	per unit
		vi. OPEN SPACE & RECREATIONAL DEVELOPMENT		
		Sports Complex	1,800	per unit
		Events Centre	1,300	per unit
		vii. Renovation/Rehabilitation/Refurbishment	2,730	per unit
		viii Planning Permission in Principle (AIP)	6,500	per unit
		ix. Hoarding (Non-residential)	1,830	per unit
		x. Demolishing	2,730	per unit
		xi. Certificate of Habitation/Occupancy		
		Commercial		
		CAT 'A'	8,250	per unit
		CAT 'B'	4,120	per unit
		Industrial		
		CAT 'A'	7,500	per unit
		CAT 'B'	4,500	per unit
		Civic & Cultural		
		CAT 'A'	7,500	per unit
		CAT 'B'	3,200	per unit
		Residential	1,060	per unit
		xii. Temporary Structures	180	per unit
		xiii Validation of Spatial Data		
		Checking of Site		
		0.16 acre	45	per unit
		0.17 acre - 0.32 acre	135	per unit
		0.33 acre - 1 acre	180	per unit
		Above 1 acre	225	per unit
		Tracing/Extract of Site		
		0.16 acre	105	per unit
		0.17 acre - 0.32 acre	270	per unit
		0.33 acre - 1 acre	450	per unit
		Above 1 acre	630	per unit
		Zoning Comments		
		0.16 acre	180	per unit
		0.17 acres - 0.32 acre	270	per unit
		0.33 acre - 1 acre	450	per unit
		Above 1 acre	630	per unit
		Surveying/Demarcation		
		0.16 acre	270	per unit
		0.17 acre - 0.32 acre	450	per unit

<i>Main Items</i>	<i>Sub Items</i>	<i>Item Description</i>	<i>Rate Gh¢</i>	<i>Frequency/Measure Gp</i>
		0.33 acre - 1 acre	675	per unit
		Above 1 acre	900	per unit
3		PERMIT CHARGES		
	A.	New Development		
		i. Building/Permanent Structure	10%	cost of construction
		ii. Hoarding Permit (Only)	6	per metre
		iii. Fence Wall Permit (Only)	10	per metre
		iv. Mast Permit (Installation)	18,000	onetime payment
	B.	Building Permit Renewal (Upon Expiration of Original Permit/ Extension of Time)		
		i. Residential	350	onetime payment
		ii. Commercial	1,000	onetime payment
		iii. Factories/ Industrial	1,500	onetime payment
		iv. Civic & Cultural	3,000	onetime payment
		v. Open Space & Recreational Development	1,800	onetime payment
		vi. Educational	1,500	onetime payment
		vii. Renewal for Temporary Structures	130	onetime payment
	C.	Permit to Repair/ Renovate/ Rehabilitate/ Refurbish/ Convert		
		i. Telecommunication Mast	3,750	onetime payment
		ii. All Others Structures	0.40% of Renovation Cost	onetime payment
	D.	Temporary Structure Permit (Constructional Site)		
		i. Industrial/Commercial Properties/Office	320	onetime payment
		ii. Mixed Use	200	onetime payment
		iii. Residential	106	onetime payment
	E.	Other Temporary Structures Permit (Provisional Site)		
		i. Containers/Sealed Metal	300	onetime payment
		ii. Container (Fabricated Metals)	200	onetime payment
		iii. Sheds	150	onetime payment
		iv. Wooden Kiosks	100	onetime payment
	F.	Other Charges		
		i. Certified True Copy	Cost of Reproducing New Documents	
		ii. Certificate of Habitation(COH)	20%	% of Prevailing Building Permit Fee
		iii. Demolition Permit	900	per case
		iv. Permit For Construction:		
		Swimming Pool	750	per case
		Fountain/Water Falls	600	per case
		Tennis Court/Volley Ball/Basket Ball	600	per case
		Football Pitch	700	per case
		Outdoor Jacuzzi	550	per case
		v. Road Crossing (Cutting) Permit Fees:		
		Asphalt Roads	18	per case
		Paved/Surfaced Dressed Road	11	per metre
		vi. Thrust Boring		
		Asphalt Pavement Road	15	per metre
		Surface Dressed Road	10	per metre
		vii. Permit For Construction of Additional Septic Tank		
		Residential	75	per tank
		Commercial and Industrial	160	per tank
		viii. Permit For Construction of Additional Tanks		
		Filling Stations and Others	1,300	per tank
		ix. Construction of Road, Kerbs, Gutters by Estate Developers	1% of Cost of Devt	per tank
4		APPROVAL FEES FOR LAND APPLICATION SUB-DIVISIONS		

