



REPUBLIC OF GHANA

LOCAL GOVERNMENT BULLETIN

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GENERAL

IMPOSITION OF RATES AND FEE-FIXING RESOLUTION FOR 2025

KPONE-KATAMANSO MUNICIPAL ASSEMBLY

LOCAL GOVERNANCE ACT 2016, ACT 936

Resolved that by virtue of parts iv, vii, and viii of the Local Governance Act, Act 936 of 2016 and guidelines for the charging of fees for the provision of service and facilities and granting of License and Permit by Metropolitan Municipal and District Assemblies following rate have been by Resolution of the Kpone-Katamanso Municipal Assembly for the Financial Year 1st January to 31st December, 2025.

Under Section 146(3) and (4)

A basic rate of GHc 5 per both male and female payable by all persons of 18 years and above who reside within or own immovable property within the area of authority of the Kpone-Katamanso Municipal Assembly.

In addition to the Basic Rate, a General Rate per cedi of the rateable value of immovable property situated within the Administration area of the Kpone-Katamanso Municipal Assembly except properties exempted from rating under the provision of Local Governance Act 936 of 2016, under the provision of section 149(1) and (2). The amount which shall be as set out in the following:

Category Description Rate Impose Minimum Rate Areas Affected.

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LOCAL GOVERNMENT BULLETIN, 18TH MARCH, 2024

8.0 SCHEDULE II: REVENUE UPPER LIMITS						
8.5 RATES						
Main Items	Sub Items	CoA Code	Item Description	Frequency/ Measure	Municipal	2025 Rate (Gh¢ Gp)
1			Special Rates			
	i.	1413003	Basic Rates		5.00	
	ii.	1413006	Development Levy (LGA Section 146 Sub Section 3)		To be Determined by Assembly	
2			General Rates			
	A.	1413001	Property Rates (Refer to Section 3.2 of this Document)			
	B.	1413005	Rates on other Possessions			
	i.	1413005	Bicycle Rates	Per Unit	2.00	
	ii.	1413005	Cattle Rates - Foreigners	Per Animal	25.00	
	iii.	1413005	Cattle Rates - Residents	Per Animal	10.00	
	iv.	1413005	Donkey Rates	Per Animal	35.00	
	v.	1413005	Pig Rates	Per Animal	10.00	
KPONE- KATAMANSO MUNICIPAL ASSEMBLY 2025 RATE IMPOST						
Property Rate Category		Rate Impost Per		Minimum Rate Payable		2025
Residential		Ghana Cedis		Per Annum		(Gh¢ Gp)
		(Gh¢ Gp)		(Gh¢ Gp)		
1 'a'	First Class Residential Area	0.0006		300.00		300.00
						KAS Valley, New Sebrepor, Sebrepor Villa, Community 25 and Annex, Halleluyah, Kpone Township, Hawusakope, Goshen, Coastal Estate,Top Estate, Golf City, Saki, Supreme Genesis Estate, Elite Kingdom, Regimmanuel EstateLegon Club and like Residential Areas

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	Property Rate Category	Rate Impost Per Ghana Cedis (Gh¢ Gp)	Minimum Rate Payable Per Annum (Gh¢ Gp)	2025 (Gh¢ Gp)	Areas Affected
1 'b'	Second Class Residential Area	0.00055	250.00	250.00	Bethlehem Town, Havana Junction, Santeo, Zenu Zones 1,2,3,4,5,6,7,8, 9,10 ,Katamanso, Kubekro, Appolonia, New Bawaleshie, Pillar 2 Area, Pillar 2 Dodowa Road, New Seduase, Clinic Area, Paradise Estate, Ayensu Estate, Pentecost Hill Top,Tumai Konne Road, Aboabo, Lom Nava, New Saasabi, East Valley View, Shangai Station, Winners Chapel Area, Hanna, AboakyirPlan, Oledade, Kingdom Stars, Shangai, Zaglemi, Industrial Area, Nanoma, Part of Oyibi, Part of Mensah Bar
1 'c'	Third Class Residential Area	0.00025	150.00	150.00	Old Saasabi, Old Oyibi Town, Old Bawaleshie Village, Mensah Bar, Old

