

**SEKYERE EAST DISTRICT ASSEMBLY
FEE-FIXING RESOLUTION 2023**

1. RATES							
	Sub Items	Item Description	Frequency/ Measure	Upper Limit	2021 (in GHS)	2022 (in GHS)	2023 (in GHS)
1	1413002	Basic Rates	Per Person	8.00	1.00	1.00	1.00
2	1413001	Property Rates	Multiplier	Upper Limit	2021 Rate (in GHS)	2022 (in GHS)	2023 (in GHS)
		<i>Residential Properties in Type 1 Areas - (Effiduase, Asokore and Nsutam New Site)</i>	Multiplier		2021 Rate (in GHS)	2022 (in GHS)	2023 (in GHS)
		Mud/Swish/Landcrete	Fixed Rate				
		Con- or Sandcrete/Brick/Steel 1 Room	Fixed Rate		20.00	20.00	25.00
		Con- or Sandcrete/Brick/Steel 2-3 Rooms	*Number Rooms		10.00	10.00	13.00
		Con- or Sandcrete/Brick/Steel 4-7 Rooms	*Number Rooms		8.00	8.00	10.00
		Con- or Sandcrete/Brick/Steel 8-10 Rooms	*Number Rooms		7.00	7.00	9.00
		Con- or Sandcrete/Brick/Steel 11-15 Rooms	*Number Rooms		6.50	6.50	8.00
		Con- or Sandcrete/Brick/Steel 16 and above Rooms	*Number Rooms		6.10	6.10	7.00
		<i>Residential Properties in Type 2 Areas - (Senchi, Seniagya, Nkwakwanua, Okaikrom, Ntukumso, Ahensan, Akokoaso Nsutam Old Site and Odurokrom)</i>	Multiplier		2021 Rate (in GHS)	2022 (in GHS)	2023 (in GHS)
		Mud/Swish/Landcrete	Fixed Rate				
		Con- or Sandcrete/Brick/Steel 1 Rooms	Fixed Rate		10.00	10.00	10.00
		Con- or Sandcrete/Brick/Steel 2-3 Rooms	*Number Rooms		7.00	7.00	7.00
		Con- or Sandcrete/Brick/Steel 4-7 Rooms	*Number Rooms		6.00	6.00	6.00
		Con- or Sandcrete/Brick/Steel 8-10 Rooms	*Number Rooms		5.30	5.30	5.00
		Con- or Sandcrete/Brick/Steel 11-15 Rooms	*Number Rooms		4.90	4.90	5.00
		Con- or Sandcrete/Brick/Steel 16 and above Rooms	*Number Rooms		4.60	4.00	5.00

	Residential Properties in Type 3 Areas - (Buildings situated in all towns and villages other than those above will attract the rates specified below)	Multiplier		2021 Rate (in GHS)	2022 (in GHS)	2023 (in GHS)
	Mud/Swish/Landcrete	Fixed Rate				
	Con- or Sandcrete/Brick/Steel 1 Rooms	Fixed Rate		7.00	7.00	7.00
	Con- or Sandcrete/Brick/Steel 2-3 Rooms	*Number Rooms		6.00	6.00	6.00
	Con- or Sandcrete/Brick/Steel 4-7 Rooms	*Number Rooms		5.00	5.00	5.00
	Con- or Sandcrete/Brick/Steel 8-10 Rooms	*Number Rooms		4.40	4.40	4.00
	Con- or Sandcrete/Brick/Steel 11-15 Rooms	*Number Rooms		4.10	4.10	4.00
	Con- or Sandcrete/Brick/Steel 16 and above Rooms	*Number Rooms		3.90	3.90	4.00
	Commercial Properties	Multiplier		2021 Rate (in GHS)	2022 (in GHS)	2023 (in GHS)
	Budget/Guest House			500.00	500.00	550.00
	Hotel			0.00	0.00	800.00
	Financial Institutions			500.00	500.00	800.00
	Telecom Properties	Per Mast		5,000.00	5,000.00	5,000.00
	Filling Stations & associated facilities	Fixed Rate		1,500.00	1,500.00	1,555.50
	Warehouses/Cocoa Sheds	Fixed Rate		1,000.00	1,000.00	1,037.00
	Shops / Office			10.00	10.00	11.00
	Mixed used Properties - NB: Properties with less than 10% residential use or purpose are to be rated as either commercial, industrial, civic etc. properties	Multiplier		2021 Rate (in GHS)	2022 (in GHS)	2023 (in GHS)
	Urban - Composite Building with more than 60% Residential	*Number Room/Shops/Offices		15.00		20.00
	Urban - Composite Building more than 30% Residential	*Number Room/Shops/Offices		20.00	20.00	25.00
	Urban - Composite Building less than 30 % Residential	*Number Room/Shops/Offices		30.00	30.00	35.00
	Urban - Property with dwelling unit for Home Business	*Number Room/Shops/Offices		10.00	10.00	15.00

		Rural - Composite Building with more than 50% Residential	*Number Room/Shops/Offices		15.00	15.00	15.00
		Rural - Composite Building less than 50% Residential	*Number Room/Shops/Offices		13.00	13.00	13.00
		Rural - Residential Property with dwelling unit for Home Business	*Number Room/Shops/Offices		10.00	10.00	10.00
		Light Industrial Properties	Multiplier	Rate in GHS	2021 Rate (in GHS)	2022 (in GHS)	2023 (in GHS)
		Cat A Large scale	Fixed Rate		1,000.00	1,000.00	1,000.00
		Cat B Medium scale	Fixed Rate		700.00	700.00	700.00
		Cat C Small scale	Fixed Rate		250.00	250.00	250.00
		Agric Production Industries	Fixed Rate		200.00	200.00	200.00
		Civic-, Educational-, Health-, Agricultural Properties	Multiplier		2021 Rate (in GHS)	2022 (in GHS)	2023 (in GHS)
		Stadium/Park	Fixed Rate		200.00	200.00	200.00
		Basic School (Pre-/Primary-/Junior-) Cat. A	Fixed Rate		0.00	0.00	400.00
		Basic School (Pre-/Primary-/Junior-) Cat. B	Fixed Rate		0.00	200.00	200.00
		Second Cycle School (Senior High, Technical, Vocational)	Fixed Rate		0.00	300.00	300.00
		Tertiary Education	Fixed Rate		0.00	1,000.00	1,000.00
		Priv. Health Facilities (Hospital/Clinics/Med. Labs/Morgue /Gym)	Fixed Rate		0.00	500.00	500.00
		Agriculture Production Building (Non - Industrial)	Fixed Rate		200.00	200.00	200.00
		other Farm Structures	Fixed Rate		150.00	150.00	150.00
3	1413003	Special Rates	Frequency/ Measure		2021 Rate (in GHS)	2022 (in GHS)	2023 (in GHS)
	i.	Bicycle Rates	Per animal	3.00	2.00	2.00	2.00
	ii.	Cattle Rates - Aliens	Per animal	35.00	25.00	25.00	26.00
	iii.	Cattle Rates - Residents	Per animal	15.00	10.00	10.00	10.00
	iv.	Donkey Rates	Per animal	35.00	25.00	25.00	26.00
	v.	Dog/Goat/Sheep Rates	Per animal	15.00	3.00	3.00	3.00

	vi.	Pig Rates	Per animal	15.00	7.00	7.00	7.00
LICENCES							
Main	Sub item	Description of Item	Frequenc y/ Measure	Upper Limit GH¢	2021 (Rate GH¢)	2022 (in GHS)	2023 (in GHS)
4	1422111	Abattoir (Private)	Per Annum				
		CAT A - Industrial Setting (Small)		504.00	360.00	360.00	373.00
		CAT B- Slaughter House		336.00	240.00	240.00	249.00
		CAT C - Others		168.00	120.00	120.00	124.00
		CAT A Master Buctcher		120.00	0.00	0.00	100.00
5	1422011	Adinkra Designers/Kente/Smock Weavers & Sellers	Per Annum				
		CAT A - Weavers & Sellers (Large)		350.00	350.00	350.00	350.00

1.00

Main Item	Sub item	Description of Item	Frequency/Measure	Upper Limit GH¢	2021 (Rate GH¢)	2022 (in GHS)	2023 (in GHS)
		CAT B - Weavers Only (Large)		250.00	120.00	120.00	124.00
		CAT C - Sellers Only (Large)		170.00	170.00	170.00	170.00
6	1422046	Bill Boards/Outdoor Adverts	Dependent on class of access				
	i.	Bill Boards (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)		44.85	44.85	44.85	44.00
		CAT B - Class A2 (Along Second Class Accesses)		39.61	39.61	39.61	38.00
		CAT C - Class A3 (Along Third Class Accesses)		26.45	26.45	26.45	25.00
		Other Adverts					
	iv.	Flag Poles	Per Annum	200.00	72.00	72.00	75.00
	vi.	Lamp Post Advertisement (Street Light Poles)	Per Annum	220.00	100.00	100.00	104.00
	vii.	Posters	Per Day	6.00	6.00	6.00	6.00
	ix.	Others (Not categorised above)	Per sq/m per Annum	38.00	38.00	38.00	38.00
7	1422046	Advertising Companies	Per Annum				
		CAT A - Platinum (minimum of 10 staff)		1,000.00	1,000.00	1,000.00	1,000.00
		CAT B - Gold (minimum of 5 staff)		750.00	750.00	750.00	750.00
		CAT C - Silver (minimum of 3 staff)		450.00	450.00	450.00	450.00
8	1422011	Agro Chemical/Farm Inputs Dealers- Retailers	Per Annum				
	i.	Agro Chemical/Farm Inputs Dealers- Retailers		150.00	150.00	150.00	145.00
9	1422007	Akpeteshie (liquor) Dealers	Per Annum				
	i.	Manufacturers (Distillers)					
		CAT A - Large Scale (Co-operative distillers)		350.00	350.00	350.00	350.00
		CAT B - Medium Scale (Gin distillers)		150.00	100.00	100.00	104.00
		CAT C - Small Scale (Akpeteshie distillers)		75.00	60.00	60.00	62.00
	ii.	Distributors		50.00	50.00	50.00	50.00
	iii.	Home Based/Farm Site					
		CAT A - Pito (daily brewing)		50.00	50.00	50.00	50.00
		CAT B - Palm Wine Tappers		35.00	35.00	35.00	35.00

	iv.	Akpeteshie Sellers Only		60.00	50.00	50.00	52.00
10	1422067	Beer/Wine/Spirits/Soft Drinks Sales (Retail)	Per Annum				
	i.	Beer/Wine/Spirits/Soft Drinks Sales (Retail)		750.00	500.00	500.00	519.00
11	1422011	Artisans (Self Employed)	Per Annum				
		Masons, Carpenters, Plumbers, Electricians, Painters, Steel Benders, Tile Layers etc.		120.00	120.00	120.00	120.00
Main Item	Sub item	Description of Item	Frequency/Measure	Upper Limit GH¢	2021 (Rate GH¢)	2022 (in GHS)	2023 (in GHS)
12	1422052	Auto Mechanics/ Electricians/Sprayers Etc.	Per Annum				
	i.	Arc Welders					
		CAT A - Fuel and Water Tankers; Truck Builders		250.00	200.00	200.00	207.00
		CAT B - Light vehicle repairs, Container Shops and Iron Gates		150.00	150.00	150.00	150.00
	ii.	Argon (Aluminium) Welders		100.00	100.00	100.00	100.00
	iii.	Auto Body Repairers					
		CAT A - Formal Company		1,200.00	1,000.00	1,000.00	1,037.00
		CAT B - Informal Garage with Shop		1,000.00	700.00	700.00	726.00
		CAT C - Informal Garage without Shop		750.00	500.00	500.00	519.00
		CAT D - Others		500.00	300.00	300.00	311.00
	iv.	Auto Electricians					
		CAT A - With Battery Charging		75.00	70.00	70.00	73.00
		CAT B - Without Battery Charging		50.00	50.00	50.00	49.00
	vi.	Auto Mechanics					
		CAT A - Heavy Duty Earthmoving Equipment		250.00	200.00	200.00	207.00
		CAT B - Heavy Duty Trucks		150.00	140.00	140.00	145.00
		CAT C - Light Duty Trucks (3 to 5 tonnes)		100.00	100.00	100.00	100.00
		CAT D - Light Duty Vehicles (Below 3 tonnes)		60.00	60.00	60.00	60.00
	vii.	Auto Sprayers					
		CAT A - Spraying and Oven		300.00	120.00	120.00	124.00
		CAT B - Spraying without Oven		250.00	100.00	100.00	104.00
	viii.	Auto Upholstery					
		CAT A - Moulding and Seat Cover Sewing		75.00	70.00	70.00	73.00
		CAT B - Seat Cover Sewing		50.00	40.00	40.00	41.00
	ix.	Vulcanisers					
		CAT A - Tyre Repairs, Wheel Balancing, Alignment and Washing Bay		100.00	100.00	100.00	97.00
		CAT B - Tyre Repairs, Wheel Balancing and Alignment		75.00	75.00	75.00	69.00