<i>Main Items</i>	<i>Sub Items</i>	<i>Item Description</i>	<i>Rate</i> <i>Gh¢ Gp</i>	<i>Frequency/Measure</i>
i. Residential				
	1st Class			
		0.16 acre	7,200	per tank
		0.17 - 0.32acre	8,000	per tank
		0.33 - 1 acre	9,500	per tank
		Above 1 acre	15,000	per tank
	2nd Class			
		0.16 acre	3,000	per tank
		0.17 - 0.32acre	4,000	per tank
		0.33 - 1 acre	5,500	per tank
		Above 1 acre	7,500	per tank
	3rd Class			
		0.16 acre	1,800	per tank
		0.17 - 0.32acre	3,100	per tank
		0.33 - 1 acre	4,500	per tank
		Above 1 acre	7,000	per tank
ii. Commercial				
		0.16 acre	9,500	per tank
		0.17 acre - 0.32 acre	12,000	per tank
		0.33 - 1 acre	13,500	per tank
		Above 1 acre	15,500	per tank
iii. Industrial				
	- Heavy Duty			
		0.32 acre	7,500	per tank
		0.32 - 1 acre	11,000	per tank
		Above 1 acre	13,000	per tank
	- Light Duty			
		0.32 acre	7,500	per tank
		0.32 - 1 acre	3,500	per tank
		Above 1 acre	13,000	per tank
iv. Civic and Cultural				
		0.32 acre	12,500	per tank
		0.32 - 1 acre	14,000	per tank
		Above 1 acre	17,000	per tank
v. Education				
		0.32 acre	12,500	per tank
		0.32 - 1 acre	14,000	per tank
		Above 1 acre	17,000	per tank
5 CHANGE OF USE				
i. Residential to Commercial				
	1st Class			
		Up to 0.32 acre	11,000	per tank
		0.33 - 1 acre	12,000	per tank
		Above 1 acre	15,000	per tank
	2nd Class			
		Up to 0.32 acre	7,500	per tank
		0.33 - 1 acre	9,000	per tank
		Above 1 acre	13,000	per tank
	3rd Class			
		Up to 0.32 acre	6,300	per tank
		0.33 - 1 acre	8,000	per tank
		Above 1 acre	11,000	per tank
ii. Residential to Educational				
	1st Class			
		Up to 0.32 acre	9,000	per tank
		0.33 - 1 acre	12,000	per tank
		Above 1 acre	18,000	per tank
	2nd Class			
		Up to 0.32 acre	5,500	per tank

<i>Main Items</i>	<i>Sub Items</i>	<i>Item Description</i>	<i>Rate</i> <i>Gh¢</i>	<i>Frequency/Measure</i> <i>Gp</i>
		0.33 - 1 acre	7,500	per tank
		Above 1 acre	9,000	per tank
		3rd Class		
		Up to 0.32 acre	3,500	per tank
		0.33 - 1 acre	5,500	per tank
		Above 1 acre	7,500	per tank
iii.		Residential to Light Industrial		
		1st Class		
		Up to 0.32 acre	9,000	per tank
		0.33 - 1 acre	12,000	per tank
		Above 1 acre	18,000	per tank
		2nd Class		
		Up to 0.32 acre	5,500	per tank
		0.33 - 1 acre	7,500	per tank
		Above 1 acre	9,000	per tank
		3rd Class		
		Up to 0.32 acre	3,500	per tank
		0.33 - 1 acre	5,500	per tank
		Above 1 acre	7,500	per tank
iv.		Residential to Civic and Cultural		
		1st Class		
		Up to 0.32 acres	11,000	per tank
		0.33 - 1 acre	14,000	per tank
		Above 1 acre	19,500	per tank
		2nd Class		
		Up to 0.32 acre	5,500	per tank
		0.33 - 1 acre	7,500	per tank
		Above 1 acre	9,000	per tank
		3rd Class		
		Up to 0.32 acre	3,500	per tank
		0.33 - 1 acre	5,500	per tank
		Above 1 acre	7,500	per tank
v.		Industrial to Civic and Cultural		
		- Heavy Duty		
		Up to 1 acre	15,000	per tank
		Above 1 acre	19,500	per tank
		- Light Duty		
		Up to 1 acre	9,000	per tank
		Above 1 acre	13,500	per tank
vi.		Industrial to Mixed Use		
		Heavy Duty		
		Up to 1 acre	19,500	per tank
		Above 1 acre	23,000	per tank
		Light Duty		
		Up to 1 acre	15,000	per tank
		Above 1 acre	18,000	per tank
vii.		Educational to Mixed Use		
		Up to 0.32 acre	14,000	per tank
		0.33 - 1 acre	16,500	per tank
		Above 1 acre	21,000	per tank
viii.		Educational to Residential		
		Up to 0.16 acre	11,000	per tank
		0.17 - 0.32 acre	15,000	per tank
		0.33 acre and above	19,500	per tank
ix.		Open Space to Residential		
		0.32 - 1 acre	16,500	per tank
		Above 1 acre	19,500	per tank
x.		Open Space to Education		
		Up to 0.32 acre	12,000	per tank