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	Property Rate Category	Rate Impost Per Ghana Cedis	Minimum Rate Payable Per Annum	2025
	Residential	(Gh¢ Gp)	(Gh¢ Gp)	(Gh¢ Gp)
				Areas Affected
				Seduase, Old Nanoman, Adegon, Alata, Mantse Agbona, Atijo, Dortea, Cassava Farm, Kpoi-Ete, Nmetso-Kope, James Town, Asogli, Methodist Church Area, Apee Maaamli, Gospel and like Residential Areas
1 'd'	Mixed-Used Properties	0.015	250.00	250.00
2	Industry and Corporate Bodies With Rateable Values			
	Property Rate Category		Rate Impost Per Ghana Cedi	Minimum Rate Payable Per Annum (2025)
2 'a'	First Class Commercial B		0.00495	500.00
2 'b'	Second Class Commercial		0.00385	350.00
2 'c'	Third Class Commercial		0.00231	300.00
2 'd'	MIXED USED PROPERTIES (RESIDENTIAL)			
	Res. Class 1A		0.0018000	300.00
	Res. Class 1B		0.0016500	240.00
	Res. Class 1C		0.0015000	200.00
2 'e'	MIXED USED PROPERTIES (COMMERCIAL)			
	Ist		0.00315000	
	2nd		0.00275000	
	3rd		0.00185000	
2 'f'	Agricultural Properties		0.000300	
2 'g'	Cocobod Properties		0.007500	
3 'a'	Heavy Industrial Establishment		0.00500	1,500.00
				Fee Zone Area

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	Property Rate Category	Rate Impost Per Ghana Cedi	Minimum Rate Payable Per Annum (2025)	
3'b'	Light Industrial Establishment	0.00400	1,300.00	
3'c'	Agricultural	0.00500	1,500.00	
4	Schools	0.0030	800.00	Duration Per Annum
	FILLING STATION			Per Annum
	CAT A		3,500.00	
	CAT B		2,500.00	
	CAT C		1,500.00	
	CAT D		900.00	
	CAT E		500.00	
5	Rates On Account For Unassessed/ Unnumbered Properties			Per Annum
	Industry and Corporate Bodies			Per Annum
5'A'	Rate Imposts Per No.2 Above			Per Annum
	Property Rate Category		Minimum Rate Payable 2024	Per Annum
5 'B'	Other Heavy Industrial Applicables			Duration
	CAT "A"		90,000.00	Per Annum
	CAT "B"		60,000.00	Per Annum
	CAT "C"		50,000.00	Per Annum
	CAT "D"		30,000.00	Per Annum
	CAT "E"		25,000.00	Per Aannum
	CAT "F"		15,000.00	Per Annum
	CAT "G"		10,000.00	Per Annum
	CAT "H"		7,500.00	Per Annum
	CAT "I"		5,000.00	Per Annum
5'C'	Other Light Industrial Applicables			
	CAT "A"		10,000.00	Per Annum
	CAT "B"		5,000.00	Per Annum
	CAT "C"		3,000.00	Per Annum
	CAT "D"		2,000.00	Per Annum
	CAT "E"		1,000.00	Per Annum

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6	Mixed Used Applicables	Minimum Rate Payable 2025 (Gh¢ Gp)	Duration
	CAT "A	90,000.00	Per Annum
	CAT "B"	60,000.00	Per Annum
	CAT "C"	50,000.00	Per Annum
	CAT "D"	30,000.00	Per Annum
	CAT "E"	25,000.00	Per Annum
	CAT "F"	15,000.00	Per Annum
	CAT "G"	10,000.00	Per Annum
	CAT "H"	5,000.00	Per Annum
	CAT "I"	2,500.00	Per Annum
7	Agricultural (Farms Only)		
	CAT "A"	2,000.00	Per Annum
	CAT "B"	1,000.00	Per Annum
	CAT "C"	500.00	Per Annum
	CAT "D"	300.00	Per Annum
	CAT "E"	200.00	Per Annum
	CAT "F"	100.00	Per Annum
8	Plant and Machinery		
	CAT "A"	50,000.00	Per Annum
	CAT "B"	30,000.00	Per Annum
	CAT "C"	25,000.00	Per Annum
	CAT "D"	15,000.00	Per Annum
	CAT "E"	10,000.00	Per Annum
	CAT "F"	5,000.00	Per Annum
	CAT "G"	2,500.00	Per aAnnum
9	Rates On Account for Unassessed/ Unnumbered Properties		Per Annum
	Residential (Domestic)		Per Annum
9 'a'	Plush/Outstanding Residential Properties		Per Annum
	(Within all Classes in the Communities)		Per Annum