		CAT C - Wheel Balancing and Alignment		50.00	50.00	50.00	48.00
		CAT D - Tyre Repairs only		40.00	40.00	40.00	40.00
	x.	Brake Specialist		70.00	50.00	50.00	49.00
	xi.	Carburetor Specialist		70.00	50.00	50.00	49.00
	xii.	Plastic Welders and Fabricators		70.00	50.00	50.00	50.00
	xiii.	Radiator Specialist		70.00	50.00	50.00	50.00
	xiv.	Multiple Service Providers for Auto Works					
		CAT A - Large Scale		140.00	100.00	100.00	100.00
		CAT B -Medium Scale		105.00	70.00	70.00	85.00
		CAT C - Small Scale		84.00	50.00	50.00	75.00
Main Item	Sub item	Description of Item	Frequenc y/ Measure	Upper Limit GH¢	2021 (Rate GH¢)	2022 (in GHS)	2023 (in GHS)
13	1422011	Bags and Suitcases Dealers	Per Annum				
		CAT A - Large Scale		250.00	200.00	200.00	207.00
		CAT B - Medium Scale		150.00	100.00	100.00	104.00
		CAT C - Small Scale		75.00	50.00	50.00	52.00
14	1422011	Barbering Shop (floor space and number of points)	Per Annum				
		CAT A - Large Shop (above 5 points)		100.00	100.00	100.00	100.00
		CAT B - Medium Shop (3-5 points)		75.00	60.00	60.00	62.00
		CAT C - Small Shop (1-2 points)		60.00	50.00	50.00	52.00
15	1422009	Bakeries	Per Annum	100.00	85.00	85.00	88.00
16	1422010	Bicycles/Tricycles/Motorcycles Dealers	Per Annum				
		Bicycles Only		150.00	150.00	150.00	150.00
17	1422010	Bicycles/Tricycles/Motorcycles Parts Sales	Per Annum				
		CAT A - Multiple Products		170.00	150.00	150.00	156.00
		CAT B - Bicycle with Parts		100.00	100.00	100.00	99.00
		CAT C - Bicycles		75.00	75.00	75.00	74.00
18	1422010	Bicycle/ Tricycle/ Motorcycle Repairers	Per Annum				
		CAT A - Tricycle/ Motorcycle		40.00	40.00	40.00	40.00
		CAT B - Bicycle		10.00	10.00	10.00	10.00
19	1422011	Blacksmith	Per Annum	75.00	75.00	75.00	74.00
20	1422011	Book, Stationery, Office Equipment, Computer & Accessory, etc. Shops	Per Annum				
		CAT A - Book Shops, Stationeries		1,000.00	800.00	800.00	830.00
		CAT B - Stationeries, Office Equipment		750.00	500.00	500.00	519.00
		CAT C - Medium size		400.00	300.00	300.00	311.00
		CAT D - Office Equipment Only		500.00	400.00	400.00	415.00
		CAT E - Stationery Only		250.00	200.00	200.00	207.00

		CAT F - Books Only		100.00	100.00	100.00	100.00
21	1422011	Bolt and Knot Dealers	Per Annum				
		CAT A - Shop		75.00	65.00	65.00	67.00
		CAT B - Table Top		60.00	40.00	40.00	41.00
22	1422011	Building Material Dealers – Retail	Per Annum				
		CAT A - Large Scale		300.00	250.00	250.00	300.00
		CAT B - Medium Scale		250.00	150.00	150.00	200.00
		CAT C - Small Scale (Containers/ Kiosk)		170.00	100.00	100.00	150.00
22	1422119	Business Centres	Per Annum				
		CAT A - Internet, Word Processing, Printing and Copying Services plus below 11 Work stations		150.00	150.00	150.00	150.00
		CAT B - Secretarial Services (Word Processing, Printing and Copying Services)		100.00	80.00	80.00	83.00
Main Item	Sub item	Description of Item	Frequency/ Measure	Upper Limit GH¢	2021 (Rate GH¢)	2022 (in GHS)	2023 (in GHS)
23	1422114	Butcher's Licence	Per annum				
		CAT 'A'		60.00	60.00	60.00	59.00
		CAT 'B'		40.00	40.00	40.00	40.00
24	1422054	Car Washing Bay	Per Annum				
		CAT A - (large)		450.00	200.00	200.00	220.00
		CAT B -(Medium)		170.00	150.00	150.00	156.00
		CAT C -(Small)		120.00	120.00	120.00	119.00
25	1422011	Carpentry Workshops	Per Annum				
		CAT A - All Works		350.00	240.00	240.00	250.00
		CAT B - Furniture Only		168.00	60.00	60.00	120.00
		CAT C - Minor Works		56.00	40.00	40.00	53.00
26	1422011	Casino/ Betting Companies	Per Annum				
		CAT 'A' (Betting/Jack Pot Centers-large)		3,500.00	3,000.00	3,000.00	3,111.00
		CAT 'B' (Betting/Jack Pot Centers-Medium)		2,500.00	2,000.00	2,000.00	2,074.00
		CAT 'C' (Betting/Jack Pot Centers-Small)		1,000.00	800.00	800.00	1,000.00
27	1422119	Contracted Caterers (e.g. School Feeding)	Per Annum				
		CAT A - Above 1,000 pupils		500.00	300.00	300.00	300.00
		CAT B - Above 500 to 1,000 pupils		400.00	200.00	200.00	200.00
		CAT C - Up to 500 pupils		300.00	100.00	100.00	100.00
28	1422011	Ceremonial Hiring Services	Per Annum				

		CAT A - Canopies, Chairs, Tables		420.00	300.00	300.00	311.00
		CAT B - Single Item of above		84.00	60.00	60.00	62.00
		CAT C - Live Band		350.00	250.00	250.00	259.00
		CAT D - Musical/Dance Groups		238.00	120.00	120.00	124.00
29	1422119	Cocoa/ Shea Nut/Cotton Buying Companies	Per Annum				
		CAT A - Medium Scale (Agent) Eg. CMB		3,500.00	6,000.00	3,000.00	3,111.00
		CAT B - Small Scale (Agent) - others		2,100.00	750.00	750.00	778.00
30	1422011	Coffin Dealers	Per Annum				
		CAT A - Manual (Manufacture & Sale)		238.00	150.00	150.00	200.00
		CAT B- Sales Outlets		105.00	60.00	60.00	102.00
		CAT C - Manufacturers Only		84.00	50.00	50.00	83.00
31	1422115	Cold Storage Facilities (Local)	Per Annum				
		CAT G - Above 40feeter Container		600.00	500.00	500.00	519.00
		CAT B - Below		300.00	300.00	300.00	200.00
		CAT C - Deep freezer		60.00	50.00	50.00	59.00
32	1422045	Commercial Houses/Departmental Stores	Per Annum				
		CAT A - Small Supermarkets		1,200.00	1,000.00	1,000.00	1,037.00
		CAT B - Neighbourhood Shops		500.00	400.00	400.00	415.00
		CAT C - Containers/Small Shops		200.00	150.00	150.00	156.00
		CAT D - Small Cat. C					60.00
Main Item	Sub item	Description of Item	Frequenc y/ Measure	Upper Limit GH¢	2021 (Rate GH¢)	2022 (in GHS)	2023 (in GHS)
34	1422116	Commissioner of Oath/Letter Writers	Per Annum				
		CAT 'A' (Commissioner of oaths)		84.00	60.00	60.00	62.00
		CAT 'B' (letter writers)		56.00	40.00	40.00	41.00
35	1422159	Communication Mast Operating Licence	Per Annum /per mast				
		CAT A - 1-10 Masts		2,240.00	1,600.00	1,600.00	1,659.00
		CAT B - 11-20 Masts		1,820.00	650.00	650.00	674.00
		CAT C - 21-30 Masts		1,540.00	550.00	550.00	570.00
		CAT D - 31-40 Masts		1,092.00	380.00	380.00	394.00
		CAT E - Above 40 Masts		728.00	260.00	260.00	270.00
36	1422011	Computer/Accessories/ Office Equipment Repairs	Per Annum				
		CAT A - Large Scale		600.00	500.00	500.00	519.00
		CAT B - Medium Scale		420.00	300.00	300.00	311.00
		CAT C - Small Scale		120.00	100.00	100.00	104.00

37	1422011	Condiments/Confectioneries (e.g. Biscuits, toffees and spices)	Per Annum				
		CAT A - Retail		120.00	100.00	100.00	104.00
		CAT B - Table Top		50.00	30.00	30.00	31.00
38	1422119	Contractors/Suppliers (Registration)	Onetime				
	A.	CAT A - Roads and Bridge Works					
	i.	Class A					
		A3		500.00	500.00	500.00	490.00
		A4		300.00	300.00	300.00	290.00
	ii.	Class B					
		B3		500.00	500.00	500.00	495.00
		B4		300.00	300.00	300.00	300.00
	iii.	Class S					
		S2		500.00	500.00	500.00	500.00
		S3		250.00	250.00	250.00	245.00
		S4		150.00	150.00	150.00	148.00
	B.	CAT B - Building/Civil Works					
	i.	Class D					
		D2		400.00	400.00	400.00	400.00
		D3		200.00	200.00	200.00	200.00
		D4		100.00	100.00	100.00	100.00
	ii.	Class K					
		K2		600.00	600.00	600.00	596.00
		K3		250.00	250.00	250.00	248.00
		K4		200.00	200.00	200.00	200.00
Main Item	Sub item	Description of Item	Frequenc y/ Measure	Upper Limit GH¢	2021 (Rate GH¢)	2022 (in GHS)	2023 (in GHS)
	C.	CAT C - Electrical Works (Class E)					
		E1		170.00	170.00	170.00	170.00
		E2		120.00	120.00	120.00	104.00
		E3		60.00	60.00	60.00	58.00
		E4		50.00	50.00	50.00	50.00
	D.	CAT D - Plumbing Works (Class G)					
		CAT A - G1		240.00	240.00	240.00	237.00
		CAT B - G2		60.00	60.00	60.00	57.00
		CAT C - G3		30.00	30.00	30.00	30.00
	E.	All Other Contractors					
		CAT A - Assembly Revenue Contractors		500.00	500.00	500.00	500.00
		CAT B - Private Revenue Contractors		400.00	400.00	400.00	400.00
		CAT C - Disinfestation Agencies		150.00	150.00	150.00	145.00
		CAT D - Agents of Utility Company		120.00	120.00	120.00	102.00
39	1422119	Contractors' Licence (Renewal)	Per Annum				

	A.	CAT A - Roads and Bridge Works					
	i.	Class A					
		A3		250.00	250.00	250.00	250.00
		A4		150.00	150.00	150.00	150.00
	ii.	Class B					
		B3		250.00	250.00	250.00	249.00
		B4		150.00	150.00	150.00	150.00
	iii.	Class S					
		S2		250.00	250.00	250.00	250.00
		S3		125.00	125.00	125.00	125.00
		S4		75.00	75.00	75.00	75.00
	B.	CAT B - Building/Civil Works					
	i.	Class D					
		D2		250.00	200.00	200.00	207.00
		D3		150.00	100.00	100.00	104.00
		D4		84.00	50.00	50.00	52.00
	ii.	Class K					
		K2		460.00	300.00	300.00	311.00
		K3		168.00	125.00	125.00	130.00
		K4		125.00	100.00	100.00	104.00
	C.	CAT C - Electrical Works (Class E)					
		E2		62.00	62.00	62.00	58.00
		E3		30.00	30.00	30.00	29.00
		E4		25.00	25.00	25.00	25.00
	D.	CAT D - Plumbing Works (Class G)					
		CAT A - G1		120.00	120.00	120.00	117.00
		CAT B - G2		30.00	30.00	30.00	30.00
		CAT C - G3		12.00	12.00	12.00	12.00
Main Item	Sub item	Description of Item	Frequenc y/ Measure	Upper Limit GH¢	2021 (Rate GH¢)	2022 (in GHS)	2023 (in GHS)
	E.	All Other Contractors					
		CAT A - Assembly Revenue Contractors		250.00	250.00	250.00	250.00
		CAT B - Private Revenue Contractors		200.00	200.00	200.00	207.00
		CAT C - Disinfestation Agencies		75.00	75.00	75.00	75.00
		CAT D - Agents of Utility Company		60.00	60.00	60.00	58.00
40	1422011	Cosmetic/Personal Care/Hair Product Sales	Per Annum				
		CAT A - Retail		300.00	120.00	120.00	124.00
		CAT B - Table top		60.00	60.00	60.00	59.00
41	1422117	Courier Services	Per Annum				
		CAT C - Small Companies		1,100.00	500.00	500.00	519.00
		CAT D - Others		500.00	200.00	200.00	207.00
42	1422011	Curtains/Carpets etc. Sales	Per Annum				