<i>Main Items</i>	<i>Sub Items</i>	<i>Item Description</i>	<i>Rate</i>	<i>Frequency/Measure</i>
			<i>Gh¢</i>	<i>Gp</i>
		0.33 - 1 acre	16,500	per tank
		Above 1 acre	19,500	per tank
xi. Open Space to Mixed Use				
		Up to 0. 32 acre	15,000	per tank
		0.33 - 1 acre	17,000	per tank
		Above 1 acre	19,500	per tank
		Publication of Approved Rezoning Request	3,000	per tank

**REVENUE UPPER LIMITS
LICENCES/PERMITS
Permits - Floor Space Alternative**

PERMIT CHARGES

A. PERMANENT STRUCTURES

i. Domestic

Residential Dwelling Houses	2.25	m ²
Stores	6.38	m ²
Septic Tank	33.75	Nr
Fence Wall	1.20	m ²

ii. Commercial/Civic & Cultural

Community Centres	6.38	m ²
Residential Flats,Stores	9.00	m ²
Offices	12.75	m ²
Guesthouses	12.75	m ²
Banks	12.75	m ²
Hostel Apartments	12.75	m ²
Hotels	12.75	m ²
Schools	12.75	m ²
Hospital/ Clinics	6.38	m ²
Church	6.38	m ²
Market Sheds	9.75	m ²
Fence Wall	1.88	m ²
Septic Tank	52.50	Nr

iii. Industrial

Filling Station		
Underground Tank	2,250.00	Nr
Fuel / Gas Pumps	1,500.00	Nr
Building	15.00	m ²
Factory	26.25	m ²
Warehouse	26.25	m ²
Septic Tank	375.00	Nr
Fence Wall	7.50	m ²
Swimming Pool	11.25	m ²
Mast/ Communication Tower	11,250.00	Nr
Radio/ TV Station Tower	562.50	Nr
Paving/ Parking	15.00	m ²

B. TEMPORARY STRUCTURES

Other Temporary Structures		
Neo Electronic Signboard	67.50	m ²
Funeral Banner for 1 - 4 Weeks	28.02	m ²
Funeral Billboard for 1 - 4 Weeks	37.50	m ²
Others Billboards	56.25	m ²
Political Billboards	71.25	m ²
Permit for Kiosks (eg. Lotto)	19.53	m ²
Permit for Kiosks (eg. Container)	19.53	m ²
Signboards(eg. Business Directional Signboards)	39.06	m ²

