

**IMPOSITION OF RATES, FEES AND LICENCES**

**ASANTE AKIM NORTH MUNICIPAL ASSEMBLY**

**UNDER LOCAL GOVERNANCE ACT 2016 (ACT 936)**



**Making and levying rates, fees and licences for the financial year,**

**1st January, 2023 to 31st December, 2023 in accordance with Section 124 of Act**

**936 have been approved by the Rating Authority of the Asante Akim North Municipal**

**Assembly at its General Assembly Meeting held on 31st October, 2022 at the**

**Municipal Assembly Hall, Agogo.**

	<b>RATES</b>		<b>2021</b>	<b>2022</b>	<b>2023</b>
1	Basic Rate/Special Levy: Payable by persons aged 18 years & above		1.00 p.a	1.00	1.00
<b>2</b>	<b>Assessed Property:</b>				
a	COCOBOD Warehouse/GFDC Silo etc.		0.15	0.15	0.15
b	COCOBOD - Operational Fee		13,000	15,000	15,000.00
c	Commercial Building (ECG/Telecom/Space Phone, etc.)		0.08	0.08	0.08
d	Other Commercial		0.06	0.06	0.06
e	GPRTU		0.03	0.03	0.03
f	Residential		0.00	0.00	-
g	Commercial		0.01	0.01	0.01

h	Industrial		0.01	0.01	0.01
<b>3</b>	<b>Unassessed Property Rate:</b>				
a	Commercial Building		350.00 p.a	350.00 p.a	350.00
b	Warehouse		200.00 p.a	200.00 p.a	200.00
<b>d</b>	<b>Hotels/Guest House:</b>				
	A 1st Class		500.00 p.a	1,000.00 p	1,500.00
	B 2nd Class		400.00 p.a	800.00 p.a	1,200.00
	C 3rd Class		200.00 p.a	400.00 p.a	600.00
	<b>Residential Buildings:</b>				
	<b>Major Towns</b>				
	<b>A TOWNS (Agogo and Hwidiem)</b>				
a	3 Storey and Above			400.00p.a	600.00
b	2-storey		100.00p.a	200.00p.a	400.00
c	4 Bedroom and above		60.00p.a	100.00p.a	200.00
d	3 Bedroom Downwards		50.00p.a	70.00p.a	120.00
e	Compound House		40.00p.a	40.00p.a	60.00
	<b>B TOWNS (Juansa and Domeabra)</b>				
a	3-storey and above			400.00p.a	600.00p.a
b	2-storey and above		60.00p.a	100.00p.a	150.00
c	4 Bedroom and above		50.00p.a	60.00p.a	100.00

d	3 Bedroom Downwards		40.00p.a	40.00p.a	60.00
e	Compound House			30.00p.a	50.00
<b>C TOWNS (Wioso, Akutuase, Ananekrom,Nyinamponase)</b>					
a	2-storey an above		50.00p.a	50.00p.a	70.00
b	4 Bedroom and above		40.00p.a	40.00p.a	50.00
c	3 Bedroom Downwards		30.00p.a	30.00p.a	50.00
d	Compound House			20.00p.a	30.00
<b>ALL OTHER TOWNS (Behwe, Amantena, Woraponso, Dawereso,</b>					
<b>Dukusen, Aberewapong, Menam, Brantuokrom, Bebome, Nsonyameye,</b>					
<b>Onyemso, Magyeda, Osekrom, Adiembra, Kowereso, Pkyerekye etc.)</b>					
a	Storey Building		40.00p.a	40.00p.a	50.00
b	Sand Crete/3 or 2 Bedroom		20.00p.a	20.00p.a	30.00
c	Mud House		10.00p.a	10.00p.a	20.00
d	Self Contained/Compound House		15.00p.a	15.00p.a	20.00
e	Unassessed Mast (All Networks)		3,000.00p/m	3,000.00p.	3,000.00
<b>Clearance of Neglected Plot</b>					
a	Commercial Plots		300.00 per plc	300.00 per	400.00
b	Private		200.00 per plc	200.00 per	250.00
<b>Penalty (After one year of clearance)</b>					
a	Commercial Plots		400.00 per plc	400.00 per	500.00

b	Private		100.00 per plac	100.00 per	150.00
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Sub Item	Item Description	Frequency/ Measure	Rate GH¢		
			Municipal Upper	2022	2023
	<b>Assembly Owned Billboards</b>				
	CAT 'C'		750	300	300
	<b>Hiring of Assembly Facilities</b>	Per day			
<b>i.</b>	<b>Assembly Hall</b>				
	CAT A - Large		1,500.00	600.00	600.00
<b>ii.</b>	Assembly conference room		750	300	300
<b>iii.</b>	Community centres		370	170	170
<b>iv.</b>	Sub-district/Metro Halls		260	80	80
<b>v.</b>	Assembly Structure/Hall for Church Service		320	230	230
<b>vi.</b>	Others		260	80	80
	<b>Market Facilities</b>	Per Mont			
<b>i.</b>	<b>Stores</b>				
	CAT A - In CBD (Central Business District)		280	100	70
	CAT B - Satellite Markets		180	80	70
	CAT C - Outside CBD		120	45	45
	CAT D - Sub District Store		28	10	10
<b>ii.</b>	<b>Stalls</b>				
	CAT A - In CBD		13	5	5

	CAT B - Satellite Market		10	4	4
	CAT C - Outside CBD		7.5	3.0	3
<b>iii.</b>	<b>Sheds</b>				
	CAT A - In CBD		10	4	4
	CAT B - Satellite Markets		10	3	3
	CAT C - Outside CBD		6	2	2
	<b>Hiring of Parks</b>				
	CAT A - Government Recreational Park	Per eve	900	400	500
	CAT B - Lorry Park (space rental)	Per mont	1,400.00	600.00	600.00
	CAT C - Parade Grounds (Jubilee Parks)	Per day	900	400	400
	CAT D - School Compound (Social functions)	Per day	150	70	100
	<b>Rent on Leased Buildings</b>		Determined by Assembly	Determine d by	Determine d by
	<b>Rent for Vendor Stands</b>	Per Month	100	70	70

Sub Item	Item Description	Frequency/ Measure	Rate GH¢		
			Municipal Upper	2022	2023
	<b>Building Offences</b>	Per Case			
<b>i.</b>	Penalty for development without permit		Percentage of permit	400.00	400.00
<b>ii.</b>	Occupying Newly Completed Developments without Occupancy		50% CoH permit	500.00	500.00
<b>iii.</b>	Penalty For Unauthorised Placements (Temporary		200% of permit	200.00	200.00
<b>iv.</b>	Penalty for Refurbishment/ Renovation without permit		50% of permit charge	200.00	200.00

v.	Development in unauthorised places (unbuildable places)		Surcharge based on	Surcharge based	Surcharge based
vi.	Penalty for Violating 'Stop-Work' Order		100% of permit	200.00	200.00
vii.	Installation of Radio/TV/Internet/Communication		100% of permit	500.00	500.00
	<b>Billboard/Signage Offences</b>	Per Case			
	CAT A - Wrongful siting		200% of permit	900.00	900.00
	CAT B - Placement without permit		200% of permit	900.00	900.00
	<b>Environmental Health/Safety/ Sanitation Offences</b>	Per Case			
i.	<b>Defecating at unauthorized places</b>		130	10.00	10.00
ii.	<b>Urinating at unauthorized places</b>		28	10.00	10.00
iii.	<b>Selling at unauthorized places</b>		90	40.00	40.00
iv.	<b>Indiscriminate disposal/burning of refuse</b>				
	Industrial Area		2800	1,000.00	1,000.00
	Commercial Area		1050	400.00	400.00
	Residential Area		900	350.00	350.00
	Office Area		750	300.00	300.00
v.	<b>Weedy grounds</b>				
	Business/Commercial premises		2,800.00	100.00	100.00
	Residential premises		650	200.00	300.00
vi.	<b>Refusal to Re-plant Tree (after property development)</b>				
	Industrial/Commercial		1,050.00	100.00	100.00
	Residential		500	50.00	50.00
vii.	<b>Refusal to comply with Environmental Health Screening</b>		50% of the principal (in	50% of the principal	50% of the principal (in

viii.	<b>Excessive Noise Making</b>		1000	800.00	800.00
ix.	<b>Cutting of trees without permit</b>	Per Tree	550	20.00	30.00
x.	<b>Littering/Unauthorised Dumping of refuse</b>	Per Case			
	CAT A - Refuse Carriers		380	350.00	350.00
	CAT B - Individual		38	20.00	20.00
	<b>Impounded Offences</b>				
<b>A</b>	<b>Stray Animals</b>	Per animal/			
	Collection - Sheep/ Goat/ Pigs/Dogs		90	25.00	30.00
	Collection - Donkey/ Horse/ Cow		140	60.00	80.00
	Feeding - Sheep/ Goats		28	10.00	10.00
	Feeding - Pigs		64	30.00	30.00
	Feeding - Dogs		64	30.00	30.00
	Feeding - Donkey/ Horse/Cow		190	80.00	80.00
	<b>Other Offences</b>	Per Case			
i.	Removal/Missing Property number plate		120% of replacement	45.00	50.00
ii.	Removal/Destruction/Defacing of Street Name Signage		120% of replacement	200.00	200.00
iii.	Destruction of Street Light Poles/Other Road Furniture		120% of replacement	250.00	250.00
iv.	Posting of bills at unauthorized places		1400	45.00	70.00
v.	Failure to pay BOP/Rent etc. (by August).		30% of amount	30% of amount	30% of amount
xi.	Penalty for unauthorised collection of rate		3000	2,500.00	2,500.00
xii.	Refusal by a person appointed by the rating authority as agent for		2400	2,000.00	2,000.00
xiii.	Penalty in respect of offences by rate collectors		3000	2,500.00	2,500.00