		CAT 'A' (Curtains/Carpets etc.)		120.00	120.00	120.00	102.00
		CAT 'B' (Carpets Only)		75.00	75.00	75.00	74.00
		CAT 'C' (Curtains Only)		50.00	50.00	50.00	50.00
43	1423014	Dislodging Companies	Per Annum				
		CAT 'A'		350.00	300.00	300.00	311.00
		CAT 'B'		250.00	200.00	200.00	207.00
44		Dog Licence	Per Annum				
				10.00	3.00	3.00	5.00
45	1422038	Dressmaking/Tailoring Services	Per Annum				
		CAT A - Knitting, Haberdashery and Embroidery		75.00	72.00	72.00	75.00
		CAT B - Knitting and Embroidery		60.00	60.00	60.00	60.00
46	1422024	Educational Institutions – Private	Per Annum				
	i.	<i>Pre-school Facilities</i>					
		CAT A - Day Care/Crèche/Nursery/KG/ preschool		1,100.00	1,000.00	1,000.00	1,037.00
		CAT B - Day Care/Crèche/Nursery/KG middle Class		350.00	350.00	350.00	349.00
		CAT C - Day Care/Crèche/Nursery		250.00	200.00	200.00	207.00
		CAT D - Day Care/Crèche		200.00	150.00	150.00	156.00
		CAT E - Day Care or Crèche or Nursery or KG only		100.00	100.00	100.00	100.00
	ii.	<i>Primary Schools/Junior High Schools</i>					
		CAT 'A' (200 and above students)		1,700.00	1,500.00	1,500.00	1,556.00
		CAT 'B' (100 – 199 students)		1,100.00	1,000.00	1,000.00	1,037.00
		CAT 'C' (1-99 Students)		200.00	200.00	200.00	200.00
Main Item	Sub item	Description of Item	Frequency/Measure	Upper Limit GH¢	2021 (Rate GH¢)	2022 (in GHS)	2023 (in GHS)
	iii.	<i>Senior High/Technical Schools</i>					
		CAT 'A' (200 and above students)		1,500.00	1,500.00	1,500.00	1,500.00
		CAT 'B' (100 – 199 students)		1,000.00	1,000.00	1,000.00	1,000.00
		CAT 'C' (1-99 Students)		750.00	700.00	700.00	726.00
	vii.	<i>Special Tutoring (Professional Part-Time Classes/Remedial School)</i>		600.00	600.00	600.00	590.00
47	1422011	Egg Dealers	Per Annum				
		CAT A - Wholesale		120.00	100.00	100.00	104.00

		CAT B - Retail Shops		75.00	70.00	70.00	73.00
		CAT C - Mobile Retail		60.00	50.00	50.00	52.00
48	1422149	Electronic/Home Appliances/Shops (New & Second Hand)	Per Annum				
		CAT A - Retailers (Large)		1,200.00	1,000.00	1,000.00	1,037.00
		CAT B - Retailers (Small)		900.00	800.00	800.00	830.00
		CAT C - Retailers (Table Top-Medium)		600.00	400.00	400.00	415.00
		CAT D - Retailers (Table Top - Small)		300.00	200.00	200.00	207.00
47	1422149	Electronic Media (Radio) Operators	Per Annum				
		CAT A - Community		500.00	500.00	500.00	498.00
		CAT B - Information Centres (Urban)		150.00	120.00	120.00	124.00
		CAT C - Information Centres (Rural)		100.00	100.00	100.00	100.00
48	1422011	Fabric Dealers – Sales	Per Annum				
		CAT A - Retail		120.00	100.00	100.00	104.00
		CAT B - Table Top		50.00	30.00	30.00	31.00
49	1422044	Financial Institutions (Banking)	Per Annum				
		CAT A - Branch/District Office		7,500.00	2,500.00	2,500.00	2,593.00
		CAT B - Rural Bank		3,500.00	1,200.00	1,200.00	1,244.00
		CAT C - Agency Office (Rural Bank)		1,000.00	1,000.00	1,000.00	1,000.00
50	1422044	Financial Institutions (Non-Banking)	Per Annum	Upper Limit GH¢	2021 (Rate GH¢)	2022 (in GHS)	2023 (in GHS)
	i.	Insurance Companies, Debt Servicing Companies, Security Discount Houses etc.					
		CAT A - Branch Office		4,000.00	800.00	800.00	830.00
		CAT B - Agency Office		2,000.00	500.00	500.00	519.00
	ii.	Micro-Finance Institutions					
	-	Saving and Loans Company/Credit Unions					
		CAT A - Branch Office		900.00	400.00	400.00	415.00
		CAT B - Collection Points		350.00	350.00	350.00	343.00
		CAT C - Susu Collectors		200.00	250.00	250.00	200.00
Main Item	Sub item	Description of Item	Frequency/Measure	Upper Limit GH¢	2021 (Rate GH¢)	2022 (in GHS)	2023 (in GHS)
	-	Money Lending		300.00	300.00	300.00	280.00
	-	Mobile Money					
		CAT 'A'		250.00	200.00	200.00	207.00
		CAT 'B'		120.00	100.00	100.00	104.00
51	1422123	Funeral Homes and Mortuaries	Per Annum				
		CAT A - Morgue, hearse, cremation, pall bearers and other facilities (Large Scale)		6,000.00	3,500.00	3,500.00	3,500.00

		CAT B - Morgue, hearse, cremation, pall bearers and other facilities (Medium Scale)		3,500.00	2,500.00	2,500.00	2,500.00
		CAT C - Morgue only		2,000.00	2,000.00	2,000.00	2,000.00
52	1422123	Funeral – Undertaker’s Licence	Per Annum				
		Funeral – Undertaker’s Licence		500.00	300.00	300.00	311.00
53	1422011	Hair & Beauty Service Providers	Per Annum				
		CAT A - Salon with pedicure, manicure, braiding/weaving		600.00	400.00	400.00	415.00
		CAT B - Big Salon		120.00	100.00	100.00	104.00
		CAT C - Small Salon		75.00	50.00	50.00	52.00
		CAT D - Braiding and Weaving Only		300.00	200.00	200.00	207.00
		CAT E - Braiding Only		100.00	100.00	100.00	100.00
54	1423243	Hawkers Licence	Per Month				
		CAT A - Barbers		5.00	5.00	5.00	5.00
		CAT B - Used Shoe Sellers		6.00	6.00	6.00	6.00
		CAT C - Used Clothe Sellers		6.00	6.00	6.00	6.00
		CAT D - Herbal Medicine Sellers		4.00	4.00	4.00	4.00
		CAT E - Watch/Necklace Sellers		5.00	5.00	5.00	5.00
		CAT F - Confectionary Sellers		4.00	4.00	4.00	4.00
		CAT G - Cloth and Material Sellers		7.00	7.00	7.00	7.00
		CAT H - Leather Product Sellers		4.00	4.00	4.00	4.00
		CAT I - Foodstuff Sellers		4.00	4.00	4.00	4.00
		CAT J - Others		3.00	3.00	3.00	3.00
55	1422119	Health Facilities – Private	Per Annum				
	iii.	Hospitals/Clinics					
		CAT A - Specialised (Chiropractic /Homeopathic etc.)		1,800.00	1,500.00	1,500.00	1,556.00
		CAT B - In and Outpatient		1,200.00	1,000.00	1,000.00	1,037.00
		CAT C - Outpatient		600.00	500.00	500.00	519.00
	v.	Medical Laboratory Facilities					
		CAT A - General Services		1,000.00	1,000.00	1,000.00	1,000.00
		CAT B - Specialised Services		550.00	500.00	500.00	519.00
		CAT C - Ordinary Services		300.00	300.00	300.00	300.00
	iv.	Maternity Homes					
		CAT A - General Services		200.00	200.00	200.00	200.00
		CAT B - Midwifery Services		110.00	110.00	110.00	110.00
Main Item	Sub item	Description of Item	Frequenc y/ Measure	Upper Limit GH¢	2021 (Rate GH¢)	2022 (in GHS)	2023 (in GHS)
56	1422151	Hearse/Ambulance Services	Per Annum				

		CAT A - Large Scale (Above 5 Vehicles)		600.00	600.00	600.00	600.00
		CAT B - Medium Scale (3-5 Vehicles)		450.00	400.00	400.00	415.00
		CAT C - Small Scale (1-2 Vehicles)		300.00	200.00	200.00	207.00
57	1422011	Ice Cream/Yoghurt Dealers - Retail	Per Annum	250.00	200.00	200.00	207.00
58	1422011	Interior/Event Decorators - Individuals	Per Annum	150.00	100.00	100.00	104.00
59	1422011	Jewellery Shops	Per Annum				
		CAT A - Retail		200.00	150.00	150.00	156.00
		CAT B - Table Top		50.00	50.00	50.00	50.00
60	1423002	Livestock Farms	Per Annum	Upper Limit GH¢	2021 (Rate GH¢)	2022 (in GHS)	2023 (in GHS)
		CAT A - Very large-sized		1,000.00	1,000.00	1,000.00	1,000.00
		CAT B - Large-sized		750.00	750.00	750.00	750.00
		CAT C - Medium-sized		500.00	500.00	500.00	500.00
		CAT D - Small-sized		300.00	300.00	300.00	300.00
		CAT E - Very Small-sized		100.00	100.00	100.00	100.00
61	1422016	Lottery Business Operators	Per Annum				
		CAT A - National Marketing Companies/Agents		2,000.00	1,200.00	1,200.00	1,244.00
		CAT B - Lotto Receiver		400.00	200.00	200.00	207.00
62	1422019	Lumber Business (Including Saw Mill)	Per Annum				
		CAT 'A'		2,000.00	1,000.00	1,000.00	1,037.00
		CAT 'B'		1,000.00	800.00	800.00	830.00
63	1422051	Milling Businesses (For Food)	Per Annum				
		CAT A - Above 3 Machines		100.00	100.00	100.00	100.00
		CAT B - 2-3 Machines		60.00	60.00	60.00	60.00
		CAT C - 1 Machine Only		30.00	30.00	30.00	30.00
64	1422011	Mineral Water Producers	Per Annum				
		CAT A - Bottled, Sachet & Filtered Water		1,300.00	1,000.00	1,000.00	1,037.00
		CAT B - Sachet Water		500.00	400.00	400.00	415.00
65	1422011	Mineral Water Distribution/Sales	Per Annum				
		CAT A - Wholesale		300.00	300.00	300.00	300.00
		CAT B - Retail (Large)		150.00	150.00	150.00	150.00
		CAT C - Retail (Medium)		60.00	50.00	50.00	52.00
		CAT D - Retail (Small)		25.00	20.00	20.00	21.00
66	1422011	Mobile Phone & Accessories Sales/Assembling/Repairs	Per Annum				
		CAT A - Retail/Repairs		300.00	200.00	200.00	207.00
		CAT B - Retail Only		150.00	100.00	100.00	104.00
		CAT C - Repairs Only		120.00	80.00	80.00	83.00
67	1422011	Mobile Phone Cards Sales	Per Annum				