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Grade of Property		Minimum Rate Payable 2025 (Gh¢ Gp)	Duration
Grade A		5,000.00	Per Annum
Grade B		4,000.00	Per Annum
Grade C		3,000.00	Per Annum
Grade D		2,000.00	Per Annum
Grade E		1,000.00	Per Annum
Grade F		500.00	Per Annum
Grade G		250.00	Per Annum
Grade H		200.00	Per Annum
9 'b'	First Class Residential Area		
(1-2 Rooms)		100.00	Per Annum
(3 Rooms)		150.00	Per Annum
(4 Rooms)		200.00	Per Annum
(5 Rooms)		250.00	Per Annum
(6-10 Rooms)		300.00	Per Annum
(11-20 Rooms)		400.00	Per Annum
(21 Rooms and Above)		500.00	Per Annum
	Second Class Residential Area		
(1-2 Rooms)		80.00	Per Annum
(3 Rooms)		120.00	Per Annum
(4 Rooms)		150.00	Per Annum
(5 Rooms)		200.00	Per Annum
(6-10 Rooms)		250.00	Per Annum
(11-20 Rooms)		300.00	Per Annum
(21 Rooms and Above)		400.00	Per Annum
	Third Class Residential Area		
(1-2 Rooms)		50.00	Per Annum
(3 Rooms)		80.00	Per Annum
(4 Rooms)		120.00	Per Annum
(5 Rooms)		150.00	Per Annum
(6-10 Rooms)		200.00	Per Annum
(11-20 Rooms)		250.00	Per Annum
(21 Rooms and Above)		300.00	Per Annum
	Commercial (Residential Area)		
Cat 'A'		5,000.00	Per Annum
Cat 'B'		4,000.00	Per Annum
Cat 'C'		3,000.00	Per Annum
Cat 'D'		2,000.00	Per Annum
Cat 'E'		1,500.00	Per Annum
Cat 'F'		1,000.00	Per Annum
Cat 'G'		500.00	Per Annum
Cat 'H'		250.00	Per Annum
Cat 'I'		200.00	Per Annum

Grade of Property	Minimum Rate Payable 2025 (Gh¢ Gp)	Duration
Containers/Kiosk		
Above 40 Footer	800.00	Per Annum
40 Footer	400.00	Per Annum
15-20 Footer	200.00	Per Annum
10-15 Footer	150.00	Per Annum
8-10 Footer	100.00	Per Annum
5-8 Footer	80.00	Per Annum
5 Footer	50.00	Per Annum

8.1.1 BUSINESS LICENCES

Main Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	2025 (Gh¢ Gp)
1			Abattoir (Private)	Per Annum	
			CAT A - Industrial Setting (Large)		1,000.00
			CAT B - Industrial Setting (Medium)		900.00
			CAT C - Industrial Setting (Small)		650.00
			CAT D - Slaughterhouse (Large)		400.00
			CAT E - Slaughterhouse (Medium)		350.00
			CAT F - Slaughterhouse (Small)		250.00
			CAT G - Others		130.00
2		1422011	Adinkra Designers/Kente/Smock Weavers & Sellers	Per Annum	
			CAT A - Weavers & Sellers (Large)		700.00
			CAT B - Weavers Only (Large)		350.00
			CAT C - Sellers Only (Large)		210.00
			CAT D - Weavers & Sellers (Medium)		280.00
			CAT E - Weavers Only (Medium)		140.00
			CAT F - Sellers Only (Medium)		150.00
			CAT G - Weavers & Sellers (Small)		120.00
			CAT H - Weavers Only (Small)		100.00
			CAT I - Sellers Only (Small)		100.00
3			Advertising Companies	Per Annum	
			CAT A - Platinum (Minimum of 10 Staff)		2,000.00
			CAT B - Gold (Minimum of 5 Staff)		1,500.00
			CAT C - Silver (Minimum of 3 Staff)		900.00
			CAT D - Bronze (Below 3 Staff)		450.00