<i>Main Items</i>	<i>Sub Items</i>	<i>Item Description</i>	<i>Rate</i> <i>Gh¢</i>	<i>Frequency/Measure</i> <i>Gp</i>
C	RENEWAL CHARGES			
	i. Temporary Structures		50% at cost	m ²
	ii. Permanent Structures		50% at cost	m ²
FEES				
1	Burial (Cemetery) Fees			
	i. General			
		CAT A - 1 - 5 years	15	per burial
		CAT B - 6 -17 years	45	per burial
		CAT C - Adults (Above 18 years)	100	per burial
		CAT D - Tombstone e.g. Marble, Terrazzo, Vault	4,500	per burial
		CAT E- Concrete Vault with Building	5,250	per burial
		CAT F- Concrete Vault with Iron Bars/ Chain Fencing	3,938	per burial
	ii. Grave space reservation - Public Cemetery			
		CAT A - Allocation	500	onetime payment
		CAT B - Renewal/ Maintenance	300	per annum
	iii. Cremation			
		CAT A - Foreigners	900	per burial
		CAT B - Non Association Members, Ghanaians	600	per burial
		CAT C - Association Members, Ghanaians	450	per burial
	iv. Exportation of Corpse (Outside Country)		2,000	onetime payment
	v. Mausoleum		150	per burial
	vi. Burials at Home		10,000	per burial
	vii. Exhumation of Corpse		900	per court order
	viii. Authorisation for Exportation of Corpse(Ghana)		200	onetime payment
2	Business/Product Promotion		350	one week
3	Calibration of Noise Emission			
		CAT A - Large Groups	500	per visit
		CAT B - Medium Groups	300	per visit
		CAT C - Small Groups	250	per visit
		CAT D - Others (Special Permit)	100	per visit
4	Conservancy			
	i. Franchised			
		Franchise - Public Toilet Operators	Fee Based on Resolution of the Assembly	per month
		WC	1.5	per visit
		KVIP	0.5	per visit
		Franchise - Public Bathhouse Operators	Fee Based on Resolution of the Assembly	per month
		Franchise - Public Urinal Operators	Fee Based on Resolution of the Assembly	per month
	ii. Assembly Operated			
		Public Toilet	1	per visit
		Public Bathhouse		
		Public Bathhouse (No shower)	1	per visit
		Public Bathhouse (with shower)	1.2	per visit
		Public Urinals	0.3	per visit
5	Crusade Outreach /Concert Programmes		45	per day
6	Environmental Health Inspection and Certificate fee			
	i. Application Forms		5	per visit
	ii. Suitability (Health) Certification			
		CAT A - Hotels and Restaurants	400	per visit
		CAT B - Chop and Drinking Bars	150	per visit
		CAT C - Food Vendors	90	per visit
7	Export/Conveyance			
	i. Animals			
		Cow (Foreign Heardsmen)	11.25	per animal

<i>Main Items</i>	<i>Sub Items</i>	<i>Item Description</i>	<i>Rate</i> <i>Gh¢</i>	<i>Frequency/Measure</i> <i>Gp</i>
		Cow (Local Heardsmen)	8	per animal
		Sheep, Goats, Pigs, Donkey, Dog etc.	4	per animal
		Birds	1	per bird
		Fish	2	per basket
		Bush Meat	2	per animal
ii.	Bamboo		10	per 100 culms
iii.	Cane/Rattan		8	per bundle
			4	per maxi bag
			2	per mini bag
			40	per bag
v.	Charcoal			
v.	Cotton	(Articulated Truck, Kia, Mummy Truck, Abossey Okai Macho, Motor King etc.)	15	per load
vi.	Firewood			
		- Articulated Truck	50	per load
		- Mummy Truck	30	per load
		- Kia Truck	20	per load
		- Abossey Okai Macho Motor King/ Donkey Cart	10	per load
vii.	Fruits	(Banana, Mango, Pawpaw, Pineapple, Pear, Oranges etc.)	3	per crate/bag/ basket
		Coconut	4	per load
viii.	Limestone			
		- Above 7 Tonnes	90	per load
		- 6 to 7 Tonnes	70	per load
		- Up to 5 Tonnes	45	per load
ix.	Milled Foods	(Corn Dough, Cassava Dough, Groundnut paste, Gari etc.)	1	per bag/ per container
x.	Palm Fruit	(Articulated, Kia, Mummy Truck, 'Abossey Okai Macho', Motor king etc.)	20	per load
xi.	Stones/Quarry/Gravel Products			
		- Above 7 Tonnes	30	per load
		- 6 to 7 Tonnes	20	per load
		- Up to 5 Tonnes	15	per load
xii.	Sand including River and Sea Sand			
		- Above 7 Tonnes	20	per load
		- 6 to 7 Tonnes	15	per load
		- Up to 5 Tonnes	15	per load
xiii.	Roots and Tubers			
		Yam	10	100 pieces
		Yam - Articulator Truck	50	per load
		Yam - Mummy Truck	25	per load
		Yam - Kia Truck	15	per load
		Yam - Abossey Okai Macho Motor king	10	per load
		Cocoyam, Cassava, Potato	5	per maxi bag
			3	per mini bag
xiv.	Vegetable dealers		2	per bag/crate/ basket
xv.	Palm Oil, Coconut Oil, Groundnut Oil		3	per gallon (4.5 Litres)
xvi.	Shea Nuts		2	per bag
xvii.	Shea Butter		20	per tonne
xviii.	Sawn Wood Export			
		KIA Truck	100	per load
		Tipper Truck	150	per load
		Cargo Truck	200	per load
		Articulator Truck	300	per load
xix.	Off-Loading/Landing Fee			
		CAT A - Articulator Truck	200	per load
		CAT B - Cargo Trucks & Buses	180	per load
8	Information Van Hiring (Assembly's)			
		CAT A - Public Use	200	per use
		CAT B - Private Use	300	per use