		CAT A - Distribution/Retail		300.00	300.00	300.00	300.00
		CAT B - Distribution Only		250.00	250.00	250.00	250.00
		CAT C - Retail		50.00	50.00	50.00	50.00
Main Item	Sub item	Description of Item	Frequency/ Measure				
68	1422011	Mobile Sales Vans (Per Vehicle)	Per Annum	250.00	200.00	200.00	207.00
69	1422127	Non-Governmental Institutions Registration	Onetime payment	Upper Limit GH¢	2021 (Rate GH¢)	2022 (in GHS)	2023 (in GHS)
		CAT A - International NGOs/CSOs		200.00	200.00	200.00	200.00
		CAT B - Local NGOs/CSOs		150.00	150.00	150.00	150.00
		CAT C - Community CSOs/CSOs		75.00	50.00	50.00	52.00
70	1422127	Non-Governmental Institutions (Renewal)	Per Annum				
		CAT A - International NGOs/CSOs		120.00	100.00	100.00	104.00
		CAT B - Local NGOs/CSOs		75.00	75.00	75.00	75.00
		CAT C - Community NGOs/CSOs		50.00	25.00	25.00	26.00
71	1422018	Pharmaceutical Companies	Per Annum				
		CAT A - Pharmacy/Chemist Shop (Large)		1,400.00	800.00	800.00	1,000.00
		CAT B - Pharmacy/Chemist Shop (Medium)		800.00	300.00	600.00	622.00
		CAT C - Licensed Chemical Shop		500.00	200.00	200.00	207.00
72	1422047	Photographers / Video Operators	Per Annum				
		CAT A - Photo Shops/Studio		120.00	100.00	100.00	110.00
		CAT B - Individual video and photography operators		45.00	30.00	30.00	31.00
73	1422011	Plywood Sellers	Per Annum				
		CAT 'A' (Large)		300.00	300.00	300.00	300.00
		CAT 'B' (Small)		200.00	200.00	200.00	200.00
74	1423004	Poultry Farms	Per Annum				
		CAT A - Above 2000 Birds		350.00	300.00	300.00	311.00
		CAT B - Up to 2000 Birds		250.00	200.00	200.00	207.00
		CAT C - Up to 1000 Birds		200.00	150.00	150.00	156.00
		CAT D - Up to 500		100.00	100.00	100.00	100.00
75	1423166	Power & Energy Dealers	Per Annum				
		CAT A - Energy and Power Producers		40,000.00	12,200.00	12,200.00	12,651.00
		CAT B - Retailers (Eg. ECG)		20,000.00	20,000.00	20,000.00	20,000.00
		CAT C - Sub Contractors (Technical & Civil Works)		14,000.00	10,000.00	10,000.00	10,370.00

76	1422148	Printing Houses	Per Annum				
		CAT A - Binders		500.00	300.00	300.00	311.00
		CAT B - Newspaper/Periodicals Vendors		50.00	25.00	25.00	26.00
		CAT C - Others		200.00	100.00	100.00	104.00
77	1422013	Quarry/Sand Operators	Per Annum				
		CAT A - Sand Winning		12,000.00	2,000.00	5,000.00	5,000.00
		CAT B - Stone Contractors		2,500.00	2,000.00	2,000.00	2,074.00
		CAT C - Manual Stone Crackers/Labourers		200.00	100.00	100.00	104.00
Main Item	Sub item	Description of Item	Frequency/Measure	Upper Limit GH¢	2021 (Rate GH¢)	2022 (in GHS)	2023 (in GHS)
78	1422011	Electrical Appliance Repairs (e.g. refrigerator, air condition, iron, etc.)					
		CAT 'A' (Large)		300.00	200.00	200.00	207.00
		CAT 'B' (Small)		250.00	100.00	100.00	104.00
79	1422140	Refuse Dump Container Managers (check categorization from property rate Areas)	Per Annum				
		CAT 'A'		250.00	250.00	250.00	250.00
		CAT 'B'		200.00	200.00	200.00	200.00
		CAT 'C'		120.00	120.00	120.00	120.00
80	1422127	Registration of Associations & Religious Bodies	Per Annum	150.00	150.00	150.00	150.00
81	1422015	Service/Filling Stations	Per Annum				
		CAT A - Muli Purpose - (eg. Fuel, Shopping Centre, Vulcanizing, Washing bay, etc.)		4,900.00	1,500.00	1,500.00	1,556.00
		CAT B - Fuel and Shopping Centres		4,200.00	1,200.00	1,200.00	1,244.00
		CAT C - Fuel, and Washing Bay		3,850.00	1,100.00	1,100.00	1,141.00
		CAT D - Fuel Only		3,500.00	1,000.00	1,000.00	1,037.00
		CAT E - Surface Tank Points		490.00	300.00	300.00	311.00
		CAT F - LPG Only (Large)		1,680.00	1,000.00	1,000.00	1,037.00
		CAT G - LPG Only (Small)		700.00	500.00	500.00	519.00
		CAT H - Kerosene		280.00	150.00	150.00	156.00
82	1422128	Telecommunication Companies (Service Centres)	Per Annum				
	ii.	Phone and Internet Services Providers					
		CAT A - Service Centres		9,000.00	9,000.00	9,000.00	9,000.00
		CAT B - Outsourced Service Centres		6,000.00	4,000.00	4,000.00	4,148.00
	iii.	Tower Infrastructure Centres		6,000.00	5,000.00	5,000.00	5,185.00
83	1422126	Tourism Licenced Facilities	Per Annum	Upper Limit GH¢	2021 (Rate GH¢)	2022 (in GHS)	2023 (in GHS)
	A.	Accommodation Facilities					

	i.	Hotels/ Beach Resorts/ Motels					
		CAT A - Three Star		1,500.00	1,500.00	1,500.00	1,500.00
		CAT B - Two Star		500.00	500.00	500.00	500.00
		CAT C - One Star		400.00	400.00	400.00	400.00
	ii.	Guest Houses (4-9 Rooms)		350.00	350.00	350.00	350.00
	iii.	Budget Hotels					
		CAT A - Association Members		150.00	150.00	150.00	150.00
		CAT B - Non-Association Members		250.00	250.00	250.00	250.00
	D.	Eating/Catering Houses					
	i.	Restaurants					
		CAT A - Grade 1		800.00	320.00	320.00	332.00
		CAT B - Grade 2		600.00	240.00	240.00	249.00
	ii.	Informal Catering Services					
Main Item	Sub item	Description of Item	Frequenc y/ Measure				
	-	Traditional Catering Establishments (chop bars)					
		CAT A - Grade 1		300.00	180.00	180.00	187.00
		CAT B - Grade 2		75.00	70.00	70.00	73.00
	-	Drinking Bars					
		CAT A - Grade 1		500.00	450.00	450.00	467.00
		CAT B - Grade 2		250.00	150.00	150.00	156.00
	-	Outdoor Catering Establishments					
		CAT A - Grade 1		200.00	150.00	150.00	156.00
		CAT B - Grade 2		60.00	50.00	50.00	52.00
	-	Local Fast Food Vendors					
		CAT A - Grade 1		150.00	150.00	150.00	150.00
		CAT B - Grade 2		75.00	50.00	50.00	52.00
	F.	Nightclubs and Theatres					
	i.	Nightclub					
		CAT A - Grade 1		1,100.00	800.00	800.00	830.00
		CAT B - Grade 2		500.00	400.00	400.00	415.00
84	1422130	Transport Unions (Lorry park Operations)	Per Annum				
		CAT 'A'		1,200.00	1,200.00	1,200.00	1,048.00
		CAT 'B'		900.00	800.00	800.00	830.00
		CAT 'C'		600.00	500.00	500.00	519.00
		Transport Unions PERMIT/ LICENCE		1,200.00	1,000.00	1,000.00	1,037.00
		Transport Unions RENEWAL		800.00	800.00	800.00	830.00
85	1422011	TV & Radio Repairers	Per Annum	60.00	50.00	50.00	52.00
86	1423086	Vehicle Stickers for Embossment	Per Annum	Upper Limit GH¢	2021 (Rate GH¢)	2022 (in GHS)	2023 (in GHS)
	i.	General					
		Taxi		25.00	15.00	15.00	16.00
		Heavy Duty		30.00	30.00	30.00	30.00
		Light Duty		12.00	12.00	12.00	12.00
		Multi-Purpose		25.00	25.00	25.00	26.00

		Tricycles/ Motorcycles (Per Unit)		35.00	20.00	20.00	21.00
		Bicycle Per Unit)		20.00	10.00	10.00	10.00
		Tricycles/ Motorcycles REGISTRATION		80.00	50.00	50.00	52.00
		Tricycles/ Motorcycles RENEWAL		50.00	30.00	30.00	31.00
	ii.	Buses/Trotro					
		46 Passengers and above		45.00	30.00	30.00	31.00
		34 - 45 Passengers		35.00	25.00	25.00	26.00
		24 - 33 Passengers		30.00	20.00	20.00	21.00
		8 - 23 Passengers		25.00	20.00	20.00	21.00
Main Item	Sub item	Description of Item	Frequency/ Measure				
	iii.	Trucks					
		Cargo Trucks (Above 10 Tonnes)		55.00	35.00	35.00	36.00
		Cargo Trucks/Kia (Below 10 Tonnes)		40.00	30.00	30.00	31.00
		Tipper Trucks:					
		Up to 9.5 Cubic metres		60.00	40.00	40.00	41.00
		10 - 14 Cubic metres		110.00	80.00	80.00	83.00
		15 - 25 Cubic metres		150.00	100.00	100.00	104.00
	iv.	Tankers					
		1,100 - 1,500 Gallon Capacity		150.00	120.00	120.00	124.00
		2,000 - 2,500 Gallon Capacity		200.00	150.00	150.00	156.00
		3,000 - 7,000 Gallon Capacity		250.00	200.00	200.00	207.00
	v.	Earth/ Excavating / Levelling Machinery					
		Bitumen Distributor		450.00	300.00	300.00	311.00
		Bitumen Tanker		300.00	250.00	250.00	259.00
		Other Heavy Duty Equipment		225.00	200.00	200.00	207.00
	vi.	Bulldozers					
		- D. 6		150.00	150.00	150.00	150.00
		- D. 7		250.00	250.00	250.00	249.00
		- D 8		300.00	300.00	300.00	300.00
		Dumper		150.00	150.00	150.00	149.00
		Excavator		250.00	250.00	250.00	250.00
		Flat Truck		350.00	350.00	350.00	298.00
	vii.	Forklift					
		21 tonnes and Above		150.00	150.00	150.00	150.00
		1 - 20 tonnes		120.00	120.00	120.00	102.00
	viii.	Crane Mounted					
		60 - 100 tonnes		45.00	45.00	45.00	45.00
		101 - 150 tonnes		60.00	60.00	60.00	60.00
		151 - 250 tonnes & Above		75.00	75.00	75.00	75.00
		Prime Mover		350.00	350.00	350.00	350.00
		Motor Grader (125 HPL)		250.00	250.00	250.00	248.00
		Pavement Compactor		110.00	110.00	110.00	110.00
		Pavement Roller		110.00	110.00	110.00	110.00
		Low Loader		110.00	110.00	110.00	104.00
		Road Roller		110.00	110.00	110.00	110.00

		Tipping Trailer & Tractor		150.00	150.00	150.00	150.00
		Pay Loaders		110.00	110.00	110.00	110.00
		Small Track-excavators		150.00	150.00	150.00	150.00
		Large Track-excavators		250.00	250.00	250.00	250.00
		Vibrator Roller		110.00	110.00	110.00	101.00
		Wheel Loader		110.00	110.00	110.00	101.00
		Excavator Loader		110.00	110.00	110.00	101.00
		Wheel Tractor		110.00	110.00	110.00	101.00
		Air Compressor		110.00	110.00	110.00	101.00
		Static Roller (10-12)		110.00	110.00	110.00	101.00
		Plate Compactor		110.00	110.00	110.00	101.00
Main Item	Sub item	Description of Item	Frequenc y/ Measure	Upper Limit GH¢	2021 (Rate GH¢)	2022 (in GHS)	2023 (in GHS)
	ix.	Other Vehicles					
		Cesspit Emptier		250.00	250.00	250.00	250.00
		Hearse		110.00	110.00	110.00	103.00
		Towing Truck		75.00	75.00	75.00	73.00
		Tractors		110.00	110.00	110.00	105.00
		Roll-on Roll-off		40.00	40.00	40.00	39.00
88	1422119	Waste Management Companies					
		Refuse Collection Companies	Per Annum				
		CAT 'A' (collection)		350.00	350.00	350.00	350.00
		CAT 'B' (Tricycle collection)		250.00	100.00	100.00	104.00
89	1422139	Wood Fuel	Per Annum				
		CAT A - Charcoal Producers		120.00	80.00	80.00	83.00
		CAT B - Firewood Sellers (Large)		120.00	70.00	70.00	73.00
		CAT C - Firewood Sellers (Medium)		60.00	50.00	50.00	52.00
		CAT D - Firewood Sellers (Small)		30.00	30.00	30.00	30.00
		CAT E - Charcoal Sellers		30.00	30.00	30.00	30.00
FEES							
Main	Sub item	Description of Item	Frequenc y/ Measure	Upper Limit GH¢	2021 (Rate GH¢)	2022 (in GHS)	2023 (in GHS)
90	1423006	Burial (Cemetery) Fees					
	i.	General	Per Burial				
		CAT A - 1 - 5 years		20.00	20.00	20.00	20.00
		CAT B - 6 -17 years		30.00	30.00	30.00	30.00
		CAT C - Adults (Above 18 years)		500.00	150.00	150.00	156.00
		CAT D - Tombstone e.g. marble, terrazzo, vault		3,000.00	500.00	500.00	519.00
		CAT E- Concrete Vault with building		3,500.00	1,500.00	3,000.00	3,111.00
		CAT F- Concrete Vault with iron bars/chain fencing		2,625.00	1,500.00	1,500.00	1,556.00
	ii.	Grave space reservation - Public Cemetery					