Main Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	2025 (Gh¢ Gp)
4			Agro Chemical/Farm Inputs Dealers	Per Annum	
			CAT A - Manufacturers/Importers/ Distributors/Retailers		1,500.00
			CAT B - Importers/Distributors/Retailers		1,000.00
			CAT C - Manufacturers & Importers		1,200.00
			CAT D - Manufacturers & Distributors		1,000.00
			CAT E - Distributors & Retailers		650.00
			CAT F - Manufacturers		500.00
			CAT G - Importers		500.00
			CAT H - Distributors		300.00
			CAT I - Retailers		200.00
5			Agro Machine Dealers	Per Annum	
			CAT A - Importers, Distributors & Retailers		1,500.00
			CAT B - Importers & Distributors		1,200.00
			CAT C - Manufacturers, Distributors, Retailers		1,700.00
			CAT D - Manufacturers & Distributors		1,000.00
			CAT E - Distributors & Retailers		970.00
			CAT F - Manufacturers		700.00
			CAT G - Importers		600.00
			CAT H - Distributors		450.00
			CAT I - Retailers		300.00
6			Airport/Airline Businesses	Per Annum	
	A.		Airline Offices/Operators		
			CAT A - Non-African Carriers		8,000.00
			CAT B - Local & Regional Carriers		950.00
			CAT C - African Carriers		7,000.00
			CAT D - Local Carriers		6,000.00
			CAT E - Agents of Airlines		550.00
	B.		Airport Operators		
			CAT A - International		50,000.00
			CAT B - Domestic		30,000.00
	C.		Air Strip Operators		10,000.00
7			Akpeteshie (Liquor) Dealers	Per Annum	
	i.		Manufacturers (Distillers)		
			CAT A - Large Scale		600.00
			CAT B - Medium Scale		280.00
			CAT C - Small Scale		140.00

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Main Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	2025 (Ghc Gp)
	ii.		<i>Distributors</i>		
			CAT A - Large Scale		600.00
			CAT B - Medium Scale		280.00
			CAT C - Small Scale		140.00
	iii.		<i>Home Based/Farm Site</i>		
			CAT A - Pito (Daily Brewing)		100.00
			CAT B - Palm Wine Tappers		70.00
	iv.		<i>Akpeteshie Sellers Only</i>		130.00
8			Aluminium Fabricators (Doors/Windows)	Per Annum	
			CAT A - Large Scale		500.00
			CAT B - Medium Scale		350.00
			CAT C - Small Scale		250.00
			CAT D - Others		150.00
9			Aluminium Pot Dealers (‘Dadesen’)	Per Annum	
			CAT A - Manufacturers		200.00
			CAT B - Distributors		180.00
			CAT C - Retailers		100.00
10			Aluminium Manufacturing	Per Annum	
			CAT A - Smelting		18,000.00
			CAT B - Multiple Product Lines		15,000.00
			CAT Ci - Roofing Sheets Only		6,000.00
			Cii		3,000.00
			Ciii		1,500.00
			CAT D - Saucepan		2,000.00
			CAT E - Saucepan		1,500.00
			CAT F - Saucepan		700.00
11			Aluminium Product Distributors	Per Annum	
			CAT A - Large Scale		700.00
			CAT B - Medium Scale		350.00
			CAT C - Small Scale		210.00
12			Aluminum Product Retailers	Per Annum	
			Category A - Store (Large)		210.00
			Category B - Container/Kiosk (Medium)		140.00
			Category C - Tabletop (Small)		100.00

Main Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	2025 (Ghc Gp)
13			Ambulance Service Providers	Per Annum	
			CAT A - Large Scale (Above 5 Vehicles)		350.00
			CAT B - Medium Scale (3-5 Vehicles)		150.00
			CAT C - Small Scale (1-2 Vehicles)		75.00
14			Art Gallery	Per Annum	
			CAT A - Own Facility with Multi-services		400.00
			CAT B - Own Facility with Limited-services		280.00
			CAT C - Own Facility Only		250.00
			CAT D - Rented Space		210.00
15			Arts & Handicraft Dealers	Per Annum	
			CAT A - Importers		2,000.00
			CAT B - Exporters		500.00
			CAT C - Producers (Large)		1,000.00
			CAT D - Producers (Medium)		600.00
			CAT E - Producers (Small)		280.00
			CAT F - Retailers Only		400.00
			CAT G - Container/Kiosk		300.00
			CAT H i- Tabletop		220.00
			CAT H ii- Tabletop		150.00
16		1422281	Artisans e.g.Masons, Carpenters, Plumbers, Electricians, Painters, Steel Benders, Tile Layers etc.	Per Annum	
			CAT 'A'		200.00
			CAT 'B'		150.00
17			Auctioning Firms/Agencies/Auctioneers	Per Annum	
			CAT 'A'		1,500.00
			CAT 'B'		1,200.00
			CAT 'C'		770.00
			CAT 'D'		450.00
18		1422052	Auto Mechanics/Electricians/ Sprayers etc.	Per Annum	
			<i>Air Condition Mechanics</i>		
			CAT A - Formal Company		1,000.00
			CAT i		700.00
			CAT B - Informal Garage with Shop		500.00
			CAT C - Informal Garage without Shop		350.00
			CAT D - Others		130.00