xiv.	Penalty for bounced cheques		50% of cheque	50% of cheque	50% of cheque
xv.	Transfer of stalls/stores without Assembly approval		1,050.00	450.00	550.00
xvi.	Failure to vaccinate dogs	Per Dog	550	300.00	300.00
xvii.	Operating without certified licence (e.g., Electricians)		550	200.00	200.00
xviii.	Failure to obtain permit for burial		30% of the permit	30% of the	30% of the permit
xix.	Roadblock without Permit		840	500.00	500.00
	<b>Retrieval Of Seized Tools/Machinery (For Various</b>	Per Case			
	1st Time		1050	80.00	100.00
	2nd Time		1750	180.00	250.00
	3rd Time		3150	200.00	350.00
	<b>Traffic Offences</b>				
i.	<b>Parking/Stopping/Waiting/Loading/Off - loading/Moving/Turning</b>	Per case			
	Earth Moving Equipment	Per case	650	250.00	250.00
	Articulator Truck	Per hour/Case	450	210.00	250.00
	Tipper/Cargo Truck/Tractor	Per hour/Case	350	170.00	170.00
	Pick-Up/ Cross-Country/SUVs Vehicle	Per case	280	100.00	150.00
	Saloon Car/Taxi	Per case	180	80.00	100.00
	Buses (large)	Per case	350	170.00	200.00
	Trotro/Buses (small)	Per case	280	100.00	150.00
	Motor bikes/Tricycles	Per case	64	20.00	30.00
	Push truck	Per case	15	3.00	5.00
ii.	<b>Riding bicycle and motorbike in the market</b>	Per case	150	45.00	50.00



iii.	<b>Riding bicycle and motorbike on pedestrian walkways</b>	Per case	150	45.00	55.00
iv.	<b>Clamping Charges (Obstruction /No Parking)</b>	Per case			
	Heavy Duty (e.g., Articulated Trucks)		450	210.00	250.00
	Dump Trucks (Tipper Trucks)		280	100.00	150.00
	Medium Heavy-Duty Vehicles (Kia Trucks and Buses)		180	80.00	100.00
	Private/Light Vehicle (e.g., Saloon/4x4/ Pick-up)		150	45.00	50.00
	Tricycles		64	25.00	40.00
v.	<b>Refusal to obtain vehicle sticker</b>	Per Case			
	CAT A - Articulated/ Tipper Trucks		180	80.00	100.00
	CAT B - Commercial Vehicles		105	35.00	50.00
vi.	<b>Refusal to emboss sticker</b>	Per case	280	100.00	150.00
vii.	<b>Refusal to acquire Taxi Driver Licence</b>	Per case	64	25.00	30.00
	<b>Unauthorised Diversion</b>	Per case			
	Channelling of sewage waste into drains		7,000.00	5,000.00	5,000.00
	<b>Illegal/Un-licenced Activities</b>	Per Case			
	Sand Weaning		15,000.00	5,000.00	7,500.00
<b>Sub item</b>	<b>Description of Item</b>	<b>Frequenc y/ Measure</b>	<b>Rate GH¢</b>		
			<b>Municipal Upper</b>	<b>2022</b>	<b>2023</b>
	<b>Burial (Cemetery) Fees</b>				
i.	<b>General</b>	Per Burial			
	CAT A - 1 - 5 years		28.00	25.00	25.00
	CAT B - 6 -17 years		64.00	30.00	40.00

	CAT C - Adults (18 years & above)		1,000.00	150.00	150.00
	CAT D - Tombstone e.g., marble, terrazzo, vault		6,000.00	750.00	750.00
	CAT E - Concrete Vault with building		10,000.00	8,000.00	8,000.00
	CAT H - Concrete Vault with tombstone		8,500.00	6,000.00	6,000.00
	CAT G - Concrete Vault with iron bars/chain fencing		7,500.00	4,500.00	4,500.00
	CAT E - Concrete Vault		7,000.00	3,500.00	3,500.00
vi.	<b>Burials at Home</b> (Applicable only to Areas with designated burial	Per burial	37,500.00	5,000.00	10,000.00
vii.	<b>Exhumation of Corpse</b>	Per Court Order	1,300.00	1,000.00	1,200.00
	<b>Business/Product Promotion</b>	One Week	500.00		300.00
	<b>Crusade Outreach /Concert Programmes</b>	Per Day	65.00	30.00	40.00
	<b>Conservancy (Sanitary Services)</b>				
i.	<b>Franchised</b>				
	Public Toilet Operators	Per Month	Fee based on Resolution of	100.00	100.00
	WC & Other Technologies	Per Visit	3.00	2.00	2.00
	KVIP	Per Visit	2.00	1.00	0.75
	<b>Environmental Health Inspection and Certification fee</b>				
A.	<b>Application Forms</b>	<b>Onetime</b>	8.00		6.00
B.	<b>Suitability (Health) Certification - Institutions</b>	<b>Per Annum</b>			
i.	<b>Water/Drink/Food (Primary Producers)</b>				
	CAT C - Small Scale		220.00	200.00	200.00
ii.	<b>Water/Drink/Food (Dealers/Users)</b>				
	CAT B - Restaurants//Private Schools		150.00	90.00	150.00

	CAT C - Chop and Drinking Bars		75.00	40.00	75.00
<b>C.</b>	<b>Health Certificate - Individuals</b>		75.00		50.00
	<b>Export/Conveyance</b>				
<b>i.</b>	<b>Animals</b>				
	Cow (Local Herdsmen)	Per animal	17.00	5.00	5.00
	Sheep, Goats, Pigs, Donkey, Dog etc.	Per animal	9.00	2.00	2.00
	Birds	Per bird	3.00	1.00	1.00
	Fish	Per basket	5.00	2.00	2.00
	Bush Meat	Per animal	5.00	2.00	2.00
<b>iii.</b>	<b>Bamboo</b>	Per 100 Culms	21.00	15.00	15.00
<b>iv.</b>	<b>Cane/Rattan</b>				
	CAT B	Per Maxi bag	9.00	6.00	6.00
	CAT C	Per Mini bag	7.00	5.00	5.00
<b>v.</b>	<b>Charcoal</b>	Per bag	22.00	20.00	20.00
<b>vi.</b>	<b>Cotton</b>	Per load			
	- Articulated Truck	Per load	35.00	15.00	20.00
	- Mummy Truck	Per load	21.00	15.00	20.00
	- Kia Truck	Per load	10.00	15.00	10.00
<b>vii.</b>	<b>Cola Nut</b>				
	CAT A	Per Maxi bag	4.50		
	CAT B	Per Mini bag	3.00		
<b>viii.</b>	<b>Firewood</b>				

	- Articulated Truck	Per load	90.00	50.00	50.00
	- Mummy Truck	Per load	50.00	30.00	30.00
	- Kia Truck	Per load	35.00	30.00	30.00
	- Abossey Okai macho motor king/ Donkey Cart	Per load	14.00	10.00	10.00
<b>ix.</b>	<b>Fruits</b> (Banana, Mango, Pawpaw, Pineapple, Pear, Oranges etc.)	Per crate/bag/	6.00	2.00	2.00
<b>x</b>	<b>Cereals (millet, sorghum, maize, beans, guinea corn etc.)</b>				
	Maxi bag		7.50	6.00	6.00
	Mini bag		3.50	6.00	2.50
<b>xi.</b>	<b>Coconut</b>				
	- Articulated Truck	Per load	525.00		400.00
	- Mummy Truck	Per load	320.00		200.00
	- Kia Truck	Per load	220.00		100.00
<b>xiii.</b>	<b>Milled Foods</b> (Corn dough, Cassava dough, Groundnut paste,	Per bag/ Per	9.00	6.00	6.00
<b>xiv.</b>	<b>Palm Fruit</b>	Per Load			
	- Articulated Truck	Per load	70.00	25.00	30.00
	- Mummy Truck	Per load	50.00	25.00	30.00
	- Kia Truck	Per load	35.00	25.00	30.00
	- Abossey Okai Macho'	Per load	21.00	25.00	30.00
	- Motor king'	Per load	12.00	25.00	30.00
<b>xv.</b>	<b>Stones/Quarry/Gravel Products</b>				
	- Above 7 Tonnes	Per load	75.00	25.00	30.00
	- 6 to 7 Tonnes	Per load	52.50	15.00	20.00