		CAT A - Allocation	Onetime Payment	3,000.00	2,000.00	2,000.00	2,074.00
		CAT B - Renewal/ Maintenance	Per Annum	1,500.00	1,000.00	1,000.00	1,037.00
	vi.	Burials at Home	Per burial	18,000.00	3,000.00	4,000.00	4,148.00
	vii.	Exhumation of Corpse	Per Court Order	600.00	300.00	300.00	311.00
91	1423839	Business/Product Promotion	One Week	250.00	250.00	250.00	250.00
92	1423012	Conservancy					
	i.	Franchised					
		Franchise - Public Toilet Operators	Per Month				
		CAT A - (WC toilet)		120.00	120.00	120.00	124.00
		CAT B -		72.00	72.00	72.00	75.00
		CAT C -		60.00	60.00	60.00	62.00
		WC	Per Visit	1.00	0.40	0.40	0.50
		KVIP	Per Visit	0.50	0.20	0.20	0.20
Main	Sub item	Description of Item					
93	1423175	Environmental Health Inspection and Certificate fee	Per Visit				
		CAT A - Hotels and Restaurants		250.00	250.00	250.00	249.00
		CAT B - Chop and Drinking Bars		100.00	100.00	100.00	100.00
		CAT C - Food Vendors	Per vendor	60.00	25.00	25.00	26.00
94	1423010	Export/Conveyance	Frequency/ Measure	Upper Limit GH¢	2021 (Rate GH¢)	2022 (in GHS)	2023 (in GHS)
	i.	Animals					
		Cow (Foreign Heardsmen)	Per animal	7.50	7.50	7.50	6.50
		Cow (Local Heardsmen)	Per animal	12.00	12.00	12.00	12.00
		Sheep, Goats, Pigs, Donkey, Dog etc.	Per animal	6.00	6.00	6.00	6.00
		Birds	Per bird	2.00	2.00	2.00	2.00
		Fish	Per basket	3.00	3.00	3.00	3.00
		Bush Meat	Per animal	3.00	3.00	3.00	3.00
	ii.	Bamboo	Per 100 Culms	10.00	10.00	10.00	10.00
	iii.	Cane/Rattan	Per Bundle	7.00	7.00	7.00	7.00
	iv.	Charcoal	Per bag	30.00	1.00	1.00	1.00
	v.	Cotton (Articulated Truck, Kia, Mummy truck, Abossey Okai macho, Motor king etc.)	Per load	15.00	15.00	15.00	15.00
	vi.	Firewood					
		- Kia Truck	Per load	15.00	15.00	15.00	15.00
		- Abossey Okai macho motor king/ Donkey Cart	Per load	7.00	7.00	7.00	7.00

	vii.	Fruits (Banana, Mango, Pawpaw, Pineapple, Pear, Oranges etc.)	Per crate/bag/basket	2.00	2.00	2.00	2.00
		Coconut	Per load	3.00	3.00	3.00	3.00
	ix.	Milled Foods (Corn dough, Cassava dough, Groundnut paste, Gari etc.)	Per bag/Per container	4.00	4.00	4.00	4.00
	x.	Palm Fruit (Articulated, Kia, Mummy truck, 'Abossey Okai Macho', Motor king etc.)	Per Load	25.00	25.00	25.00	25.00
	xi.	Stones/Quarry/Gravel Products					
		- Above 7 Tonnes	Per load	25.00	25.00	25.00	25.00
		- 6 to 7 Tonnes	Per load	20.00	20.00	20.00	20.00
		- Up to 5 Tonnes	Per load	10.00	10.00	10.00	10.00
	xii.	Sand including river and sea sand					
		- Above 7 Tonnes	Per load	20.00	20.00	20.00	20.00
		- 6 to 7 Tonnes	Per load	12.00	12.00	12.00	12.00
		- Up to 5 Tonnes	Per load	10.00	10.00	10.00	10.00
	xiii.	Roots and Tubers					
		Yam	100 pieces	7.00	1.00	1.00	1.00
		Yam - Articulator Truck	Per load	35.00	35.00	35.00	35.00
		Yam - Mummy Truck	Per load	25.00	25.00	25.00	25.00
		Yam - Kia Truck	Per load	15.00	15.00	15.00	15.00
		Yam - Abossey Okai macho motor king	Per load	7.00	7.00	7.00	7.00
		Cocoyam, Cassava, Potato	Per Maxi bag	4.00	4.00	4.00	4.00
Main	Sub item	Description of Item	Frequency/ Measure	Upper Limit GH¢	2021 (Rate GH¢)	2022 (in GHS)	2023 (in GHS)
	xiv.	Vegetable dealers	Per bag/crate/basket	2.00	1.00	1.00	1.00
	xv.	Palm Oil, Coconut Oil, Groundnut Oil	Per gallon (4.5 Litres)	3.00	3.00	3.00	3.00
	xviii.	Sawn Wood Export					
		KIA Truck	Per Load	75.00	20.00	20.00	21.00
		Tipper Truck	Per Load	110.00	110.00	110.00	109.00
		Cargo Truck	Per Load	150.00	150.00	150.00	150.00
	xix.	Off-Loading/Landing Fee					
		CAT A - Articulator Truck		150.00	150.00	150.00	150.00
		CAT B - Cargo trucks & Buses		120.00	120.00	120.00	119.00
95	1422021	Lorry Park Fee					
	i.	Commercial Vehicles	Per day				
		Taxi/Hiring		4.00	1.00	1.00	1.00
		Mini Bus Up to 12-23 seater		5.00	3.00	3.00	3.00
		Bus/Kia Up to 24-33 seater		6.00	3.00	3.00	3.00
		Bus/Kia (33 seater +)		7.00	3.00	3.00	3.00
		Articulated truck		7.00	7.00	7.00	7.00
		Tipper truck		1.00	5.00	5.00	5.00

		Tricycle		1.00	1.00	1.00	1.00
		Non-Lorry Park Mobile Vehicles (e.g. Taxi)		4.00	4.00	4.00	4.00
96	1423001	Market	Per day/night				
		Market Tolls (Daily/ Night Tolls)		2.00	0.50	0.50	1.00
97	1423011	Marriage Fees					
		Ordinance (Cap 127)	Per Registration	110.00	110.00	110.00	110.00
		Customary Marriage	Per Registration	45.00	45.00	45.00	45.00
		Divorce Certificate (Customary)	Per Document	250.00	250.00	250.00	250.00
		Certified True Copy	Per document	90.00	30.00	30.00	31.00
		Filing of Notice/Caveat (First)		35.00	35.00	35.00	35.00
		Filing of Notice/Caveat (Final)		35.00	35.00	35.00	35.00
		Authentication of Marriage Certificate		35.00	35.00	35.00	35.00
		After Marriage Certificate Search	Per document	50.00	50.00	50.00	50.00
98	1423527	Sale of Contract Documents –		400.00	400.00	400.00	400.00
99	1422114	Slaughter House	Frequenc y/ Measure	Upper Limit GH¢	2021 (Rate GH¢)	2022 (in GHS)	2023 (in GHS)
		Slaughter of Cow/Donkey	Per animal	30.00	6.00	6.00	6.00
		Slaughter of Sheep/Goat/ Pig	Per animal	12.00	3.00	3.00	3.00
100	1423841	Warehouse Charges (In The Market)					
	ii.	Monthly Charges					
		General Charges (Per 17 square meters)		30.00	10.00	10.00	10.00
		Administrative charges (Per tonne)		6.00	3.00	3.00	3.00
Main	Sub item	Description of Item					
101	1423014	Waste Management	Per Trip				
	A	Dislodgement of Liquid Waste					
	i.	Dislodging					
		CAT A - Dislodging (Domestic)		250.00	250.00	250.00	250.00
		CAT D - Dislodging (Outside District)		500.00	500.00	500.00	485.00
	iii.	Solid Waste Dumping					
		CAT A - Domestic waste	Per Tonne	75.00	75.00	75.00	75.00
		CAT D - Port waste	Per Tonne	100.00	100.00	100.00	100.00
102	1423076	Road Block					
		CAT A	Per day	450.00	40.00	40.00	41.00
		CAT B	Per day	210.00	30.00	30.00	31.00

8.3 FINES

8.3 FINES							
Item No	Sub Item	Item Description	Frequency/Measure	Upper Limit GH¢	2021 (Rate GH¢)	2022 (in GHS)	2023 (in GHS)
103	1430015	Building Offences	Per Case				
	i.	Penalty for development without permit		50% of permit (in addition to principal)	50% of permit (in addition to principal)	50% of permit (in addition to principal)	50% of permit (in addition to principal)
	ii.	Occupying Newly Completed Developments without Occupancy (Habitation) Certificate		50% of permit (in addition to principal)	50% of permit (in addition to principal)	50% of permit (in addition to principal)	50% of permit (in addition to principal)
	iii.	Penalty For Unauthorised Placements		50% of permit (in addition to principal)	50% of permit (in addition to principal)	50% of permit (in addition to principal)	50% of permit (in addition to principal)
	iv.	Penalty for Refurbishment/ Renovation without permit		50% of permit (in addition to principal)	50% of permit (in addition to principal)	50% of permit (in addition to principal)	50% of permit (in addition to principal)
	v.	Penalty for development in unauthorised places		50% of permit (in addition to principal)	50% of permit (in addition to principal)	50% of permit (in addition to principal)	50% of permit (in addition to principal)
	vi.	Penalty for Violating 'Stop-Work' Order		50% of permit (in addition to principal)	50% of permit (in addition to principal)	50% of permit (in addition to principal)	50% of permit (in addition to principal)
	vii.	Installation of Radio/TV/Internet/Communication Mast & Others - Refusal to obtain permit		50% of permit (in addition to principal)	50% of permit (in addition to principal)	50% of permit (in addition to principal)	50% of permit (in addition to principal)
104	1450281	Environmental Health/Safety/ Sanitation Offences	Per Case				
	i.	Defecating at unauthorized places		60.00	60.00	60.00	60.00
	ii.	Urinating at unauthorized places		12.00	12.00	12.00	12.00
	iii.	Selling at unauthorized places		42.00	42.00	42.00	41.00
	iv.	Indiscriminate disposal/burning of refuse					
		Industrial Area		1,500.00	1,500.00	1,500.00	1,500.00
		Commercial Area		500.00	500.00	500.00	500.00
		Residential Area		450.00	450.00	450.00	450.00
		Office Area		360.00	360.00	360.00	353.00
	v.	Unpaid Fees for Refuse Collection Services		50% of amount owed (in addition to principal)	50% of amount owed (in addition to principal)	50% of amount owed (in addition to principal)	50% of amount owed (in addition to principal)
	vi.	Weedy grounds					