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Main Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	2025 (Gh¢ Gp)
	ii.		<i>Arc Welders</i>		
			CAT A - Fuel and Water Tankers; Truck Builders		400.00
			CAT B - Light Vehicle Repairs, Container Shops and Iron Gates		320.00
	iii.		<i>Argon (Aluminum) Welders</i>		220.00
	iv.		<i>Auto Body Repairers</i>		
			CAT A - Formal Company		1,500.00
			CAT B - Informal Garage with Shop		1,400.00
			CAT C - Informal Garage without Shop		1,000.00
			CAT D - Others		700.00
	v.		<i>Auto Electricians</i>		
			CAT A - With Battery Charging		140.00
			CAT B - Without Battery Charging		100.00
	vi.		<i>Auto Mechanics</i>		
			CAT A - Heavy Duty Earthmoving Equipment		400.00
			CAT B - Heavy Duty Trucks		280.00
			CAT C - Light Duty Trucks (3 to 5 Tonnes)		210.00
			CAT D - Light Duty Vehicles (Below 3 Tonnes)		130.00
	vii.		<i>Auto Sprayers</i>		
			CAT A - Spraying with Oven		450.00
			CAT B - Spraying without Oven		250.00
	viii.		<i>Auto Upholstery</i>		
			CAT A - Moulding and Seat Cover Sewing		140.00
			CAT B - Seat Cover Sewing		100.00
	ix.		<i>Vulcanisers</i>		
			CAT A - Tyre Repairs, Wheel Balancing, Alignment and Washing Bay		200.00
			CAT B - Tyre Repairs, Wheel Balancing and Alignment		150.00
			CAT C - Wheel Balancing and Alignment		100.00
			CAT D - Tyre Repairs Only		80.00
	x.		<i>Brake Specialist</i>		80.00
	xi.		<i>Carburettor Specialist</i>		80.00
	xii.		<i>Plastic Welders and Fabricators</i>		80.00
	xiii.		<i>Radiator Specialist</i>		80.00
	xiv.		<i>Multiple Service Providers for Auto Works</i>		
			CAT A - Large Scale		210.00
			CAT B - Medium Scale		160.00
			CAT C - Small Scale		130.00

Main Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	2025 (Ghc Gp)
	xv.		<i>Windscreen Repairers</i>		
			CAT 'A'		210.00
			CAT 'B'		150.00
			CAT 'C'		100.00
19			Automobile & Part Dealers	Per Annum	
	A.		Automobile Companies		
	i.		<i>Vehicle Importers/Sales (Brand New)</i>		
			CAT A I - Vehicle Assembling and Sale		26,000.00
			CAT A II		15,000.00
			CAT B I - Heavy Duty Equipment/ Vehicle Sales		10,000.00
			CAT B II -		4,000.00
			CAT C I - Light Duty Equipment/ Vehicle Sales		3,500.00
			CAT C II		2,500.00
	ii.		<i>Saloon and Sub Urban Vehicles (SUVs) Sales</i>		
			CAT A - Large Scale (Branded Companies)		10,000.00
			CAT B - Medium Scale (Unbranded Companies)		7,000.00
			CAT C - Small Scale (Unbranded Companies)		5,000.00
			CAT D - Sales Outlets with Showrooms		2,100.00
	iii.		<i>Used Vehicle Sales (Second-hand Car Dealers)</i>		
			CAT A - Large Scale (Above 50 Vehicles)		2,100.00
			CAT B - Medium Scale (20-49 Vehicles)		2,100.00
			CAT C - Small Scale (Below 20 Vehicles)		1,400.00
	iv.		<i>Heavy Equipment Hiring Services</i>		
			CAT A - Mining Equipment (Large)		10,000.00
			CAT B - Mining Equipment (Small)		3,000.00
			CAT C - Construction Equipment (Road & Building - Large)		1,500.00
			CAT D - Construction Equipment (Road & Building - Small)		1,000.00
			CAT E - Others		750.00
	ii				500.00
	B.		Vehicle Assembling & Manufacturing Dealers		
			CAT A - Foreign		15,000.00
			CAT B - Local		12,000.00