	- Up to 5 Tonnes	Per load	35.00	10.00	15.00
<b>xvi.</b>	<b>Sand</b>				
	- Above 7 Tonnes	Per load	35.00	20.00	25.00
	- 6 to 7 Tonnes	Per load	25.00	10.00	15.00
	- Up to 5 Tonnes	Per load	21.00	10.00	10.00
	<b>Smoked Meat/Fish</b>	Per Bag	120.00		100.00
		Small Bag	75.00		50.00
<b>xvii.</b>	<b>Roots and Tubers</b>				
	<i>Yam</i>				
	- Count	100 pieces	15.00	5.00	5.00
	- Articulator Truck	Per load	230.00	45.00	45.00
	- Mummy Truck	Per load	75.00	25.00	25.00
	- Kia Truck	Per load	60.00	10.00	10.00
	- 'Abossey Okai macho'	Per load	40.00	5.00	5.00
	- 'Motor king'	Per load	35.00	5.00	5.00
	<i>Cocoyam, Cassava, Potato, etc.</i>				
	CAT A	Per Maxi bag	7.00	2.00	3.00
	CAT B	Per Mini bag	7.00	1.50	2.00
<b>xviii.</b>	<b>Vegetable dealers</b>	Per bag/crate/	4.50	2.00	2.00
<b>xix.</b>	<b>Palm Oil, Coconut Oil, Groundnut Oil</b>	Per gallon (4.5 Litres)	7.00	2.00	2.00
<b>xx.</b>	<b>Shea Nuts</b>	Per Maxi bag	210.00	100.00	100.00
		Per Mini Bag	160.00	80.00	90.00

<b>xxi.</b>	<b>Shea Butter</b>	Per tonne	38.00	20.00	20.00
<b>xxii.</b>	<b>Sawn Wood Export</b>				
	- KIA Truck	Per Load	140.00	80.00	100.00
	- Tipper Truck	Per Load	250.00	100.00	150.00
	- Cargo Truck	Per Load	280.00	200.00	250.00
	- Articulator Truck	Per Load	420.00	250.00	300.00
<b>xxiii.</b>	<b>Off-Loading/Landing Fee</b>				
	CAT A - Articulator Truck		350.00	300.00	300.00
	CAT B - Cargo trucks & Buses		280.00	200.00	200.00
	<b>Hawkers' Fee</b>	Per Day			
	CAT A - Barber		7.00	7.00	7.00
	CAT B - Used shoe sellers		9.00	9.00	9.00
	CAT C - Used cloth sellers		9.00	9.00	9.00
	CAT D - Herbal Medicine		5.00	5.00	5.00
	CAT E - Watch/Necklace sellers		7.00	5.00	5.00
	CAT F - Confectionaries		5.00	5.00	5.00
	CAT G - Cloth and Material Sellers		11.00	10.00	10.00
	CAT H - Leather Products		5.00	5.00	5.00
	CAT I - Foodstuffs		5.00	5.00	5.00
	CAT J - Others		5.00	5.00	5.00
	<b>Lorry Park Fee/Toll</b>				
<b>i.</b>	<b>Commercial Vehicles</b>	Per day			

	Taxi		6.00	4.00	2.00
	Minibus Up to 12-23seater		7.00	5.00	3.00
	Bus/Kia Up to 24-33seater		9.00	5.00	3.00
	Bus/Kia (33seater +)		10.00	7.00	3.00
	Articulated truck		10.00	7.00	7.00
	Tipper truck		5.00	2.00	2.00
	Rig Saw (Yellow Tricycle)		2.00	1.00	1.00
	Non-Lorry Park Mobile Vehicles (e.g., Taxi)		10.00	5.00	5.00
<b>ii.</b>	<b>Private Vehicles</b>	Per Hour			
	Saloon Cars		7.00	5.00	5.00
	Long parking full day		13.00	6.00	6.00
	Mini Cargo Bus		35.00	9.00	9.00
	Medium Trucks		50.00	9.00	9.00
	Big Cargo Trucks		75.00	15.00	15.00
	Articulated Trucks		35.00	20.00	20.00
	Monthly Parking (for all vehicles)		300.00	50.00	50.00
	<b>Market</b>	Per day/night			
	Market Tolls (Daily/ Night Tolls)		2.80	1.00	1.00
	<b>Marriage Fees</b>				
	Ordinance (Cap 127) Registration Cert	Per Registration	270.00	150.00	150.00
	Customary Marriage (Resident)	Per Registration	100.00	70.00	70.00
	Divorce Certificate (Customary)	Per Document	500.00	350.00	350.00

	Certificate of Marriage	Per Document	75.00	100.00	100.00
	Certified True Copy	Per document	190.00	100.00	100.00
	Authentication of Marriage Certificate (Request by 3rd	Per Document	220.00	40.00	40.00
	Filing of Notice/Caveat	Per Case	75.00	40.00	70.00
	Marriage ceremony (Weekend)	Per Case	220.00	140.00	140.00
	Search Fee (for marriage registration)	Per Case	75.00	40.00	40.00
	Licencing of Churches for Marriage	Per Church	2,100.00	1,500.00	1,500.00
	Spinster/ Bachelor Certificate	Per Document	350.00	100.00	100.00
	<b>Mobile Sales Vans (Per Vehicle)</b>	Per Day	5.00		
	<b>On-Street Parking</b>				
	All Vehicle Types	Up to First 3	15.00		10.00
	All Vehicle Types	Additional time	10.00		5.00
	Company parking	Per Day	21.00	10.00	10.00
	Shop Owners Parking	Per week	35.00	15.00	15.00
	<b>Sale of Contract Documents (All categories) –</b>	One Time			
	CAT A - Above 550,000 (Approved by Regional Tender)		1,000.00	800.00	1,000.00
	CAT B - Above 75,000 - 550,000 (Approved by Entity Tender)		500.00	350-500	400-500
	CAT C - Up to 75,000 (Approved by Entity Head)		300.00	150.00	200.00
	<b>Search Fee (General Information)</b>	<b>Per Case</b>	100.00		50.00
	<b>Slaughter House</b>				
	CAT A - Large Animals		60.00	15.00	20.00
	CAT B - Small Animals		30.00	5.00	10.00



	<b>Meat Van (Assembly - Door to Door Delivery)</b>				
	CAT A - Cow		5.00	3.00	3.00
	CAT B - Small Animals		3.00	2.00	2.00
	<b>Special Registration Fee</b>				
<b>B</b>	<b>Non-Governmental Institutions' Registration</b>	Onetime Payment			
	CAT A - International NGOs/CSOs		500.00	300.00	500.00
	CAT B - Local NGOs/CSOs		420.00	250.00	300.00
	CAT C - Community CSOs/CSOs		140.00	100.00	100.00
	<b>Waste Management</b>	Per Trip			
<b>A</b>	<b>Dislodgement of Liquid Waste</b>				
	Dislodging		800.00	250.00	300.00
<b>C</b>	<b>Solid Waste Collection Services (Domestic)</b>	<b>(Per month)</b>			
<b>i.</b>	<b>Communal Collection Service</b>				
	CAT A - Pay-as-you-dump		4.00	2.00	2.00
<b>ii.</b>	<b>Door to Door Collection Service</b>				
	CAT A - 1st Class Residential Area		130.00	50.00	50.00
	CAT B - 2nd Class Residential Area		75.00	40.00	40.00
	CAT C - 3rd Class Residential Area		28.00	10.00	10.00
<b>iii.</b>	<b>Sewage Maintenance Fees</b>				
	CAT A - Public Toilets		15.00	12.00	10.00
	CAT B - Domestic Toilets		12.60	10.00	9.00
	CAT C - Institutional Toilets		12.60	10.00	9.00

	<b>Roadblock</b>	Per day			
	CAT B - Local Access		448.00	70.00	100.00
	<b>Vehicle Stickers/Commercial Driver's Licence</b>	Per Annu			
<b>i.</b>	<b>General</b>				
	Taxi		75.00	35.00	35.00
	Heavy Duty		100.00	45.00	45.00
	Light Duty		90.00	40.00	40.00
	Multi-Purpose		50.00	20.00	20.00
	4 - Wheel Cart (Truck)		5.60	5.00	5.00
	Tricycles/ Motorcycles (Per Unit)		75.00	35.00	35.00
	Bicycle (Per Unit)		42.00	15.00	15.00
<b>ii.</b>	<b>Buses/Trotro</b>				
	8 - 23 Passengers		50.00	20.00	20.00
<b>iii.</b>	<b>Trucks</b>				
	Articulator / Timber Trucks		189.00	100.00	100.00
	Cargo Trucks (Above 10 Tonnes)		119.00	60.00	60.00
	Cargo Trucks/Kia (Below 10 Tonnes)		85.00	40.00	40.00
	Tipper Trucks:				
	Up to 9.5 Cubic metres		120.00	60.00	60.00
	10 - 14 Cubic metres		220.00	120.00	120.00
	15 - 25 Cubic metres		350.00	150.00	150.00
<b>iv.</b>	<b>Tankers</b>				

	1,100 - 1,500 Gallon Capacity		280.00	40.00	40.00
v.	<b>Earth/ Excavating / Levelling Machinery</b>		90.00	60.00	60.00
ix.	<b>Other Vehicles</b>				
	Tractors		220.00	150.00	150.00
	<b>Vehicle Embossment Sticker</b>	One Time	75.00	30.00	50.00