		Business/Commercial premises		1,500.00	1,500.00	1,500.00	1,500.00
		Residential premises		300.00	300.00	300.00	300.00
	vii.	Refusal to Re-plant Tree (after property development)					
		Industrial		150.00	150.00	150.00	150.00
		Individual		75.00	75.00	75.00	75.00
	viii.	Refusal to pay for Environmental Health Permit		50% of the principal (in addition to principal)	50% of the principal (in addition to principal)	50% of the principal (in addition to principal)	50% of the principal (in addition to principal)
	ix.	Refusal to comply with abatement	Frequency/ Measure	Upper Limit GH¢	2021 (Rate GH¢)	2022 (in GHS)	2023 (in GHS)
		CAT A - Industrial		420.00	420.00	420.00	420.00
		CAT B - Commercial		360.00	360.00	360.00	360.00
		CAT C - Residential		300.00	300.00	300.00	300.00
	x.	Excessive Noise Making					
		CAT A - Large groups		200.00	200.00	200.00	200.00
		CAT B - Medium groups		120.00	120.00	120.00	120.00
		CAT C - Small groups		60.00	60.00	60.00	60.00
		CAT D - Others (Special Permit)		30.00	30.00	30.00	30.00
	xi.	Cutting of trees without permit	Per Tree	30.00	30.00	30.00	30.00
105	1450362	Impounding – Stray Animals	Per animal/ day				
	i.	Collection - Sheep/ Goat/ Pigs/Dogs		42.00	42.00	42.00	42.00
	ii.	Collection - Donkey/ Horse/ Cow		75.00	75.00	75.00	75.00
	iii.	Feeding - Sheep/ Goats		15.00	15.00	15.00	15.00
	iv.	Feeding - Pigs		30.00	30.00	30.00	30.00
	v.	Feeding - Dogs		30.00	30.00	30.00	30.00
	vi.	Feeding - Donkey/ Horse/Cow		80.00	80.00	80.00	80.00
Main Item	Sub Item	Item Description					
106	1450686	Miscellaneous Offences	Per Case				
	i.	Removal/Missing Property number plate		60.00	60.00	60.00	60.00
	ii.	Removal/Destruction/Defacing of Street Name Signage		120% of replacement cost	120% of replacement cost	120% of replacement cost	120% of replacement cost
	iii.	Destruction of Street Light Poles/Other road furniture		120% of replacement cost	120% of replacement cost	120% of replacement cost	120% of replacement cost
	iv.	Posting of bills at unauthorized places		60.00	60.00	60.00	60.00
	v.	Failure to pay BOP/Rate/Rent		30% of amount owed (in addition to principal)	30% of amount owed (in addition to principal)	30% of amount owed (in addition to principal)	30% of amount owed (in addition to principal)

	viii.	Penalty for bounced cheques		50% of cheque value	50% of cheque value	50% of cheque value	50% of cheque value
	ix.	Transfer of stalls/stores without Assembly approval		500.00	500.00	500.00	500.00
107	1430016	Retrieval of Seized Tools/Machinery (For Various Offences)	Per Case				
		1st Time		90.00	90.00	90.00	90.00
		2nd Time		170.00	170.00	170.00	170.00
		3rd Time		250.00	250.00	250.00	250.00
108	1430016	Traffic Offences	Frequency/ Measure	Upper Limit GH¢	2021 (Rate GH¢)	2022 (in GHS)	2023 (in GHS)
	i.	Parking/Stopping/Waiting/Loading/Off-loading/Moving/Turning at unauthorized Places	Per case				
		Earth Moving Equipment	Per case	300.00	300.00	300.00	300.00
		Articulator Truck	Per hour/ Case	210.00	210.00	210.00	210.00
		Tipper/Cargo Truck/Tractor	Per hour/ Case	180.00	180.00	180.00	180.00
		Pick-Up/ Cross-Country/SUVs Vehicle	Per case	130.00	130.00	130.00	130.00
		Saloon Car/Taxi	Per case	90.00	90.00	90.00	90.00
		Buses (large)	Per case	180.00	180.00	180.00	180.00
		Trotro/Buses (small)	Per case	150.00	150.00	150.00	150.00
		Motor bikes/Tricycles	Per case	30.00	30.00	30.00	30.00
		Push truck	Per case	6.00	6.00	6.00	6.00
	ii.	Riding bicycle and motorbike in the market	Per case	60.00	60.00	60.00	60.00
	iii.	Riding bicycle and motorbike on pedestrian walkways	Per case	60.00	60.00	60.00	60.00
	iv.	Clamping Charges (Obstruction /No Parking)	Per case				
		Heavy Duty (e.g. Articulated Trucks)		210.00	210.00	210.00	210.00
		Medium Heavy Duty Vehicles (Kia Trucks and Buses)		90.00	90.00	90.00	90.00
		Private/Light Vehicle (e.g. Saloon/4x4/ Pick-up)		60.00	60.00	60.00	60.00
		Dump Trucks (Tipper Trucks)		150.00	150.00	150.00	150.00
		Tricycles		30.00	30.00	30.00	30.00
Main Item	Sub Item	Item Description					
	vi.	Impounded Vehicle	Overnight	30.00	30.00	30.00	30.00
	vii.	Refusal to obtain vehicle sticker	Per Case				
		CAT A - Articulated/ Tipper Truck		90.00	90.00	90.00	90.00
		CAT B - Commercial/Private Vehicles		50.00	50.00	50.00	50.00
	viii.	Refusal to emboss sticker	Per case	120.00	120.00	120.00	120.00
	ix.	Refusal to acquire Taxi Driver Licence	Per case	30.00	30.00	30.00	30.00

109	1430015	Unauthorised Diversion	Per case	Upper Limit GH¢	2021 (Rate GH¢)	2022 (in GHS)	2023 (in GHS)
	i.	Diversion of river/stream course		15,000.00	15,000.00	15,000.00	15,000.00
	ii.	Diversion of drains		7,000.00	7,000.00	7,000.00	7,000.00
	iii.	Channelling of sewage waste into drains		7,000.00	7,000.00	7,000.00	7,000.00
110	1430015	Illegal/Un-licenced Activities	Per Case				
		Gold Buying & Sales		15,000.00	15,000.00	15,000.00	15,000.00
		Logging and sale of logs		15,000.00	15,000.00	15,000.00	15,000.00
		Mining (Galamsey)		25,000.00	25,000.00	25,000.00	25,000.00
		Production and sale of Armunitions		20,000.00	20,000.00	20,000.00	20,000.00
		Quarry Operations		15,000.00	15,000.00	15,000.00	15,000.00
		Sand Winning		15,000.00	15,000.00	15,000.00	15,000.00
8.5 RENT							
Main Item	Sub Item	Item Description	Frequenc y/ Measure	Upper limit	2021	2022 (in GHS)	2023 DRAFT (in GHS)
		Formula					
111	1423009	Bill boards					
		CAT 'A'		3,000.00	3,000.00	3,000.00	3,000.00
		CAT 'B' (Memorial Adverts)		700.00	700.00	700.00	700.00
		CAT 'C' (Small of CAT 'B')		350.00	350.00	350.00	350.00
112	1415038	Hiring of Assembly Facilities	Per day				
	i.	CAT A - Assembly Hall		750.00	50.00	50.00	50.00
	vi.	CAT B - Others -Dais (stage)		120.00	100.00	100.00	104.00
113	1415008	Market	Per Month				
	i.	Stores					
		CAT A - In CBD (Central Business District)		150.00	15.00	15.00	15.00
		CAT B - Satellite Markets		90.00	5.00	5.00	5.00
		CAT C - Outside CBD		60.00	5.00	5.00	5.00
	ii.	Stalls					
		CAT A - In CBD		8.00	7.00	7.00	7.00
		CAT B - Satellite Market		5.00	5.00	5.00	5.00
		CAT C - Outside CBD		4.00	4.00	4.00	4.00
	ii.	Sheds					
		CAT A - In CBD		5.00	5.00	5.00	5.00
		CAT B - Satellite Markets		4.00	3.00	3.00	3.00
		CAT C - Outside CBD		2.00	2.00	2.00	2.00
	iii.	Rent of Undeveloped Lands	4x4 ft	15.00	15.00	15.00	15.00
Main Item	Sub Item	Item Description	Frequenc y/ Measure	Upper limit	2021	2022 (in GHS)	2023 DRAFT (in GHS)
114	1415019	Official Residence	Per Month				
	i.	Management Staff Quarters		10 % of Gross Salary	1% of Gross Salary	1% of Gross Salary	1% of Gross Salary
	ii.	Senior Staff Quarters		11 % of Gross Salary	2% of Gross Salary	2% of Gross Salary	2% of Gross Salary

	iii.	Junior Staff Quarters		12 % of Gross Salary	3 % of Gross Salary	3 % of Gross Salary	3 % of Gross Salary
115		Rent for Vendor Stands	Per Month	50.00	50.00	50.00	52.00

8.1.2 Permits

Main Item	Sub Item	Item Description	Frequency	Upper Limit GH¢	2021	2022 (GHS)	2023 (GHS)
116	1422154	JACKET/APPLICATION FOR		60.00	60.00	60.00	62.00
117	1422157	BUILDING PLANS AND PERM	Per Project				
		BUILDING PROCESSING FEE					
	i.	RESIDENTIAL					
		General residential development (1 storey)		160.00	100.00	100.00	104.00
		2 storey residential development		200.00	120.00	120.00	124.00
		3 storey residential development (below a gross floor area of 450m ²)		210.00	200.00	200.00	207.00
		3 storey and above residential development (Above gross floor area of 450m ²)		420 + 30% of 420 per gross floor area of 450m ²	420 + 30% of 420 per gross floor area of 450m ²	420 + 30% of 420 per gross floor area of 450m ²	420 + 30% of 420 per gross floor area of 450m ²
		Apartments	Per Unit	190.00	150.00	150.00	156.00
	ii.	COMMERCIAL					
		Filling Station		900.00	600.00	600.00	622.00
		Shops					
		Up to 2 storey shops development		170.00	150.00	150.00	156.00
		Shops development (below a gross floor area of 450m ²)		200.00	200.00	200.00	200.00
		Shops development (above gross floor area of 450m ²)		400 + 30% of 400 per gross floor area of 450m ²	400 + 30% of 400 per gross floor area of 450m ²	400 + 30% of 400 per gross floor area of 450m ²	400 + 30% of 400 per gross floor area of 450m ²
Main Item	Sub Item	Item Description	Frequency	Upper Limit GH¢	2021	2022 (in GHS)	2023 (in GHS)
		Hotels					
		Up to 2 Storey Hotel building		350.00	300.00	300.00	311.00
		Above 2 Storey Hotel building		450.00	400.00	400.00	415.00
		Hotel Building (above a gross floor area of 450m ²)		900 + 30% of 900 per gross floor area of 450m ²	900 + 30% of 900 per gross floor area of 450m ²	900 + 30% of 900 per gross floor area of 450m ²	900 + 30% of 900 per gross floor area of 450m ²
		Restaurants					
		Single storey restaurant		270.00	250.00	250.00	259.00
		2 storey restaurant		300.00	300.00	300.00	300.00
		3 storey restaurant		400.00	400.00	400.00	400.00

		Restaurant Building with gross floor area above 450m ²		800 + 30% of 800 per gross floor area of 450m ²	800 + 30% of 800 per gross floor area of 450m ²	800 + 30% of 800 per gross floor area of 450m ²	800 + 30% of 800 per gross floor area of 450m ²
		Banking hall					
		1 storey Banking hall		350.00	300.00	300.00	311.00
		2 storey Banking hall		500.00	400.00	400.00	415.00
		3 storey Banking hall		750.00	550.00	550.00	570.00
		Banking hall with a gross floor area above 450m ²		1500 + 30% of 1500 per gross floor area of 450m ²	1500 + 30% of 1500 per gross floor area of 450m ²	1500 + 30% of 1500 per gross floor area of 450m ²	1500 + 30% of 1500 per gross floor area of 450m ²
		Radio/TV station building					
		1 storey building		350.00	350.00	350.00	350.00
		2 storey building		500.00	400.00	400.00	415.00
		3 storey building		600.00	500.00	500.00	519.00
		Radio/TV station building with gross floor area above 450m ²		1200 + 30% of 1200 per gross floor area of 450m ²	1200 + 30% of 1200 per gross floor area of 450m ²	1200 + 30% of 1200 per gross floor area of 450m ²	1200 + 30% of 1200 per gross floor area of 450m ²
		Telecommunication Mast		6,500.00	6,000.00	6,000.00	6,222.00
		Printing houses					
		1 storey printing house		250.00	250.00	250.00	250.00
		2 storey printing house		320.00	320.00	320.00	332.00
		3 Storey printing house		450.00	400.00	400.00	415.00
Main Item	Sub Item	Item Description	Frequency	Upper Limit GH¢	2021	2022 (in GHS)	2023 (in GHS)
		Printing house building with gross floor area above 450m ²		900+ 30% of 900 per gross floor area of 450m ²	900+ 30% of 900 per gross floor area of 450m ²	900+ 30% of 900 per gross floor area of 450m ²	900+ 30% of 900 per gross floor area of 450m ²
		Funeral home					
		CAT A - 3 storey funeral home		450.00	450.00	450.00	450.00
		CAT B - 2 storey funeral home		300.00	300.00	300.00	300.00
		CAT C - storey funeral home		250.00	250.00	250.00	250.00
		Funeral home building with gross floor area above 450m ²		900 + 30% of 900 per gross floor area of 450m ²	900 + 30% of 900 per gross floor area of 450m ²	900 + 30% of 900 per gross floor area of 450m ²	900 + 30% of 900 per gross floor area of 450m ²
	iii.	CIVIC AND CULTURAL					
		Offices					
		Up to 2 storey office		300.00	300.00	300.00	300.00
		3 storey office		420.00	420.00	420.00	420.00