<i>Main Items</i>	<i>Sub Items</i>	<i>Item Description</i>	<i>Rate</i> <i>Gh¢</i>	<i>Frequency/Measure</i> <i>Gp</i>
9		Lorry Park Fee		
	i. Commercial Vehicles			
		Taxi/Hiring	1	per day
		Mini Bus Up to 12-23 Seater	2	per day
		Bus/Kia Up to 24-33 Seater	3	per day
		Bus/Kia (33 Seater +)	4	per day
		Articulated Truck	5	per day
		Tipper Truck	3	per day
		Lorry Park Overseer (Bookmen)	2	per day
		Rig Saw (Yellow Tricycle)	1	per day
		Non-Lorry Park Mobile Vehicles (e.g. Taxi)	4	per day
	ii. Private Vehicles			
		Saloon Cars (Short Parking)	1	daily parking
		Long Parking Full Day	5	daily parking
		Mini Cargo Bus	12	daily parking
		Medium Trucks	12	daily parking
		Big Cargo Trucks	15	daily parking
		Articulated Trucks	20	daily parking
		Monthly Parking (for all vehicles)	90	daily parking
10		Market		
		Market Tolls (Daily/ Night Tolls)	1	per day/night
11		Marriage Fees		
		Ordinance (Cap 127)	100	per registration
		Customary Marriage	50	per registration
		Divorce Certificate (Customary)	350	per document
		Registrar's Certificate	55	per document
		Certificate of Marriage	55	per document
		Certified True Copy	135	per document
		Filing of Notice/Caveat (First)	55	per document
		Filing of Notice/Caveat (Final)	55	per document
		Authentication of Marriage Certificate	55	per document
		Marriage Ceremony (Weekdays)	75	per document
		Marriage Ceremony (Weekend)	150	per document
		Search Fee (for Marriage Registration)	55	per document
		Use of Assembly's Hall - Marriage Ceremony	50	per 30 minutes
		Registration of Churches for Marriage	3,000	per church
		Spinster/ Bachelor Certificate	250	per church
		Registration of Marriage by Proxy	750	per registration
		Online Marriage Registration		
		Authentication of Marriage Certificate	100	per document
		Marriage Certificate(Search)	30	per document
		Certified True Copy of Marriage Certificate	75	per document
		After Marriage Certificate Search	75	per document
12		On-Street Parking		
		Saloon Car/ Pick-up	1	first 1 hour
		Saloon Car/ Pick-up	1	second hour
		Saloon Car/ Pick-up	1	every hour above 2 hours
		Company Parking	15	per day
		Shop Owners Parking	25	per week
13		Re-allocation Fees for Assembly Store/Stall		
	i. Stall			
		CAT A - Satellite Markets	800	onetime payment
		CAT B - Outside CBD	700	onetime payment
	ii. Store			
		CAT B - Satellite Markets	1,200	onetime payment
		CAT C - Outside CBD	1,000	onetime payment