Sub Item	Item Description	Frequency/ Measure	Rate GH¢		
			Municipal Upper	2022	2023
	<b>DEVELOPMENT /PLANNING PERMITS</b>	Per Project			
	<b>FORMS</b>				
i.	Development Permit Application Form		150.00	150	150.00
ii.	All Other Forms (e.g., Temporary Structures,		70.00	50	50.00
	<b>BUILDING PROCESSING FEE (Non-Refundable Deposit)</b>				
i.	<b>Residential</b>		630.00		
	2 storey residential development		250.00	100	120.00
	3 storey residential development (below a gross floor area of		300.00	100	150.00
	3 storey and above residential development (Above gross floor area of 450m <sup>2</sup> )	400 + 30% of 400 per	350+30% of 350 per gross floor area of 450m <sup>3</sup>		
	Apartments	Per Unit	300.00	100	150.00
ii.	<b>COMMERCIAL</b>				
-	<b>Filling Station / Gas Station</b>		1,300.00	1,200.00	1,200.00
-	<b>Shops</b>				
	Up to 2 storey shops development		300.00	200	200.00

	Shops development (below a gross floor area of 450m <sup>2</sup> )		320.00	250	250.00
	Shops development (above gross floor area of 450m <sup>2</sup> )		420 + 30% of 420 per gross floor area of		
-	<b>Hotels</b>				
	2 Storey Hotel building		550.00	400	400.00
	Storey Hotel building		650.00	500	500.00
	Building (above a gross floor area of 450m <sup>2</sup> )		900 + 30% of 900 per gross floor area of		
-	<b>Telecommunication Mast</b>		6,500.00	10,000.00	6,500.00
-	<b>Printing houses</b>				
	1 storey printing house		370.00	300	300.00
	2 storey printing house		500.00	400	400.00
	3 Storey printing house		650.00	500	500.00
	Building with gross floor area above 450m <sup>2</sup>		900+ 30% of 900 per gross floor area of		
-	<b>Funeral home</b>				
	CAT A - 3 storey funeral home		700.00	500	500.00
	CAT B - 2 storey funeral home		500.00	300	300.00
	CAT C - storey funeral home		350.00	250	250.00
	Funeral home building with gross floor area above 450m <sup>2</sup>		900 + 30% of 900 per gross floor area of		
iii.	<b>CIVIC AND CULTURAL</b>				
-	<b>Offices</b>				
	Up to 2 storey office		450.00	300	300.00
	3 storey office		600.00	400	400.00
	Building with gross floor area above 450m <sup>2</sup>		850 + 30% of 850 per gross floor area of		

	<b>Churches/mosque</b>				
	1 storey		350.00	200	200.00
	2 storeys		500.00	300	300.00
	3 storeys		600.00	400	400.00
	Building with gross floor area above 450m <sup>2</sup>		800 + 30% of 800 per gross floor area of		
<b>v.</b>	<b>EDUCATION (PRIVATE)</b>				
<b>-</b>	<b>Pre-school</b>				
	1 storey pre-school		300.00	200	200.00
	2 storey pre-school		350.00	300	300.00
	3 storey pre-school		450.00	350	350.00
	Building with gross floor area above 450m <sup>2</sup>		600 + 30% of 600 per gross floor area of		
<b>-</b>	<b>Basic School</b>				
	1 storey basic school		370.00	300	300.00
	2 storey basic school		540.00	400	400.00
	3 storey basic school		750.00	500	500.00
	Building with gross floor area above 450m <sup>2</sup>		1000 + 30% of 1000 per gross floor area of		
<b>-</b>	<b>Second Cycle School</b>				
	1 storey second cycle school		750.00	500	500.00
	2 storey second cycle school		900.00	800	800.00
	3 storey second cycle school		1,000.00	900.00	900.00
	Building with gross floor area above 450m <sup>2</sup>		1500 + 30% of 1500 per gross floor area of		
<b>-</b>	<b>Basic and second cycle</b>				

	1 storey basic and second cycle school		1,000.00	900.00	900.00
	2 storey basic and second cycle school		1,300.00	1,000.00	1,000.00
	3 storey basic and second cycle school		1,500.00	1,200.00	1,200.00
	Building with gross floor area above 450m <sup>2</sup>		2100 + 30% of 2100 per gross floor area of		
-	<b>Vocational/Technical</b>				
	1 storey vocational/technical school		1,000.00	800.00	800.00
	2 storey vocational/technical school		1,300.00	1,000.00	1,000.00
	3 storey vocational/technical school		1,500.00	1,200.00	1,200.00
	Building with gross floor area above 450m <sup>2</sup>		2100 + 30% of 2100 per gross floor area of		
-	<b>Driving Schools</b>				
	1 storey private driving school		1,000.00	600.00	700.00
vi.	<b>OPEN SPACE &amp; RECREATIONAL</b>				
	Sports complex		1,800.00	1,500.00	1,500.00
	Events centre		1,300.00	1,000.00	1,000.00
-	<b>Commercial - Telecommunication Mast</b>		10,000.00	10,000.00	10,000.00
-	<b>Mixed Use</b>		2,100.00		10,000.00
-	<b>Recreational Development</b>		1,300.00		700.00
-	<b>Demolition</b>		1,000.00		800.00
-	<b>Fence Wall Only</b>		520.00		350.00
-	<b>Certificate of Habitation/Occupancy</b>		520.00		300.00
	0.5 acre		200.00	100	120.00
	5 acre - 10 acre (Local Plan Extract)		1,500.00		700.00

	Beyond 11 acres (Local Plan Extract)		3,500.00		1,500.00
	<b>Quick Search (Endorsed)</b>		150.00	100	100.00
-	<b>Zoning Comments</b>		250.00	100	120.00
	<b>BUILDING PERMIT CHARGES</b>				
<b>A.</b>	<b>New Development</b>				
i.	Building/Permanent Structure	Cost of construction	0.01	0.50%	0.01
ii.	Hoarding Permit (only)	Per Linear Metre	10.00		
iii.	Fence Wall Permit (only)	Cost of construction	0.01	0.50%	0.01
iv.	Mast Permit (Installation)	One Time Payment			
	15 Metres		18,000.00		15,000.00
	30 Metres		20,000.00		18,000.00
	35 Metres		30,000.00		25,000.00
	Above 35 Metres		32,500.00		27,000.00
<b>B.</b>	<b>Building Permit Renewal (upon expiration of original)</b>				
i.	Residential	Per Case	490.00		
ii.	Commercial		1,500.00		700.00
iii.	Factories/ Industrial		4,200.00		2,500.00
vii.	Renewal for Temporary Structures		310.00		200.00
<b>C.</b>	<b>Permit to repair/renovate/ rehabilitate/ refurbish</b>				
i.	Telecommunication Mast	Per Installation	7,000.00	6,000.00	6,500.00
ii.	Permanent Structures	Cost of construction	0.00		0.00
<b>D.</b>	<b>Temporary Structure Permit (Constructional Site)</b>	Per meter square	52.50		

<b>E.</b>	<b>Temporary Structure Permit</b>	Per meter square			
i.	Containers		75.00	70	70.00
ii.	Wooden Kiosks/Sheds		37.00		35.00
<b>F.</b>	<b>Billboards</b>	Per meter square			
<b>i.</b>	<b>Road Arch</b>				
	CAT A - Class A1 (Along First Class Access)		157.50	120.0	130.00
	CAT B - Class A2 (Along Second Class Access)		105.00	60	80.00
	CAT C - Class A3 (Along Third Class Access)		52.50	40.0	50.00
<b>ii.</b>	<b>Unipole Spectacular</b>				
	CAT A - Class A1 (Along First Class Access)		210.00	130	150.00
	CAT B - Class A2 (Along Second Class Access)		157.50	100.0	100.00
<b>G.</b>	<b>Other Charges</b>				
<b>vii.</b>	<b>Permit For Construction of Tanks</b>				
-	Tank Farm	Per Meter cube	1,000.00	500.00	600.00
-	Additional Tanks (Filling Stations and Others)	Per Tank	1,800.00	800.00	1,000.00
<b>H.</b>	<b>CONSTRUCTION COST FOR BUILDING PERMITS</b>	<b>0.63% of constructio</b>			
	<b>Building Permit Charges [0.63%] of estimated cost of building</b>				
<b>i.</b>	<b>Residential Buildings</b>				
	1st Class		1400-1680	1000	1,500.00
	2nd Class		1120-1400		1,200.00
	3rd Class		840-1120		800.00
<b>ii.</b>	<b>Commercial Buildings</b>				



	1st Class		1680-2100		1,700.00
	2nd Class		1400-1680		1,500.00
	3rd Class		840-1120		1,000.00
<b>iii.</b>	<b>Industrial Buildings</b>				
	Heavy		2100-2520		2,200.00
	Light		1680-2100		1,800.00
	<b>APPROVAL FEES FOR LAND APPLICATION</b>				
	<b>SUB-DIVISIONS</b>				
	Less than 1acre		3,000.00	1,000.00	1,200.00
	1-5 acres		3,750.00	1,500.00	2,000.00
	<b>CHANGE OF USE</b>				
<b>A.</b>	<b>Land Use Changes</b>				
<b>i.</b>	<b>Residential to commercial</b>				
	Less than 1acre		3,750.00	700.00	700.00
	1-5 acres		6,000.00		2,000.00
<b>ii.</b>	<b>Residential to Educational</b>				
	Less than 1acre		3,000.00		1,000.00
	1-5 acres		4,500.00		1,500.00
<b>iii.</b>	<b>Residential to Civic and Cultural</b>				
	Less than 1acre		4,500.00		1,000.00
	1-5 acres		6,000.00		2,000.00
<b>iv.</b>	<b>Residential to Light Industrial</b>				