		Office building with gross floor area above 450m ²		850 + 30% of 850 per gross floor area of 450m ²	850 + 30% of 850 per gross floor area of 450m ²	850 + 30% of 850 per gross floor area of 450m ²	850 + 30% of 850 per gross floor area of 450m ²
		Churches/mosque					
		1 storey church/mosque		250.00	200.00	200.00	200.00
		2 storey church/mosque		300.00	300.00	300.00	300.00
		3 storey church/mosque		400.00	400.00	400.00	400.00
		Church/Mosque building with gross floor area above 450m ²		800 + 30% of 800 per gross floor area of 450m ²	800 + 30% of 800 per gross floor area of 450m ²	800 + 30% of 800 per gross floor area of 450m ²	800 + 30% of 800 per gross floor area of 450m ²
		Hospital/clinic/laboratory					
		1 storey Hospital/clinic/laboratory		300.00	300.00	300.00	300.00
		2 storey Hospital/clinic/laboratory		450.00	450.00	450.00	450.00
		3 storey Hospital/clinic/laboratory		550.00	500.00	500.00	519.00
		Hospital/clinic/laboratory building with gross floor area above 450m ²		1100 + 30% of 1100 per gross floor area of 450m ²	1100 + 30% of 1100 per gross floor area of 450m ²	1100 + 30% of 1100 per gross floor area of 450m ²	1100 + 30% of 1100 per gross floor area of 450m ²
Main Item	Sub Item	Item Description	Frequency	Upper Limit GH¢	2021	2022 (in GHS)	2023 (in GHS)
	iv.	FACTORIES/INDUSTRIAL BUILDINGS					
		Ware house (storage only)					
		1 storey Ware house (storage only)		250.00	250.00	250.00	250.00
		2 storey Ware house (storage only)		300.00	300.00	300.00	300.00
		3 storey Ware house (storage only)		350.00	350.00	350.00	350.00
		Ware house building with gross floor area above 450m ²		700 + 30% of 700 per gross floor area 450m ²	700 + 30% of 700 per gross floor area 450m ²	700 + 30% of 700 per gross floor area 450m ²	700 + 30% of 700 per gross floor area 450m ²
		Ware house and Office					
		1 storey Ware house and Office		300.00	300.00	300.00	300.00
		2 storey Ware house and Office		350.00	350.00	350.00	350.00
		3 storey Ware house and Office		450.00	450.00	450.00	450.00
		Warehouse/Office building with gross floor area above 450m ²		900 + 30% of 900 per gross floor area of 450m ²	900 + 30% of 900 per gross floor area of 450m ²	900 + 30% of 900 per gross floor area of 450m ²	900 + 30% of 900 per gross floor area of 450m ²
		Ware house and Residence					
		1 storey Warehouse & Residence		300.00	300.00	300.00	300.00
		2 storey Warehouse & Residence		350.00	350.00	350.00	350.00
		3 storey Warehouse & Residence		450.00	450.00	450.00	450.00

		Warehouse/residence building with gross floor area above 450m ²		900 + 30% of 900 per gross floor area of 450m ²	900 + 30% of 900 per gross floor area of 450m ²	900 + 30% of 900 per gross floor area of 450m ²	900 + 30% of 900 per gross floor area of 450m ²
		Factories					
		Up to 2 storey factory		4,500.00	4,500.00	4,500.00	4,500.00
		Up to 3 storey factory		600.00	600.00	600.00	600.00
		Factory with gross floor area above 450m ²		1200 + 30% of 1200 per gross floor area of 450m ²	1200 + 30% of 1200 per gross floor area of 450m ²	1200 + 30% of 1200 per gross floor area of 450m ²	1200 + 30% of 1200 per gross floor area of 450m ²
		Industrial complex					
		Up to 2 storey industrial complex		600.00	600.00	600.00	600.00
		Up to 3 storey industrial complex		900.00	900.00	900.00	900.00
Main Item	Sub Item	Item Description	Frequency	Upper Limit GH¢	2021	2022 (in GHS)	2023 (in GHS)
		Industrial Complex with gross floor area above 450m ²		1500 + 30% of 1500 per gross floor area of 450m ²	1500 + 30% of 1500 per gross floor area of 450m ²	1500 + 30% of 1500 per gross floor area of 450m ²	1500 + 30% of 1500 per gross floor area of 450m ²
	v.	EDUCATION (PRIVATE)					
		Pre-school					
		1 storey pre-school		200.00	150.00	150.00	156.00
		2 storey pre-school		250.00	200.00	200.00	207.00
		3 storey pre-school		300.00	250.00	250.00	259.00
		Pre-school building with gross floor area above 450m ²		600 + 30% of 600 per gross floor area of 450m ²	600 + 30% of 600 per gross floor area of 450m ²	600 + 30% of 600 per gross floor area of 450m ²	600 + 30% of 600 per gross floor area of 450m ²
		Basic School					
		1 storey basic school		250.00	200.00	200.00	207.00
		2 storey basic school		360.00	300.00	300.00	311.00
		3 storey basic school		500.00	400.00	400.00	415.00
		Basic School building with gross floor area above 450m ²		1000 + 30% of 1000 per gross floor area of 450m ²	1000 + 30% of 1000 per gross floor area of 450m ²	1000 + 30% of 1000 per gross floor area of 450m ²	1000 + 30% of 1000 per gross floor area of 450m ²
		Second Cycle School					
		1 storey second cycle school		500.00	300.00	300.00	311.00
		2 storey second cycle school		600.00	450.00	450.00	467.00
		3 storey second cycle school		750.00	550.00	550.00	570.00

		Second Cycle School building with		1500 + 30% of 1500 per gross floor area of 450m ²	1500 + 30% of 1500 per gross floor area of 450m ²	1500 + 30% of 1500 per gross floor area of 450m ²	1500 + 30% of 1500 per gross floor area of 450m ²
		Basic and second cycle					
		1 storey basic and second cycle school		750.00	600.00	600.00	622.00
		2 storey basic and second cycle school		900.00	800.00	800.00	830.00
		3 storey basic and second cycle school		1,000.00	1,000.00	1,000.00	1,000.00
Main Item	Sub Item	Item Description	Frequency	Upper Limit GH¢	2021	2022 (in GHS)	2023 (in GHS)
		Basic & Second Cycle School building with gross floor area of 450m ²		2100 + 30% of 2100 per gross floor area of 450m ²	2100 + 30% of 2100 per gross floor area of 450m ²	2100 + 30% of 2100 per gross floor area of 450m ²	2100 + 30% of 2100 per gross floor area of 450m ²
		Vocational/Technical					
		1 storey vocational/technical school		750.00	650.00	650.00	674.00
		2 storey vocational/technical school		900.00	800.00	800.00	830.00
		3 storey vocational/technical school		1,200.00	1,000.00	1,000.00	1,037.00
		Vocational/Technical school building with gross floor area of 450m ²		2100 + 30% of 2100 per gross floor area of 450m ²	2100 + 30% of 2100 per gross floor area of 450m ²	2100 + 30% of 2100 per gross floor area of 450m ²	2100 + 30% of 2100 per gross floor area of 450m ²
		Tertiary					
		1 storey private tertiary school building		1,200.00	1,000.00	1,000.00	1,037.00
		2 storey private tertiary school building		1,500.00	1,200.00	1,200.00	1,244.00
		3 storey private tertiary school building		2,000.00	1,500.00	1,500.00	1,556.00
		Private Tertiary School building with gross floor area above 450m ²		4000 + 30% of 4000 per gross floor area of 450m ²	4000 + 30% of 4000 per gross floor area of 450m ²	4000 + 30% of 4000 per gross floor area of 450m ²	4000 + 30% of 4000 per gross floor area of 450m ²
		Driving Schools					
		1 storey private driving school		750.00	600.00	600.00	622.00
		2 storey private driving school		900.00	800.00	800.00	830.00
		3 storey private driving school		1,200.00	1,000.00	1,000.00	1,037.00
		Private Driving School building with gross floor area of 450m ²		2100 + 30% of 2100 per gross floor area of 450m ²	2100 + 30% of 2100 per gross floor area of 450m ²	2100 + 30% of 2100 per gross floor area of 450m ²	2100 + 30% of 2100 per gross floor area of 450m ²
	vi.	OPEN SPACE & RECREATION					
		Sports complex		1,200.00	1,000.00	1,000.00	1,037.00
		Events centre		900.00	800.00	800.00	830.00
	vii.	Renovation/Rehabilitation/Refurbishment		1,820.00	1,500.00	1,500.00	1,556.00

	viii	Planning Permission in Principle (AIP)		6,800.00	6,500.00	6,500.00	6,741.00
	ix.	Hoarding (Non-residential)		1,220.00	1,000.00	1,000.00	1,037.00
	x	Demolishing		1,820.00	1,500.00	1,500.00	1,556.00
	xi.	Certificate of Habitation/Occupancy					
		Commercial					
		CAT 'A'		5,500.00	2,000.00	2,000.00	2,074.00
Main Item	Sub Item	Item Description	Frequency	Upper Limit GH¢	2021	2022 (in GHS)	2023 (in GHS)
		CAT 'B'		2,750.00	1,200.00	1,200.00	1,244.00
		Industrial					
		CAT 'A'		6,000.00	4,000.00	4,000.00	4,148.00
		CAT 'B'		3,000.00	2,000.00	2,000.00	2,074.00
		Civic & Cultural					
		CAT 'A'		5,500.00	3,500.00	3,500.00	3,630.00
		CAT 'B'		2,750.00	2,500.00	2,500.00	2,593.00
		Residential		250.00	200.00	200.00	200.00
	xii.	Temporary Structures		120.00	120.00	120.00	120.00
	xiii	Validation of Spatial Data					
		Checking of Site					
		0.16 acre		30.00	30.00	30.00	30.00
		0.17 acre - 0.32 acre		90.00	90.00	90.00	90.00
		0.33 acre - 1 acre		120.00	120.00	120.00	120.00
		Above 1 acre		168.00	150.00	150.00	156.00
		Tracing/Extract of Site					
		0.16 acre		75.00	70.00	70.00	73.00
		0.17 acre - 0.32 acre		250.00	180.00	180.00	187.00
		0.33 acre - 1 acre		350.00	300.00	300.00	311.00
		Above 1 acre		450.00	420.00	420.00	436.00
		Zoning Comments					
		0.16 acre		120.00	120.00	120.00	124.00
		0.17 acres - 0.32 acre		180.00	180.00	180.00	187.00
		0.33 acre - 1 acre		300.00	300.00	300.00	300.00
		Above 1 acre		420.00	420.00	420.00	420.00
		Surveying/Demarcation					
		0.16 acre		180.00	180.00	180.00	178.00
		0.17 acre - 0.32 acre		300.00	300.00	300.00	300.00
		0.33 acre - 1 acre		550.00	480.00	480.00	498.00
		Above 1 acre		650.00	600.00	600.00	622.00
118	1422157	PERMIT CHARGES					
	A.	New Development					
	i.	Building/Permanent Structure	of construct	0.00	0.00	0.00	0.00
	ii.	Hoarding Permit (only)	Per metre	4.00	4.00	4.00	4.00
	iii.	Fence Wall Permit (only)	Per metre	7.00	7.00	7.00	7.00
	iv.	Mast Permit (Installation)	Time Paym	12,000.00	12,000.00	12,000.00	12,000.00
	B.	Building Permit Renewal (upon					
	i.	Residential		250.00	250.00	250.00	250.00
	ii.	Commercial		750.00	500.00	500.00	519.00
	iii.	Factories/ Industrial		1,200.00	1,000.00	1,000.00	1,037.00
	iv.	Civic & Cultural		2,000.00	1,500.00	1,500.00	1,556.00
	v.	Open Space & Recreational Devel		1,200.00	1,200.00	1,200.00	1,200.00
	vi.	Educational		1,000.00	1,000.00	1,000.00	1,000.00
	vii.	Renewal for Temporary Structures		90.00	80.00	80.00	83.00