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Main Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	2025 (Gh¢ Gp)
	C.		Bolt and Nut Dealers		
			CAT A - Shop		140.00
			CAT B - Tabletop		130.00
	D.	1422270	Spare Parts Sales Outlets (New)		
			CAT A - Importers/Wholesalers Only		1,300.00
			CAT B - Wholesalers Only		750.00
			CAT C - Retailers (Large)		400.00
			CAT D - Retailers (Medium)		280.00
			CAT E - Retailers (Small)		150.00
	E.		Spare Parts Sales Outlets(Second-hand)		
			CAT A - Second-hand Engine Shops		750.00
			CAT B - Retailers (Large)		400.00
			CAT C - Retailers (Medium)		280.00
			CAT D - Retailers (Small)		160.00
			CAT E - Kiosk/Tabletop		100.00
	F.		Tyre/Battery Dealers – New		
			CAT A - Wholesale		1,200.00
			CAT B - Retail (Large)		1,000.00
			CAT C - Retail (Medium)		370.00
			CAT D - Retail (Small)		230.00
	G.		Tyre/Battery Dealers – Used		
			CAT A - Wholesale		1,000.00
			CAT B - Retail (Large)		750.00
			CAT C - Retail (Medium)		450.00
			CAT D - Retail (Small)		150.00
	H.		Windscreen Dealers		
			CAT ‘A’		350.00
			CAT ‘B’		250.00
			CAT ‘C’		150.00
20			Bags and Suitcases Dealers	Per Annum	
			CAT A - Large Scale		300.00
			CAT B - Medium Scale		280.00
			CAT C - Small Scale		140.00
21			Barbering Shop (floor space and number of points)	Per Annum	
			CAT Ai - Barbering & Grooming Services		350.00
			CAT Aii - Barbering & Grooming Services		150.00
			CAT Aiii - Large Shop (Above 5 Points)		120.00
			CAT B - Medium Shop (3-5 Points)		90.00
			CAT C - Small Shop (1-2 Points)		80.00

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Main Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure		2025 (Ghc Gp)
23	1422289		CAT D - Mobile Operators			50.00
			CAT E - Barbering Accessory Shop			120.00
			CAT A - Large Scale (Industrial Operations)			1,000.00
			CAT Ai			600.00
			CAT B - Medium Scale			250.00
			CAT C - Small Scale			150.00
			Beads Dealers			
24			CAT A - Producers/Wholesalers/Retailers			150.00
			CAT B - Producers Only			120.00
			CAT C - Retailers Only			75.00
			CAT D - Retailers (Tabletop)			50.00
			Alcoholic and Non-Alcoholic Beverages	Per Annum		
			CAT A - Depots			1,200.00
			CAT B - Wholesale & Retail			800.00
25			CAT C - Wholesale			1,000.00
			CAT D - Retail (Large)			500.00
			CAT E - Retail (Medium)			300.00
			CAT F - Retail (Small)			220.00
			Bet & Game Centres	Per Annum		
			A. Casino Operations			5,500.00
			B. Sports Betting Operations			
			CAT A - Online Betting			2,500.00
			CAT B - Online + Brick & Mortar/Land Base			2,000.00
			CAT C - Brick and Mortar			800.00
			C. 1422133 Route Operations (Console/Consul Games)			
			CAT ‘A’			3,800.00
			CAT ‘B’			3,500.00
26	1422010		CAT C			700.00
			CAT D (Per Machine)			600.00
			Bicycles/Tricycles/Motorcycles Dealers (Brand New)	Per Annum		
			CAT Ai - Importers/Wholesalers			3,500.00
			CAT Aii - Importers/Wholesalers			1,800.00
			CAT B - Sales Outlets (Large)			800.00
			CAT C - Sales Outlets (Small-Medium)			500.00
			CAT D - Tricycles Only			300.00
			CAT E - Bicycles Only			200.00