	Less than 1acre		7,500.00		3,000.00
<b>vii.</b>	<b>Open space to Other Issues</b>				
	Less than 1acre		9,000.00		2,000.00
	1-5 acres		11,250.00		5,000.00
<b>B.</b>	<b>Publication of Approved Rezoning Request</b>		6,000.00	2,000.00	3,000.00
<b>C.</b>	<b>Approval of Local Plan</b>				
	5 to 100 Acres		7,500.00	1,500.00	2,000.00
	101 to 200 Acres		15,000.00	3,000.00	5,000.00
	Above 201 Acres		37,500.00		6,000.00
<b>D.</b>	<b>Permit For Construction:</b>				
<b>i.</b>	<b>Road Crossing (Cutting) Permit</b>	Per Metre			
-	Asphalt Roads		280.00	-	80.00
-	Paved/Surfaced Dressed Road		140.00	-	50.00
	Pole planting			-	80.00
	Gravel road crossing			-	30.00
-	Along Road		3.00	-	3.00
<b>ii.</b>	<b>Thrust Boring</b>	Per Metre			
-	Asphalt Pavement/Surface Dressed Road		50.00	-	50.00
<b>iii.</b>	<b>Permit For Construction of Tanks</b>				
-	Tank Farm	Per Meter cube	1,000.00	-	1,000.00
-	Additional Tanks (Filling Stations and Others)	Per Tank	2,500.00	-	1,250.00
-	Fuel Pumps	Per Pump	2,100.00	-	2,100.00

Sub item	Description of Item	Frequency/ Measure	Rate GH¢		
			Municipal Upper	2022	2023
	<b>Abattoir (Private)</b>	Per Annum			
	CAT A - Industrial setting (Large)		1,350.00	450.00	450.00
	CAT D - Slaughter House (Large)		500.00	200.00	200.00
	<b>Adinkra Designers/Kente/Smock Weavers &amp; Sellers</b>	Per Annum			
	CAT D - Weavers & Sellers (Medium)		280.00	100.00	150.00
	CAT E - Weavers Only (Medium)		140.00	70.00	70.00
	CAT F - Sellers Only (Medium)		210.00	100.00	100.00
	CAT G - Weavers & Sellers (Small)		130.00	60.00	60.00
	CAT H - Weavers Only (Small)		100.00	45.00	50.00
	CAT I - Sellers Only (Small)		130.00	40.00	40.00
	<b>Agro Chemical/Farm Inputs Dealers</b>	Per Annum			
	CAT H - Distributors		400.00	150.00	200.00
	CAT I - Retailers		250.00	100.00	150.00
	<b>Agro Machine Dealers</b>	Per Annum			
	CAT I - Retailers		300.00	100.00	150.00
	<b>Akpeteshie (liquor) Dealers</b>	Per Annum			
<b>ii.</b>	<b>Distributors</b>				
	CAT A - Large scale		700.00	300.00	300.00

	CAT B - Medium Scale		280.00	100.00	100.00
	CAT C - Small Scale		140.00	60.00	60.00
<b>iii.</b>	<b>Home Based/Farm Site</b>				
	CAT A - Pito (daily brewing)		100.00	50.00	50.00
	CAT B - Palm Wine Tappers		70.00	30.00	30.00
<b>iv.</b>	<b>Akpeteshie Sellers Only</b>		130.00	120.00	120.00
	<b>Aluminium Fabricators (Doors/Windows)</b>	Per Annum			
	CAT C - Small Scale		1,400.00	600.00	600.00
	CAT D - Others		700.00	300.00	300.00
	<b>Aluminium Pot Dealers ('Dadesen')</b>	Per Annum			
	CAT A - Manufacturers		280.00	100.00	100.00
	CAT B - Distributors		250.00	100.00	100.00
	CAT C - Retailers		160.00	60.00	60.00
	<b>Aluminium Product Retailers</b>	Per Annum			
	Category A - Store (Large)		210.00	100.00	100.00
	Category B - Container/Kiosk (Medium)		140.00	60.00	60.00
	Category C - Table Top (Small)		100.00	40.00	40.00
	<b>Ambulance Service Providers</b>	Per Annum			
	CAT C - Small Scale (1-2 Vehicles)		75.00	50.00	60.00
	<b>Artisans e.g., Masons, Carpenters, Plumbers,</b>	Per Annum			
	CAT 'A'		100.00	100.00	100.00
	CAT 'B'		50.00		50.00

	<b>Auto Mechanics/ Electricians/Sprayers Etc.</b>	Per Annum			
<b>i.</b>	<b><i>Air Condition Mechanics</i></b>				
	CAT C - Informal Garage without Shop		350.00	100.00	100.00
	CAT D - Others		130.00	60.00	60.00
<b>ii.</b>	<b><i>Arc Welders</i></b>				
	CAT A - Fuel and Water Tankers; Truck Builders		600.00	200.00	200.00
	CAT B - Light vehicle repairs, Container Shops, and Iron Gates		320.00	100.00	150.00
	CAT C - Coal-pot, Chairs and beds		65.00	40.00	50.00
<b>iii.</b>	<b><i>Argon (Aluminium) Welders</i></b>		220.00	100.00	100.00
<b>v.</b>	<b><i>Auto Electricians</i></b>				
	CAT A - With Battery Charging		140.00	70.00	70.00
	CAT B - Without Battery Charging		100.00	40.00	50.00
<b>vi.</b>	<b><i>Auto Mechanics</i></b>				
	CAT C - Light Duty Trucks (3 to 5 tonnes)		210.00	100.00	100.00
	CAT D - Light Duty Vehicles (Below 3 tonnes)		130.00	60.00	60.00
<b>viii.</b>	<b><i>Auto Upholstery</i></b>				
	CAT A - Moulding and Seat Cover Sewing		140.00	100.00	120.00
	CAT B - Seat Cover Sewing		100.00	60.00	100.00
<b>ix.</b>	<b><i>Vulcanisers</i></b>				
	CAT A - Tyre Repairs, Wheel Balancing, Alignment and		525.00	100.00	100.00
	CAT B - Tyre Repairs, Wheel Balancing and Alignment		300.00	65.00	70.00
	CAT C - Wheel Balancing and Alignment		150.00	55.00	60.00

	CAT D - Tyre Repairs only		90.00	60.00	60.00
x.	<b>Brake Specialist</b>		100.00	60.00	80.00
xi.	<b>Carburettor Specialist</b>		100.00	75.00	75.00
xii.	<b>Plastic Welders and Fabricators</b>		100.00	80.00	100.00
xiii.	<b>Radiator Specialist</b>		100.00	100.00	100.00
xiv.	<b>Multiple Service Providers for Auto Works</b>				
	CAT B - Medium Scale		160.00	100.00	100.00
<b>C.</b>	<b>Bolt and Nut Dealers</b>				
	CAT A - Shop		140.00	50.00	70.00
	CAT B - Table Top		130.00	60.00	60.00
<b>D.</b>	<b>Spare Parts Sales Outlets (New)</b>				
	CAT D - Retailers (Medium)		280.00	150.00	200.00
	CAT E - Retailers (Small)		130.00	100.00	120.00
<b>E.</b>	<b>Spare Parts Sales Outlets (Second- hand)</b>				
	CAT C - Retailers (Medium)		280.00	150.00	200.00
	CAT D - Retailers (Small)		160.00	100.00	120.00
	CAT E - Kiosk/Tabletop		100.00	60.00	80.00
<b>F.</b>	<b>Tyre/Battery Dealers – New</b>				
	CAT C - Retail (Medium)		370.00	200.00	250.00
	CAT D - Retail (Small)		230.00	150.00	200.00
<b>G.</b>	<b>Tyre/Battery Dealers – Used</b>				
	CAT C - Retail (Medium)		450.00	250.00	300.00

	CAT D - Retail (Small)		150.00	100.00	120.00
	<b>Bags and Suitcases Dealers</b>	Per Annum			
	CAT A - Large Scale		500.00	250.00	250.00
	CAT B - Medium Scale		280.00	120.00	120.00
	CAT C - Small Scale		140.00	70.00	70.00
	<b>Barbering Shop (floor space and number of points)</b>	Per Annum			
	CAT A - Large Shop (above 5 points)		450.00	100.00	100.00
	CAT B - Medium Shop (3-5 points)		300.00	70.00	70.00
	CAT C - Small Shop (1-2 points)		150.00	60.00	60.00
	CAT E - Barbering accessory shop		150.00	60.00	60.00
	<b>Bakeries</b>	Per Annum			
	CAT B - Medium Scale		450.00	100.00	150.00
	CAT C - Small Scale		210.00	80.00	100.00
	<b>Alcoholic and Non-Alcoholic beverages</b>	Per Annum			
	CAT E - Retail (Medium)		450.00	250.00	300.00
	CAT F - Retail (Small)		220.00	150.00	200.00
	<b>Bet &amp; Game Centres</b>	Per Annum			
<b>B.</b>	<b>Sports Betting Operations</b>				
	CAT A - Online Betting		6,000.00	1,000.00	1,200.00
<b>C.</b>	<b>Route Operations (Console/consul Games)</b>				
	CAT 'C'		900.00	300.00	500.00
	CAT D (Per Machine)		520.00	250.00	350.00