<i>Main Items</i>	<i>Sub Items</i>	<i>Item Description</i>	<i>Rate</i> <i>Gh¢</i>	<i>Frequency/Measure</i> <i>Gp</i>
14		Sale of Contract Documents –		
A		Class A (Metro.)		
	i.	Goods & Services		
		CAT A - Above 550,000 (Approved by Regional Tender Review Committee)	500	onetime payment
		CAT B - Above 75,000 - 550,000 (Approved by Entity Tender Committee)	200	onetime payment
		CAT C - Up to 75,000 (Approved by Entity Head)	200	onetime payment
	ii.	Works		
		CAT A - Above 750,000 (Approved by Regional Tender Review Committee)	300	onetime payment
		CAT B - Above 125,000 - 750,000 (Approved by Entity Tender Committee)	300	onetime payment
		CAT C - Up to 125,000 (Approved by Entity Head)	200	onetime payment
B		Class B (Mun./Dist.)		
	i.	Goods & Services		
		CAT A - Above 400,000 (Approved by Regional Tender Review Committee)	500	onetime payment
		CAT B - Above 50,000 - 400,000 (Approved by Entity Tender Committee)	500	onetime payment
		CAT C - Up to 50,000 (Approved by Entity Head)	500	onetime payment
	ii.	Works		
		CAT A - Above 550,000 (Approved by Regional Tender Review Committee)	300	onetime payment
		CAT B - Above 90,000 - 550,000 (Approved by Entity Tender Committee)	300	onetime payment
		CAT C - Up to 90,000 (Approved by Entity Head)	200	onetime payment
15		Search Fee (General Information)	200	onetime payment
16		Slaughterhouse		
		Slaughter of Cow/Donkey	30	per animal
		Slaughter of Sheep/Goat/ Pig	5	per animal
		Meat Van (Assembly - Door to Door Delivery)		
		CAT A - Cow	3	per animal
		CAT B - Small Animals	2	per animal
17		Warehouse Charges (In The Market)		
	i.	Daily /Overnight Charges (Per Head Load)	2	per animal
	ii.	Monthly Charges		
		General Charges (Per 17 Square Meters)	45	per animal
		Handling Charges(Per Tonne)	20	per animal
		Storage (Per Tonne)	9	per animal
		Administrative charges (Per tonne)	9	per animal
	iii.	Liquid oil (drums - Per head load)		
		One (1) Drum	9	per head load
		One (1) Jerrican	5	per head load
		Others (negotiable)		
18		Warehouse Charges (Outside Market)		
		CAT A - Above 20 Sq. metres	3,600	per month
		CAT B - 16 to 20 Sq. metres	2,700	per month
		CAT C - 11 to 15 Sq. metres	1,800	per month
		CAT D - 6 to 10 Sq. metres	900	per month
		CAT E - Up 5 Sq. metres	450	per month
19		Waste Management		
A		Dislodgement of Liquid Waste		
	i.	Dislodging		
		CAT A - Dislodging (Domestic)	350	per trip
		CAT B - Dislodging (Commercial and Industrial undertaking)	300	per trip
		CAT C - Dislodging (Outside District Capital)	250	per trip
		CAT D - Dislodging (Outside District)	200	per trip
	ii.	Tipping Fee (Liquid Waste)		
		CAT A - Dislodging (Domestic)	35	per trip
		CAT B - Dislodging (Commercial and Industrial undertaking)	60	per trip
		CAT C - Dislodging (Outside District Capital)	45	per trip
		CAT D - Dislodging (Outside District)	55	per trip

<i>Main Items</i>	<i>Sub Items</i>	<i>Item Description</i>	<i>Rate</i> <i>Gh¢ Gp</i>	<i>Frequency/Measure</i>
B		Solid Waste Collection		
	i.	Industrial/Commercial		
		120 to 240 Litre (Special Containers)	180	per month
		1100 litres	450	per month
		3200 litres	1,000	per month
		7000 litres	1,500	per month
		12000 litres	1,700	per month
		23000 litres	3,000	per month
		23m ³	300	per month
		15m ³	250	per month
		12m ³	200	per month
		10m ³	170	per month
		Special Container (7m ³)	150	per month
		Construction Waste	650	per month
		Educational Institutions	200	per month
		Factory Service - On Call	1,000	per trip
		Factory Service - Regular Service	650	per month
		Industrial Waste	1,000	per trip
		Hospitals/Clinics	500	per month
		Skip Loader Service	1,500	per trip
	ii.	Hiring of refuse Containers Commercial Rate (Hotels, Restaurants, etc.)		
		CAT A - 23m ³ Container	500	per trip
		CAT B - 12m ³ to 15m ³ Container	250	per trip
		CAT C - 120 litre to 240 litre Bin	12.5	per trip
	iii.	Solid Waste Dumping		
		CAT A - Domestic Waste	75	per tonne
		CAT B - Commercial Waste	100	per tonne
		CAT C - Industrial Waste	120	per tonne
		CAT D - Port Waste	100	per tonne
		CAT E - Construction Waste	850	per tonne
		CAT F - Destruction of Goods	3,000	per tonne
C		Solid Waste Collection Services (Domestic)		
	i.	Communal Collection Service		
		CAT A - Pay-as-you-dump	2	per month
		CAT B - Pay-as-you-dump	1	per month
		CAT C - Others	12	per month
	ii.	Door to Door Collection Service		
		CAT A - 1st Class Residential Area	80	per month
		CAT B - 2nd Class Residential Area	50	per month
		CAT C - 3rd Class Residential Area	20	per month
	iii.	Sewage Maintenance Fees		
		CAT A - Public Toilets	10	per month
		CAT B - Domestic Toilets	8	per month
		CAT C - Institutional Toilets	9	per month
20		Road Block		
		CAT A - Collector Accesses	300	per day
		CAT B - Local Accesses	100	per day