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Main Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	2025 (Gh¢ Gp)
27			Bicycles/Tricycles/Motorcycle Dealers (Second-hand)	Per Annum	
			CAT A - Large Scale		500.00
			CAT B - Medium Scale		350.00
			CAT C - Small Scale		200.00
28			Bicycles/Tricycles/Motorcycles Parts Sales	Per Annum	
			CAT A - Multiple Products		300.00
			CAT B - Motorcycle/Tricycle with Parts		280.00
			CAT C - Motorcycle/Tricycles		250.00
			CAT D - Bicycle with Parts		210.00
			CAT E - Bicycles		140.00
29		1422010	Bicycle/Tricycle/Motorcycle Repairers	Per Annum	
			CAT A - Tricycle		120.00
			CAT B - Motorcycle		70.00
			CAT C - Bicycle		50.00
30			Billboards/Outdoor Adverts	Dependent on Class of Access	
	i.		<i>Billboards (e.g. Road Arches, Unipole Spectacular, LEDs, Building Wrap or Wall Drape Signs, Vehicular Adverts, Banners)</i>	Per Annum/m²	
			CAT A - Class A1 (Along First Class Access)		67.27
			CAT B - Class A2 (Along Second Class Access)		59.42
			CAT C - Class A3 (Along Third Class Access)		51.57
			Other Adverts		
	ii.		<i>Aerial Adverts - Planes, Balloons etc</i>	Per Day Fee in All Zones	225.00
	iii.		<i>Bus Stop Shelters</i>		
			CAT A - Class A1		730.00
			CAT B - Class A2		480.00
			CAT C - Class A3		340.00
	iv.		<i>Flag Poles</i>	Per Annum	
			CAT A - Class A1		530.00
			CAT B - Class A2		438.00
			CAT C - Class A3		400.00

LOCAL GOVERNMENT BULLETIN, 18TH MARCH, 2024					881
Main Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	2025 (Ghc Gp)
	v.		Group Directional Signs	Per Annum	
			CAT A - Class A1		7,870.00
			CAT B - Class A2		7,350.00
			CAT C - Class A3		6,370.00
	vi.		Lamp Post Adverts (Street Light Poles)	Per Annum	340.00
	vii.		Posters	Per Day	9.00
	viii.		Structures on Designated Spectacular Sites		
	ix.		Others (Not Categorised Above)	Per Sq/m Per Annum	56.00
31			Blacksmith	Per Annum	90.00
32			Blocks & Concrete Producers	Per Annum	
			CAT A i - Large Scale (Concrete Mixtures and Wares)		3,500.00
			CAT A ii - Large Scale (Concrete Mixtures and Wares)		2,800.00
			CAT A iii - Large Scale (Concrete Mixtures and Wares)		1,850.00
			CAT B - Large Scale (Machine and Manual for design blocks)		800.00
			CAT C - Medium Scale (Machine for Blocks Only)		600.00
			CAT D - Small Scale (Manual Blocks Only)		450.00
			CAT E - Small Scale (Manual Design Blocks/ Columns Only)		280.00
			CAT F - Tiles/Pavement Blocks and Terrazzo Works (Chipping)		150.00
33			Boat/Canoe Dealers (Manufacturers)	Per Annum	
			CAT A - Importers		300.00
			CAT B - Local Producers		250.00
34			Boat/Canoe Operators	Per Annum	
			CAT A - Large Scale		280.00
			CAT B - Medium Scale		250.00
			CAT C - Small Scale		140.00
35			Book, Stationery, Office Equipment, Computer & Accessory, etc. Shops	Per Annum	
			CAT A - Bookshops, Stationery, Office Equipment, Computer & Accessories		5,000.00