	<b>Bicycles/Tricycles/Motorcycles Dealers (Brand New)</b>	Per Annum			
	CAT C - Sales Outlets (Small-Medium)		600.00	500.00	550.00
	CAT D - Tricycles Only		400.00	300.00	300.00
	CAT E - Bicycles Only		320.00	120.00	200.00
	<b>Bicycles/Tricycles/Motorcycle Dealers (Second-hand)</b>	Per Annum			
	CAT B - Medium Scale		520.00	350.00	400.00
	CAT C - Small Scale		300.00	200.00	250.00
	<b>Bicycles/Tricycles/Motorcycles Parts Sales</b>	Per Annum			
	CAT A - Multiple Products		350.00	200.00	200.00
	CAT B - Motorcycle/Tricycle with Parts		320.00	180.00	180.00
	CAT C - Motorcycle/Tricycles		260.20	150.00	150.00
	CAT D - Bicycle with Parts		210.00	100.00	100.00
	CAT E - Bicycles		140.00	70.00	70.00
	<b>Bicycle Tricycle/ Motorcycle Repairers</b>	Per Annum			
	CAT A - Tricycle		90.00	40.00	40.00
	CAT B - Motorcycle		50.00	5.00	10.00
	<b>Billboards/Outdoor Adverts</b>	Dependent on class			
i.	<b>Billboards (e.g., Road Arches, Unipole spectacular, LEDs,</b>	Per Annum/m <sup>2</sup>			
	CAT A - Class A1 (Along First Class Access)		67.27	60.00	60.00
	CAT B - Class A2 (Along Second Class Access)		59.42	50.00	50.00
	CAT C - Class A3 (Along Third Class Access)		51.57	50.00	50.00
	<b>Book, Stationery, Office Equipment, Computer &amp;</b>	Per Annum			



	CAT I - Stationery Only		500.00	200.00	200.00
	CAT J - Books Only		210.00	90.00	100.00
	CAT K - Table Top/Truck Pusher		100.00	40.00	50.00
	CAT L - Mobile Vans		280.00	100.00	100.00
	<b>Boutiques (Including African Wear)</b>	Per Annum			
	CAT D - Branches of CAT A & B		280.00	100.00	100.00
	CAT E - Others		140.00	60.00	60.00
	<b>Butcher's Licence</b>	Per Annum			
	CAT B - Butcher		80.00	40.00	50.00
	<b>Building Material Dealers</b>	Per Annum			
<b>A</b>	<b>Hardware (Distributor/Wholesaler)</b>				
	CAT B - Distributor/Wholesaler (Medium)		2,100.00		1,000.00
	CAT C - Wholesaler (Medium)		1,700.00		700.00
	CAT D - Wholesaler (Small)		900.00		400.00
	<b>Business Centres</b>	Per Annum			
	CAT D - Internet, Word Processing, Printing and Copying		280.00	100.00	100.00
	CAT E - Secretarial Services (Word Processing, Printing and		210.00	40.00	50.00
	<b>Car Washing Bay</b>	Per Annum			
	CAT E - Manual Washing with other Facilities		350.00	150.00	150.00
	CAT F - Manual Washing		280.00	100.00	100.00
	<b>Carpentry Workshops</b>				
	CAT D - Furniture (plus upholstery - Small)		130.00	60.00	60.00

	CAT E - Minor Works		90.00	35.00	40.00
	<b>Casket &amp; Coffin Dealers</b>				
	CAT C - Manual (Manufacture & Sale)		370.00		200.00
	<b>Contracted Caterers (e.g., School Feeding)</b>	Per Annum			
	CAT A - Above 1,000 pupils		700.00	180.00	180.00
	CAT B - Above 500 to 1,000 pupils		600.00	130.00	130.00
	CAT C - Up to 500 pupils		400.00	100.00	100.00
	<b>CD Sellers (Audio/Video)</b>	Per Annum			
	CAT B - Table Tops		100.00	40.00	40.00
	CAT C - Mobile Vans		60.00	20.00	20.00
	<b>Ceremonial Hiring Services</b>	Per Annum			
	CAT A - Multi Services		7,000.00	500.00	500.00
	CAT C - Canopies, Chairs, Tables		600.00	200.00	200.00
	CAT D - Single Item of above		130.00	60.00	60.00
	<b>Cigarette Dealers</b>	Per Annum			
	CAT C - Retailers		1,300.00		1,000.00
	<b>Cocoa Residue Buying Companies</b>	Per Annum			
	CAT 'A'		600.00	200.00	200.00
	CAT 'B'		500.00	150.00	150.00
	<b>Cocoa/ Shea Nut/Cotton Buying Companies</b>	Per Annum			
	CAT C - Medium Scale (Agent)		2,800.00	1,000.00	1,200.00
	CAT D - Small Scale (Agent)		1,400.00	600.00	600.00

	<b>Coconut Oil Production/Sales</b>	Per Annum			
	CAT D - Individuals		150.00		90.00
	<b>Coffee/Cashew Buying Companies</b>	Per Annum			
	CAT C - Small Scale (Agent)		350.00	100.00	100.00
	<b>Cold Storage Facilities</b>	Per Annum			
iii.	<b><i>Non-Importers with Containerised Cold Storage</i></b>				
	CAT C - Below 20Footer Container		400.00	150.00	150.00
	CAT D - Fabricated facility (Retail Large)		320.00	60.00	70.00
	<b>Commercial Houses/Departmental Stores</b>	Per Annum			
	CAT G - Neighbourhood Shops (Large Size)		1,000.00	350.00	350.00
	CAT H - Neighbourhood Shops (Medium Size)		400.00	200.00	200.00
	CAT I - Neighbourhood Shops (Small Size)		130.00		50.00
	CAT J - Neighbourhood Shops (Very Small Size)		90.00		35.00
	<b>Commercialised State Companies/ Corporations</b>	Per Annum			
	CAT D - District Offices		14,000.00	8,000.00	8,000.00
	CAT E - Local Offices		4,000.00	2,000.00	2,000.00
	<b>Communication Mast Operating Licence</b>	Per Annum			
	CAT A - 1-10 Masts		2,200.00	1,000.00	2,200.00
	CAT B - 11-20 Masts		1,800.00	450.00	990.00
	<b>Computer/Accessories/ Office Equipment Repairs</b>	Per Annum			
	CAT B - Medium Scale		600	200	200
	CAT C - Small Scale		280	100	100

	<b>Condiments/Confectioneries (e.g., Biscuits, toffees, and</b>	Per Annum			
	CAT B - Retail		280	100	100
	CAT C - Table Top		100	40	40
	<b>Artisans e.g., Masons, Carpenters, Plumbers,</b>	Per Annum			
	CAT 'A'		100		100
	CAT 'B'		50		50
	<b>Cooking/Household Utensil Sales</b>	Per Annum			
	CAT 'B'		250	100	100
	CAT 'C'		130	60	60
	<b>Cosmetic/Personal Care/Hair Product Sales</b>	Per Annum			
	CAT B - Wholesale Only		1,400.00	600.00	700.00
	CAT C - Retail		600	200	350
	CAT D - Table top		130	40	80
	<b>Curtains/Carpets etc. Sales</b>	Per Annum			
	CAT 'A'		280	100	100
	CAT 'B'		140	70	70
	CAT 'C'		100	40	40
	<b>Dressmakers/Tailors (Industrial)</b>	Per Annum			
	CAT A - Fashion Designers (Large)		2,800.00		
	CAT B - Fashion Designers (Small)		1,400.00		
	CAT C - Large Scale (Above 25 workers)		750		
	<b>Dressmakers/Tailors (Non-Industrial)</b>	Per Annum			