FINES**Formula****1 Building Offences**

- | | | |
|---|--|----------|
| i. Penalty for Development Without Permit | 50% of Permit (In Addition To Principal) | per case |
| ii. Occupying Newly Completed Developments without Occupancy (Habitation) Certificate | 50% of Permit (In Addition To Principal) | per case |
| iii. Penalty For Unauthorised Placements | 50% of Permit (In Addition To Principal) | per case |
| iv. Penalty for Refurbishment/ Renovation without Permit | 50% of Permit (In Addition To Principal) | per Case |
| v. Penalty for Development in Unauthorised Places | 50% of Permit (In Addition To Principal) | per case |

<i>Main Items</i>	<i>Sub Items</i>	<i>Item Description</i>	<i>Rate Gh¢ Gp</i>	<i>Frequency/Measure</i>
	vi.	Penalty for Violating 'Stop-Work' Order	50% of permit (in addition to principal)	per case
	vii.	Installation of Radio/TV/Internet/Communication Mast & Others - Refusal to Obtain Permit	50% of permit (in addition to principal)	per case
2		Environmental Health/Safety/ Sanitation Offences		
	i.	Defecating at unauthorized places	90	per case
	ii.	Urinating at unauthorized places	20	per case
	iii.	Selling at unauthorized places	65	per case
	iv.	Indiscriminate disposal/burning of refuse		
		Industrial Area	2,000	per case
		Commercial Area	750	per case
		Residential Area	650	per case
		Office Area	540	per case
	v.	Unpaid Fees for Refuse Collection Services	50% of amount owed (in addition to principal)	per case
	vi.	Weedy grounds		
		Business/Commercial premises	2,000	per case
		Residential premises	450	per case
	vii.	Refusal to Re-plant Tree (After Property Development)		
		Industrial	200	per case
		Individual	100	per case
	viii.	Refusal to Pay for Environmental Health Permit	50% of the principal (in addition to principal)	per case
	ix.	Refusal to Comply with Abatement		
		CAT A - Industrial	650	per case
		CAT B - Commercial	540	per case
		CAT C - Residential	450	per case
	x.	Excessive Noise Making		
		CAT A - Large Groups	350	per case
		CAT B - Medium Groups	180	per case
		CAT C - Small Groups	90	per case
		CAT D - Others (Special Permit)	45	per case
	xi.	Cutting of trees without permit	45	per tree
3		Impounding – Stray Animals		
	i.	Collection - Sheep/ Goat/ Pigs/Dogs	65	per animal/ day
	ii.	Collection - Donkey/ Horse/ Cow	100	per animal/ day
	iii.	Feeding - Sheep/ Goats	20	per animal/ day
	iv.	Feeding - Pigs	45	per animal/ day
	v.	Feeding - Dogs	45	per animal/ day
	vi.	Feeding - Donkey/ Horse/Cow	120	per animal/ day
4		Miscellaneous Offences		
	i.	Removal/Missing Property Number Plate	90	per case
	ii.	Removal/Destruction/Defacing of Street Name Signage	120% of replacement cost	per case
	iii.	Destruction of Street Light Poles/Other Road Furniture	120% of replacement cost	per case
	iv.	Posting of Bills at Unauthorized Places	90	per case
	v.	Failure to Pay BOP/Rate/Rent	30% of amount owed (in addition to principal)	per case
	viii.	Penalty for Bounced Cheques	50% of cheque value	per case
	ix.	Transfer of Stalls/ Stores Without Assembly Approval	750	per case
5		Retrieval Of Seized Tools/Machinery (For Various Offences)		
		1st Time	130	per case
		2nd Time	250	per case
		3rd Time	380	per case
6		Traffic Offences		
	i.	Parking/Stopping/Waiting/Loading/Off -loading/Moving/Turning at unauthorized Places		per case
		Earth Moving Equipment	150	per case
		Articulator Truck	320	per hour/ case
		Tipper/Cargo Truck/Tractor	270	Per hour/ Case