	C.	Permit to repair/renovate/ rehab					
	i.	Telecommunication Mast		2,500.00	2,500.00	2,500.00	2,500.00
Main Item	Sub Item	Item Description	Frequency	Upper Limit GH¢	2021	2022 (in GHS)	2023 (in GHS)
	ii.	All Others Structures		0.40% of Renovation Cost	0.40% of Renovation Cost	0.40% of Renovation Cost	0.40% of Renovation Cost
	D.	Temporary Structure Permit (C					
	i.	Industrial/Commercial Properties/C		210.00	200.00	200.00	207.00
	ii.	Mixed Use		150.00	150.00	150.00	150.00
	iii.	Residential		90.00	80.00	80.00	83.00
	E.	Other Temporary Structures Pe					
	i.	Containers/Sealed Metal		300.00	300.00	300.00	300.00
	ii.	Container (Fabricated Metals)		150.00	150.00	150.00	150.00
	iii.	Sheds		100.00	100.00	100.00	100.00
	iv.	Wooden Kiosks		75.00	50.00	50.00	52.00
	F.	Other Charges					
	i.	Certified True Copy		Cost of reproducing new documents	Cost of reproducing new documents	Cost of reproducing new documents	Cost of reproducing new documents
	ii.	Certificate of Habitation(COH)	ing Building	0.15	0.15	0.15	0.15
	iii.	Demolition Permit	Per case	600.00	600.00	600.00	600.00
	iv.	Permit For Construction:					
		Swimming Pool		500.00	500.00	500.00	500.00
		Tennis Court/Volley Ball/Basket		425.00	400.00	400.00	415.00
		Ball		425.00	400.00	400.00	415.00
		Football Pitch		1,500.00	1,200.00	1,200.00	1,244.00
		Outdoor Jacuzzi		350.00	300.00	300.00	311.00
	v.	Road Crossing (Cutting) Permit					
		Asphalt Roads		18.00	18.00	18.00	18.00
		Paved/Surfaced Dressed Road	Per Metre	8.00	8.00	8.00	8.00
	vi.	Thrust Boring					
		Asphalt Pavement Road	Per Metre	15.00	15.00	15.00	15.00
		Surface Dressed Road	Per Metre	10.00	10.00	10.00	10.00
	vii.	Permit For Construction of Add					
		Residential	Per Tank	50.00	50.00	50.00	50.00
		Commercial and Industrial	Per Tank	110.00	100.00	100.00	100.00
	viii.	Permit For Construction of Add					
		Filling Stations and Others	Per Tank	900.00	900.00	900.00	900.00
	ix	Construction of Road, Kerbs, G		1% of Cost of Dev't	1% of Cost of Dev't	1% of Cost of Dev't	1% of Cost of Dev't
	1422157	APPROVAL FEES FOR LAND APPLICATION					
		SUB-DIVISIONS					
	i.	Residential					
		1st Class					
		0.16 acre		4,800.00	3,300.00	3,300.00	3,422.00
		0.17 - 0.32acre		5,500.00	4,500.00	4,500.00	4,667.00
		0.33 - 1 acre		6,500.00	5,000.00	5,000.00	5,185.00

Main Item	Sub Item	Item Description	Frequency	Upper Limit GH¢	2021	2022 (in GHS)	2023 (in GHS)
		Above 1 acre		10,000.00	10,000.00	10,000.00	10,000.00
		2nd Class					
		0.16 acre		2,000.00	2,000.00	2,000.00	2,000.00
		0.17 - 0.32acre		2,700.00	2,500.00	2,500.00	2,593.00
		0.33 - 1 acre		3,500.00	3,000.00	3,000.00	3,111.00
		Above 1 acre		5,000.00	4,000.00	4,000.00	4,148.00
		3rd Class					
		0.16 acre		1,200.00	1,000.00	1,000.00	1,037.00
		0.17 - 0.32acre		2,100.00	1,800.00	1,800.00	1,867.00
		0.33 - 1 acre		3,000.00	2,500.00	2,500.00	2,593.00
		Above 1 acre		4,500.00	4,500.00	4,500.00	4,500.00
	ii.	Commercial					
		0.16 acre		6,500.00	4,000.00	4,000.00	4,148.00
		0.17 acre - 0.32 acre		8,000.00	5,500.00	5,500.00	5,704.00
		0.33 - 1 acre		9,000.00	7,000.00	7,000.00	7,259.00
		Above 1 acre		10,000.00	10,000.00	10,000.00	10,000.00
	iii.	Industrial					
	-	Heavy Duty					
		0.32 acre		5,000.00	4,000.00	4,000.00	4,148.00
		0.32 - 1 acre		7,500.00	5,500.00	5,500.00	5,704.00
		Above 1 acre		9,000.00	7,500.00	7,500.00	7,778.00
	-	Light Duty					
		0.32 acre		5,000.00	3,000.00	3,000.00	3,111.00
		0.32 - 1 acre		2,500.00	2,200.00	2,200.00	2,281.00
		Above 1 acre		9,000.00	6,000.00	6,000.00	6,222.00
	iv.	Civic and Cultural					
		0.32 acre		8,500.00	5,000.00	5,000.00	5,185.00
		0.32 - 1 acre		9,500.00	7,500.00	7,500.00	7,778.00
		Above 1 acre		11,500.00	10,000.00	10,000.00	10,370.00
	v.	Education					
		0.32 acre		8,500.00	6,000.00	6,000.00	6,222.00
		0.32 - 1 acre		9,500.00	7,500.00	7,500.00	7,778.00
		Above 1 acre		11,500.00	10,000.00	10,000.00	10,370.00
98	1422157	CHANGE OF USE					
	i.	Residential to commercial					
		1st Class					
		Up to 0.32 acre		7,500.00	6,000.00	6,000.00	6,222.00
		0.33 - 1 acre		8,500.00	7,500.00	7,500.00	7,778.00
		Above 1 acre		10,000.00	8,000.00	8,000.00	8,296.00
		2nd Class					
		Up to 0.32 acre		5,000.00	3,000.00	3,000.00	3,111.00
		0.33 - 1 acre		6,000.00	4,500.00	4,500.00	4,667.00
		Above 1 acre		9,000.00	5,500.00	5,500.00	5,704.00
		3rd Class					
		Up to 0.32 acre		4,200.00	2,000.00	2,000.00	2,074.00
		0.33 - 1 acre		5,500.00	3,500.00	3,500.00	3,630.00
		Above 1 acre		7,500.00	4,000.00	4,000.00	4,148.00
Main Item	Sub Item	Item Description	Frequency	Upper Limit GH¢	2021	2022 (in GHS)	2023 (in GHS)
	ii.	Residential to Educational					

		1st Class					
		Up to 0.32 acre		6,000.00	6,000.00	6,000.00	6,000.00
		0.33 - 1 acre		8,000.00	8,000.00	8,000.00	8,000.00
		Above 1 acre		12,000.00	12,000.00	12,000.00	12,000.00
		2nd Class					
		Up to 0.32 acre		3,500.00	3,500.00	3,500.00	3,500.00
		0.33 - 1 acre		5,000.00	5,000.00	5,000.00	5,000.00
		Above 1 acre		6,000.00	6,000.00	6,000.00	6,000.00
		3rd Class					
		Up to 0.32 acre		2,500.00	2,500.00	2,500.00	2,500.00
		0.33 - 1 acre		3,500.00	3,500.00	3,500.00	3,500.00
		Above 1 acre		5,000.00	5,000.00	5,000.00	5,000.00
	iii.	Residential to Light industrial					
		1st Class					
		Up to 0.32 acre		6,000.00	4,500.00	4,500.00	4,667.00
		0.33 - 1 acre		8,000.00	6,000.00	6,000.00	6,222.00
		Above 1 acre		12,000.00	10,000.00	10,000.00	10,370.00
		2nd Class					
		Up to 0.32 acre		3,500.00	3,000.00	3,000.00	3,111.00
		0.33 - 1 acre		5,000.00	4,500.00	4,500.00	4,667.00
		Above 1 acre		6,000.00	4,000.00	4,000.00	4,148.00
		3rd Class					
		Up to 0.32 acre		2,500.00	1,500.00	1,500.00	1,556.00
		0.33 - 1 acre		3,500.00	2,500.00	2,500.00	2,593.00
		Above 1 acre		5,000.00	4,000.00	4,000.00	4,148.00
	iv.	Residential to Civic and Cultural					
		1st Class					
		Up to 0.32 acres		7,500.00	6,500.00	6,500.00	6,741.00
		0.33 - 1 acre		9,500.00	8,500.00	8,500.00	8,815.00
		Above 1 acre		13,000.00	12,000.00	12,000.00	12,444.00
		2nd Class					
		Up to 0.32 acre		3,500.00	2,500.00	2,500.00	2,593.00
		0.33 - 1 acre		5,000.00	4,500.00	4,500.00	4,667.00
		Above 1 acre		6,000.00	6,000.00	6,000.00	6,222.00
		3rd Class					
		Up to 0.32 acre		2,500.00	2,000.00	2,000.00	2,074.00
		0.33 - 1 acre		3,500.00	3,000.00	3,000.00	3,111.00
		Above 1 acre		5,000.00	4,000.00	4,000.00	4,148.00
	v.	Industrial to Civic and Cultural					
	-	Heavy Duty					
		Up to 1 acre		10,000.00	8,000.00	8,000.00	8,296.00
		Above 1 acre		13,000.00	1,200.00	1,200.00	1,244.00
	-	Light Duty					
		Up to 1 acre		6,000.00	4,000.00	4,000.00	4,148.00
		Above 1 acre		9,000.00	8,000.00	8,000.00	8,296.00
Main Item	Sub Item	Item Description	Frequency	Upper Limit GH¢	2021	2022 (in GHS)	2023 (in GHS)
	vi.	Industrial to Mixed Use					
		Heavy Duty					
		Up to 1 acre		13,000.00	12,000.00	12,000.00	12,444.00
		Above 1 acre		15,500.00	15,000.00	15,000.00	15,555.00
		Light Duty					
		Up to 1 acre		10,000.00	10,000.00	10,000.00	10,000.00

		Above 1 acre		12,000.00	12,000.00	12,000.00	12,000.00
	vii.	Educational to Mixed Use					
		Up to 0.32 acre		9,500.00	8,000.00	8,000.00	8,296.00
		0.33 - 1 acre		11,000.00	1,000.00	1,000.00	1,037.00
		Above 1 acre		14,000.00	12,000.00	12,000.00	12,444.00
	viii.	Educational to residential					
		Up to 0.16 acre		7,500.00	7,000.00	7,000.00	7,259.00
		0.17 - 0.32 acre		10,000.00	10,000.00	10,000.00	10,000.00
		0.33 acre and above		13,000.00	12,000.00	12,000.00	12,444.00
	ix.	Open space to residential					
		0.32 - 1 acre		11,000.00	8,000.00	8,000.00	8,296.00
		Above 1 acre		13,000.00	10,000.00	10,000.00	10,370.00
	x.	Open space to education					
		Up to 0.32 acre		8,500.00	5,000.00	5,000.00	5,185.00
		0.33 - 1 acre		11,000.00	8,000.00	8,000.00	8,296.00
		Above 1 acre		13,000.00	10,000.00	10,000.00	10,370.00
	xi.	Open space to mixed use					
		Up to 0.32 acre		10,000.00	8,000.00	8,000.00	8,296.00
		0.33 - 1 acre		11,500.00	10,000.00	10,000.00	10,370.00
		Above 1 acre		13,000.00	12,000.00	12,000.00	12,444.00
		Publication of Approved Rezoning Request		3,000.00	3,000.00	3,000.00	3,111.00
Rates payable are expected to be paid to the Assembly on or before 30th April, 2023 to enable the Assembly provide services before the close of the fiscal year.							
<p style="text-align: center;">.....</p>							
		(HON. OSEI ADIYIAH)			(YAKUBU ABDUL-RAHMAN)		
		DIST. CHIEF EXECUTIVE			DIST.CO-ORD. DIRECTOR		
						(HON. ATTA DURYE	
						PRESIDING MEMBER	