	CAT A - Large Scale		190	90	90
	CAT B - Medium Scale		130	50	50
	CAT C - Small scale		100	40	40
	<b>Dressmakers/Tailors Services</b>	Per Annum			
	CAT C - Embroidery only		100	60	60
	CAT D - Knitting only		100	60	60
	<b>Drilling Companies</b>	Per Annum			
<b>iii.</b>	<b><i>Water (Borehole)</i></b>				
	CAT D - Wells		320	200	250
	<b>Driving Schools</b>	Per Annum			
	CAT C - 1 - 3 Vehicles		280	200	250
	<b>Educational Institutions – Private</b>	Per Annum			
<b>A.</b>	<b><i>Day Care Centres (Early Childhood Development)</i></b>				
	CAT B - Grade B		750	250	300
	CAT C - Grade C		500	200	250
<b>B.</b>	<b>Pre-Tertiary Schools</b>				
<b>i.</b>	<b><i>Basic School (KG/Primary/Junior High</i></b>				
<b>-</b>	<b><i>National Curriculum Operators</i></b>				
	CAT C - KG/Primary/Junior High Schools (Small)		900	400	450
	CAT D - KG/Primary (Large)		680	300	350
	CAT E - KG/Primary (Medium)		370	200	250
	CAT F - KG/Primary (Small)		190	100	150

ii.	<b>Secondary Level (Senior High/Technical/ Vocational)</b>				
	CAT C - Small		1,400.00	600.00	750.00
C.	<b>Tertiary Schools</b>				
	CAT B - University colleges/Nursing & Midwifery		7,500.00	3,100.00	1,500.00
D.	<b>Training &amp; Vocational Institutions (Media,</b>				
	CAT 'C'		900	500	600
	CAT 'D'		600	350	400
	<b>Egg Dealers</b>	Per Annum			
	CAT B - Retail Shops		140	70	70
	CAT C - Mobile Retail		130	60	60
	<b>Electrical Appliances (New &amp; Second- hand)</b>	Per Annum			
	CAT D - Retailers - (Small)		1,700.00	700.00	700.00
	CAT E - Table Top		280	100	100
	<b>Electronic/Home Appliances/Shops (New &amp;</b>	Per Annum			
	CAT G - Retailers (Shops and Containers		1,300.00	900.00	1000
	CAT H - Retailers (Tabletop - Medium)		600	400	450
	CAT I - Retailers (Tabletop - Small)		210	200	210
	<b>Fabric Dealers – Sales</b>	Per Annum			
	CAT D - Retail		280	100	100
	CAT E - Table Top		100	40	40
	<b>Feed Sellers (Poultry, Pets, Fish etc.)</b>	Per Annum			
	CAT A - Wholesalers		400	200	200

	CAT B - Distributors		280	100	100
	CAT C - Retailers		130	45	45
	<b>Financial Institutions (Banking)</b>	Per Annum			
	CAT C - Branch Office		15,000.00	6,000.00	7,500.00
	CAT D - Agency		4,500.00	2,000.00	2,000.00
<b>D.</b>	<b>Special Deposit Taking Institutions (SDIs)</b>				
<b>i.</b>	<b>Savings and Loans Companies &amp; Finance Houses</b>				
	CAT B - Branch		2,200.00	1,000.00	1,200.00
	CAT C - Agency		1,350.00	500.00	800
	CAT D - Mobilisation Centre		520	350	400
	CAT E - Loan/Business Centre		300	200	250
<b>E.</b>	<b>Other Financial Institutions</b>				
<b>i.</b>	<b>Microfinance Companies (Deposit Taking)</b>				
	CAT B - Branch		1500	1000	1000
<b>ii.</b>	<b>Microcredit/Money Lenders/Credit Union</b>				
	CAT B - Branch		750	250	500
	CAT C - Tier 4 Operators		300	150	200
<b>iii.</b>	<b>Rural &amp; Community Banks</b>				
	CAT B - Branch		600	3,500.00	3,500.00
	CAT C - Agency		370	1,100.00	1,000.00
	CAT D - Mobilisation Centre		190	300.00	300.00
<b>G.</b>	<b>Financial Technology Companies (FINTECH)</b>				

	CAT C Mobile Money Vendor Medium		370	260	260
	CAT D Mobile Money Vendor Small		220	130	130
	<b>Fish Farming Companies</b>	Per Annum			
	CAT F - Local Small Scale		140	100	120
	<b>Footwear Dealers</b>				
ii.	<b>Footwear Sales - New</b>				
	CAT 'C'		120	80	100
iii.	<b>Footwear Sales - Used</b>				
	CAT 'C'		60	60	60
	<b>Footwear Repairers (Cobblers)</b>				
	CAT 'A'		100	100	100
	CAT 'B'		50	50	50
	<b>Funeral Related Business</b>	Per Annum			
A.	<b>Burial Grounds/Funeral Homes/Mortuaries - Private</b>				
	<b>Mortuaries</b>				
	CAT A - Cold Storage for Remains (Level 3 Mortuary)		4,000.00		2,000.00
	CAT A - Cold Storage for Remains (Level 2 Mortuary)		2,250.00		1,500.00
	CAT A - Cold Storage for Remains (Level 1 Mortuary)		750		500
B.	<b>Funeral – Undertaker’s Licence</b>		750	500	500
C.	<b>Hearse Service Providers</b>				
	CAT A - Large Scale (Above 5 Vehicles)		600	300	400
	CAT B - Medium Scale (3-5 Vehicles)		300	200	250



	CAT C - Small Scale (1-2 Vehicles)		150	100	120
	<b>Gas Cylinder/ Stoves &amp; Accessory Dealers</b>				
	CAT A - Large Scale		220	200	200
	CAT B - Medium Scale		150	100	150
	CAT C - Small Scale		75	60	60
	<b>General Goods - Sales (e.g., Generator, Water pump, Chain</b>	Per Annum			
	CAT D - Individuals		750	350	500
	<b>Gift Shops</b>	Per Annum			
	CAT A - Large Scale		400	300	350
	CAT B - Medium Scale		280	250	250
	CAT C - Small Scale		100	100	100
	<b>Glass Sellers (Tinted /Plain)</b>	Per Annum			
	CAT A - Large Scale		1,300.00	700.00	850
	CAT B - Medium Scale		1,000.00	500.00	700
	CAT C - Small Scale		600	300	400
	<b>Graphic Design Companies</b>	Per Annum			
	CAT C - Small Scale		1,100.00	500.00	700
	CAT D - Individuals		450	250	350
	<b>Grain Distributors</b>	Per Annum			
	CAT A - Wholesale		750	500	550
	CAT B - Retail		600	500	500
	CAT C - Others		370	300	340

	<b>Hair &amp; Beauty Service Providers</b>	Per Annum			
	CAT A - Beauty Parlour and School		2,600.00	1,000.00	1,000.00
	CAT B - Beauty Parlour		1,575.00	800.00	800.00
	CAT C - Salon with pedicure, manicure, braiding/weaving		1,300.00	500.00	500
	CAT D - Big Salon		280	100	100
	CAT E - Small Salon		140	50	50
	CAT F - Braiding and Weaving Only		600	250	250
	CAT G - Braiding Only		210	90	90
	CAT H - Pedicure & Manicure Only		150	100	120
	<b>Health Facilities – Private</b>	Per Annum			
<b>iii.</b>	<b><i>General Clinics</i></b>				
	CAT B - Primary Health Care		900	500	500
	<b><i>General Hospitals</i></b>				
	Primary		2,700.00	2,000.00	2,000.00
<b>vi.</b>	<b><i>Maternity Homes</i></b>				
	CAT A - Expanded Services		300	300	300
	CAT B - General Services		160	160	160
<b>vii.</b>	<b><i>Medical Diagnostic Services</i></b>				
	CAT A - Secondary/Tertiary		1,500.00	1,000.00	1,200.00
	CAT B - Basic/ Primary		450	250	300
<b>viii.</b>	<b><i>Licensed Herbal Medicine Units</i></b>				
	CAT F - Herbal Shops (Local)		500	150	150

	CAT G - Shop on wheel (Mobile)		750	300	400
	<b>Hire Purchase Trading Enterprises</b>				
	CAT A - Large Scale		750	400	500
	CAT B - Medium Scale		550	300	350
	CAT C - Small Scale		300	200	250
	<b>Ice Cream/Yoghurt Dealers</b>	Per Annum			
	CAT E - Retail		450	200	200
	<b>Interior/Event Decorators</b>	Per Annum			
	CAT A - Companies (Large)		1,000.00	500.00	700
	CAT B - Companies (Medium)		600	300	400
	CAT C - Individuals		280	120	150
	<b>Jewelry Shops</b>	Per Annum			
	CAT C - Retail (Small)		400	150	150
	CAT D - Table Top		100	45	45
	<b>Jewelry Repairers (watches/bracelets, etc.)</b>	Per Annum			
	CAT 'A'		210	90	90
	CAT 'B'		100	45	45
	<b>Key Technicians/Cutters</b>	Per Annum			
	CAT 'A'		210	160	180
	CAT 'B'		90	60	80
	<b>Laundry Services</b>	Per Annum			
	CAT A - Large Scale		1,200.00	700.00	850

	CAT B - Medium Scale		600	300	400
	CAT C - Small Scale		140	100	120
	<b>Leather Works Dealers (Other Non- footwear products)</b>	Per Annum			
	CAT C - Producers (Handmade Medium)		400	200	250
	CAT D - Sales/Others		150	100	120
	<b>Livestock Farms</b>	Per Annum			
	CAT C - Medium-sized		1,000.00	400.00	400.00
	CAT D - Small-sized		600	200	200
	CAT E - Very Small-sized		210	90	90
	<b>Lottery Business Operators</b>	Per Annum			
	CAT D - Lotto Receiver		900	500	500
	<b>Lumber Business (Including Sawmill)</b>				
	CAT 'B'		6,300.00	2,000.00	2,000.00
	<b>Machine Shops (Workshop for making or repairing machines)</b>				
	CAT A - Large Scale		600	300	400
	CAT B - Medium Scale		370	200	250
	CAT C - Small Scale		220	150	200
	<b>Machine Sharpening Operators</b>				
	CAT A - Stationed with shops		75	60	70
	CAT B - Mobile		60	60	60
	<b>Manufacturing/Processing Companies</b>	Per Annum			
	CAT H - Local (Medium Scale)		10,000.00	7,000.00	7,000.00