<i>Main Items</i>	<i>Sub Items</i>	<i>Item Description</i>	<i>Rate Ghc Gp</i>	<i>Frequency/Measure</i>
		Pick-Up/ Cross-Country/SUVs/ Vehicle	150	per case
		Saloon Car/ Taxi	130	per case
		Buses (large)	150	per case
		Trotro/ Buses (Small)	150	per case
		Motorbikes/ Tricycles	45	per case
		Push truck	7	per case
		ii. Riding Bicycle and Motorbike in the Market	90	per case
		iii. Riding Bicycle and Motorbike on Pedestrian Walkways	90	per case
		iv. Clamping Charges (Obstruction / No Parking)		
		Heavy Duty (e.g. Articulated Trucks)	320	per case
		Medium Heavy Duty Vehicles (Kia Trucks and Buses)	130	per case
		Private/ Light Vehicle (e.g. Saloon/4x4/ Pick-up)	90	per case
		Dump Trucks (Tipper Trucks)	200	per case
		Tricycles	45	per case
		v. Towing Charges		
		Private Vehicles (e.g. Saloon/4x4/SUVs)	270	per case
		Light Heavy Vehicles (Kia Trucks and Buses)	350	per case
		Dump Trucks (Tipper Trucks)	450	per case
		Heavy Duty (e.g. Articulated Trucks)	700	per case
		Tricycle Motors	45	per case
		vi. Impounded Vehicle	45	overnight
		vii. Refusal to Obtain Vehicle Sticker		
		CAT A - Articulated/ Tipper Trucks	130	per case
		CAT B - Commercial/Private Vehicles	75	per case
		viii. Refusal to Emboss Sticker	150	per case
		ix. Refusal to acquire Taxi Driver Licence	45	per case
7		Unauthorised Diversion		
		i. Diversion of River/ Stream Course	15,000	per case
		ii. Diversion of Drains	7,000	per case
		iii. Channelling of Sewage Waste into Drains	7,000	per case
8		Illegal/Unlicenced Activities		
		Gold Buying & Sales	15,000	per case
		Logging and Sale of Logs	15,000	per case
		Production and Sale of Armunitions	20,000	per case
		Quarry Operations	15,000	per case
		Sand Winning	15,000	per case
		RATES		
		Formula		
1		Basic Rates	2	
2		Property Rates (Refer to Section 3.2)		
3		Special Rates		
		i. Bicycle Rates	1	
		ii. Cattle Rates - Aliens	15	
		iii. Cattle Rates - Residents	5	
		iv. Donkey Rates	20	
		v. Dog/Goat/Sheep Rates	1	
		vi. Pig Rates	5	
		RENT		
		Formula		
1		Bill boards		
		CAT 'A'	4,500	
		CAT 'B' (Memorial Adverts)	1,000	
		CAT 'C' (Small of CAT 'B')	500	

<i>Main Items</i>	<i>Sub Items</i>	<i>Item Description</i>	<i>Rate</i>	<i>Frequency/Measure</i>
			<i>Gh¢</i>	<i>Gp</i>
2		Hiring of Assembly Facilities		
	i.	CAT A - Assembly Hall	1,000	per day
	ii.	CAT B - Assembly Conference Room	550	per day
	iii.	CAT C - Community Centres	270	per day
	iv.	CAT D - Sub-district/ Metro Halls	180	per day
	v.	CAT E - Assembly Hall for Church Service and Other Events	360	per day
	vi.	CAT F - Others	180	per day
3		Market		
	i.	Stores		
		CAT A - Satellite Markets	130	per month
		CAT B - Outside CBD	90	per month
		CAT C - Sub District Store	20	per month
	ii.	Stalls		
		CAT A - Satellite Market	7	per month
		CAT B - Outside CBD	5	per month
		CAT C - Sub District Store	3	per month
	ii.	Sheds		
		CAT A - Satellite Markets	5	per month
		CAT B - Outside CBD	4	per month
		CAT C - Sub District Store	2	per month
	iii.	Rent of Undeveloped Lands	22	4x4 ft
4		Official Residence		
	i.	Management Staff Quarters	10 % of Gross Salary	per month
	ii.	Senior Staff Quarters	11 % of Gross Salary	per month
	iii.	Junior Staff Quarters	12 % of Gross Salary	per month
	iv.	Guesthouses	13 % of Gross Salary	per month
5		Hiring of Parks		
	i.	CAT A - Government Recreational Park	650	per event
	ii.	CAT B - Lorry Park (space rental)	1,000	per month
	iii.	CAT C - Parade Grounds (Jubilee Parks)	630	per day
6		Rent on Leased Buildings		
7		Rent for Vendor Stands	75	per month