	CAT I - Local (Small Scale)		7,500.00	5,000.00	5,000.00
	<b>Mattress/Foam Products Dealers</b>	Per Annum			
	CAT C - Retailers (Medium Scale)		600	250	250
	CAT D - Retailers (Small Scale)		350	100	100
	<b>Media Houses</b>	Per Annum			
<b>A.</b>	<b>Electronic Media (Radio) Operators</b>				
	CAT C - District		2,800.00	1,000.00	1,500.00
	CAT D - Community		1,000.00	500.00	700
	CAT G - Recording Studios (Small)		100	100	100
	CAT I - Information Centres (Rural)		210	120	150
<b>C.</b>	<b>Printing Houses</b>				
	CAT C - Small Scale		2,100.00	1,000.00	1,500.00
	CAT D - Binders		1,000.00	700.00	800
	CAT E - Others		400	200	300
	CAT F - Newspaper/Periodicals Vendors		100	100	100
	<b>Milling Businesses (For Food)</b>	Per Annum			
	CAT A - Above 3 Machines		210	90	100
	CAT B - 2-3 Machines		130	60	60
	CAT C - 1 Machine Only		60	25	25
	<b>Mineral Water Producers</b>	Per Annum			
	CAT B - Bottled & Sachet Water		2,100.00	900.00	900.00
	CAT C - Sachet Water		1,000.00	400.00	400.00

	<b>Mineral Water Distribution/Sales</b>	Per Annum			
	CAT C - Retail (Large)		350	250	250
	CAT D - Retail (Medium)		130	60	60
	CAT E - Retail (Small)		50	25	25
	<b>Mobile Phone &amp; Accessories Sales/Assembling/Repairs</b>	Per Annum			
	CAT C - Retail/Repairs		600	250	250
	CAT D - Retail Only		350	180	180
	CAT E - Repairs Only		280	140	140
	CAT F - Repairs Only (Small)		180	80	80
	<b>Mobile Phone Cards Sales</b>	Per Annum			
	CAT C - Retail		100	40	40
	<b>Mother Care Shops</b>	Per Annum			
	<b>Retail</b>				
	CAT A - Large Scale		750	400	500
	CAT B - Medium Scale		450	300	350
	CAT C - Small Scale		150	120	150
	<b>Musical Equipment</b>	Per Annum			
<b>A.</b>	<b>Musical Instrument Sales</b>				
	CAT B - Retail (Medium)		170	150	150
	CAT C - Retail (Small)		130	120	120
	<b>Non-Governmental Institutions (Renewal)</b>	Per Annum			
	CAT A - International NGOs/CSOs /FBOs		280	200	200

	CAT B - Local NGOs/CSOs/ FBOs		210	150	150
	CAT C - Community NGOs/CSOs /FBOs		100	50	50
	<b>Online Trading/Service Providers</b>	Per Annum			
	CAT C - Single Service		700	500	500
	<b>Optical Services</b>	Per Annum			
	CAT A - Large Scale		520	400	400
	CAT B - Medium Scale		350	200	200
	CAT C - Small Scale		210	60	60
	<b>Palm/Kernel Oil Extraction Companies</b>	Per Annum			
	CAT C - Small Scale		2,000.00	1,500.00	1,500.00
	CAT D - Individuals		400	200	300
	<b>Pharmaceutical Companies</b>	Per Annum			
<b>A</b>	<b>Pharmacies</b>				
	CAT D - Retail		2,100.00	600.00	600.00
<b>B</b>	<b>Over the Counter Medicine Sellers (OTCMs) (Licenced</b>		320	200	200
	<b>Photographers / Video Operators</b>	Per Annum			
	CAT D - Photo Shops/Studio		250	50	100
	CAT E - Individual video and photography operators		130	25	30
	<b>Plastic Product Sales (Including Water tanks)</b>	Per Annum			
	CAT C - Retail (Large)		140	60	60
	CAT D - Retail (Medium)		130	50	50

	CAT E - Retail (Small)		100	40	40
	CAT F - Polyethylene Sellers		70	25	25
	<b>Poultry Farms</b>	Per Annum			
	CAT A - Above 2000 Birds		750	350	350
	CAT B - Up to 2000 Birds		550	250	250
	CAT C - Up to 1000 Birds		400	100	100
	CAT D - Up to 500 Birds		210	100	100
ii.	<b>Draughtsmanship Business</b>				
	CAT 'A'		500	120	200
	CAT 'B'		280	35	50
	<b>Refrigerator/Air Condition Mechanics</b>	Per Annum			
	CAT 'A'		600	300	300
	CAT 'B'		500	200	200
	<b>Rubber Stamp Makers</b>	Per Annum	90	35	50
	<b>Rubber Cutting Machine Operators</b>	Per Annum			
	CAT 'A'		110	80	100
	CAT 'B'		75	60	75
	<b>Sanitary Facilities - Private</b>	Per Annum			
	<b>Urinal Operators (Private)</b>				
	CAT A - Large		280	100	100
	CAT B - Medium		170	60	60
	CAT C - Small		130	40	40



<b>B.</b>	<b>Toilet Operators (Private)</b>				
	CAT B - Up to 24Seater		500	200	200
	CAT C - 9-16Seater		210	100	100
	CAT D - Up to 8Seater		140	70	70
	<b>Scrap Metal Dealers</b>	Per Annum			
	CAT B - Medium Scale (Depot)		2,250.00	1,000.00	1,000.00
	CAT C - Small Scale (Collection Points)		750	150	200
	<b>Service/Filling Stations</b>	Per Annum			
	CAT B – Multi Purpose - Medium (e.g.,		7,500.00	4,000.00	4,000.00
	CAT C - Fuel and Shopping Centres		6,000.00	750.00	750.00
	CAT E - Fuel Only		5,000.00	550.00	550.00
	CAT F - Surface Tank Points		750	350	350
	CAT G - Sale of Lubricants		210	200	200
	CAT H - Kerosene		400	50	50
	CAT I - LPG Retail Points (Large)		2,800.00	1,000.00	1,000.00
	CAT J - LPG Retail Points (Medium)		1,300.00	450.00	450
	<b>Signage Makers</b>	Per Annum			
	CAT A - Digital		1,000.00	350.00	350.00
	CAT B - Non-digital		900	250	250
	<b>Signage Writers</b>	Per Annum			
	CAT A - Electronic		900	250	250
	CAT B - Manual		500	100	100

	<b>Straw Basket Weavers and Sales</b>	Per Annum	90	40	40
	<b>Timber Products Retail Outlets</b>				
	CAT B - Medium scale		750	300	300
	CAT C - Small scale		500	200	200
<b>C.</b>	<b><i>Body Building Gyms</i></b>				
	CAT C - Small Scale		210	100	100
<b>D.</b>	<b>Food &amp; Beverage (Eating/Catering Houses)</b>				
<b>i.</b>	<b>Formal Catering Services</b>				
	<b>Restaurants</b>				
	CAT C - Grade 3		1000	340	350
<b>ii.</b>	<b>Informal Catering Services</b>				
<b>-</b>	<b><i>Traditional Catering Establishments (chop bars)</i></b>				
	CAT A - Grade 1		600	60	60
	CAT B - Grade 2		350	30	30
<b>-</b>	<b><i>Drinking Bars</i></b>				
	CAT A - Grade 1		1,000.00	600.00	800
	CAT B - Grade 2		500	300	400
<b>-</b>	<b><i>Outdoor Catering Establishments</i></b>				
	CAT A - Grade 1		375	200	250
	CAT B - Grade 2		130	100	120
<b>-</b>	<b><i>Local Fast-Food Vendors</i></b>				
	CAT A - Grade 1		320	40	50

	CAT B - Grade 2		190	5	10
<b>ii.</b>	<b>Pub</b>				
	CAT B - Grade 2		550	500	500
	<b>TV &amp; Radio Repairers</b>	Per Annum	130	60	60
	<b>Used Clothing Sales ('Second Hand')</b>	Per Annum			
	CAT E - Retailers (Tabletops)		270	120	150
	<b>Utility Vendors</b>	Per Annum			
	CAT 'A'		500	150	150
	CAT 'B'		350	100	100
	CAT 'C'		140	70	70
	<b>Waste Management Companies</b>	Per Annum			
<b>A.</b>	<b>Dislodging Companies</b>				
	CAT 'A'		750	350	350
	CAT 'B'		500	200	200
<b>C.</b>	<b>Refuse Collection Companies</b>				
	CAT 'D'		500	200	200
	<b>Wood Fuel</b>	Per Annum			
	CAT A - Charcoal Producers		280	150	150
	CAT B - Firewood Sellers (Large)		280	100	100
	CAT C - Firewood Sellers (Medium)		130	60	60
	CAT D - Firewood Sellers (Small)		60	20	20
	CAT E - Charcoal Sellers		60	20	20

	Wood Sellers	Per Annum			
<b>A.</b>	<b>Bamboo Dealers</b>				
	CAT 'A'		210	200	200
	CAT 'B'		100	100	100
<b>B.</b>	<b>Plywood Sellers</b>				
	CAT 'A'		1,000.00	400.00	400.00
	CAT 'B'		600	200	200
	CAT 'C'		400	150	150
	CAT 'D'		350	100	100