882		LOCAL GOVERNMENT BULLETIN, 18TH MARCH, 2024				
Main Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	2025 (Ghc Gp)	
			CAT B - Computer, Accessories, Office Equipment, Stationery		2,800.00	
			CAT C - Computer & Accessories, Office Equipment		2,500.00	
			CAT D - Medium Size of CAT C		1,400.00	
			CAT E - Bookshops, Stationery		1,800.00	
			CAT F - Stationery, Office Equipment		1,400.00	
			CAT G - Medium Size of CAT E		850.00	
			CAT H - Office Equipment Only		800.00	
			CAT I - Stationery Only		450.00	
			CAT J - Books Only		150.00	
			CAT K - Tabletop/Truck Pusher		80.00	
			CAT L - Mobile Vans		250.00	
36			Boutiques (Including African Wear)	Per Annum		
			CAT A - Large Scale		2,500.00	
			CAT B - Medium Scale		1,400.00	
			CAT C - Small Scale		650.00	
			CAT D i - Boutique Only		350.00	
			CAT D ii - Branches of CAT A & B		280.00	
			CAT E - Others		140.00	
37			Breweries	Per Annum		
			CAT ‘A’		40,000.00	
			CAT ‘B’		16,000.00	
			CAT ‘C’		9,500.00	
			CAT ‘D’		6,000.00	
38			Bridal Homes	Per Annum		
			CAT ‘A’		1,500.00	
			CAT ‘B’		750.00	
			CAT 'C'		370.00	
39			Butcher's Licence	Per Annum/Per Butcher		
			CAT A - Master Butcher		100.00	
			CAT B - Butcher		80.00	
40			Building Material Dealers	Per Annum		
	A		Hardware (Distributor/Wholesaler)			
			CAT A - Distributor/Wholesaler (Large)		2,000.00	
			CAT B - Distributor/Wholesaler (Medium)		1,500.00	
			CAT C - Wholesaler (Medium)		1,200.00	
			CAT D - Wholesaler (Small)		500.00	

LOCAL GOVERNMENT BULLETIN, 18TH MARCH, 2024						883
Main Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	2025 (Ghc Gp)	
	B	1422176	Finishing/Retail			
			CAT A - Large Scale		800.00	
			CAT Ai		650.00	
			CAT B - Medium Scale		500.00	
			CAT C - Small Scale		300.00	
			CAT D - Very Small Scale		150.00	
	C.		Roofing Material Dealers			
			CAT A - Manufacture/Sales		2,200.00	
			CAT B - Sales & Installation		1,500.00	
41			Business Centres	Per Annum		
			CAT A - Internet, Word Processing, Printing and Copying Services plus above 20 Workstations with Internet Service Retailing		3,500.00	
			CAT B - Internet, Word Processing, Printing and Copying Services plus above 20 Workstations		1,800.00	
			CAT C - Internet, Word Processing, Printing and Copying Services plus 11-20 Work stations		800.00	
			CAT Di - Internet, Word Processing, Printing and Copying Services plus below 11 Workstations		500.00	
			CAT Dii - Internet, Word Processing, Printing and Copying Services plus below 11 Workstations		200.00	
			CAT E - Secretarial Services (Word Processing, Printing and Copying Services)		180.00	
42		1422021	Cable Manufacturers			
			CAT 'A'		10,000.00	
			CAT 'B'		8,000.00	
			CAT 'C'		6,000.00	
			CAT 'D'		4,500.00	

Main Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	2025 (Ghc Gp)
43	1422011		Cane Product Weavers	Per Annum	
			CAT 'A'		280.00
			CAT 'B'		150.00
			CAT 'C'		80.00
44	1422178		Car Washing Bay	Per Annum	
			CAT A - Jet Washing, Restaurant and Drinking Facility		600.00
			CAT B - Jet Washing and Drinking Facility		300.00
			CAT C - Jet Washing Only		200.00
			CAT E - Manual Washing with other Facilities		180.00
			CAT F - Manual Washing		150.00
45	1422021		Canopy Producers		
			CAT A - Tarpaulin Fabric Sewing and Metal Fabricators		350.00
			CAT B - Metal Fabricators		220.00
			CAT C - Fabric Sewing		75.00
46	1422179		Carpentry Workshops		
			CAT A - Furniture Large Scale		250.00
			CAT B - Furniture Medium Scale		180.00
			CAT C - Furniture (Plus Upholstery - Medium)		150.00
			CAT D - Furniture (Plus Upholstery - Small)		80.00
			CAT E - Minor Works		70.00
47	1422191		Casket & Coffin Dealers		
			CAT A - Importers		2,500.00
			CAT B - Industrial (Manufacture & Sale)		1,400.00
			CAT C - Manual (Manufacture & Sale)		300.00
			CAT D - Sales Outlets		140.00
			CAT E - Manufacturers Only		90.00
48	1422181		Contracted Caterers (e.g. School Feeding)	Per Annum	
			CAT A - Above 1,000 Pupils		350.00
			CAT B - Above 500 to 1,000 Pupils		250.00
			CAT C - Up to 500 Pupils		180.00
49	1422287		CD Sellers (Audio/Video)	Per Annum	
			CAT A - Shops		180.00
			CAT B - Tabletops		100.00
			CAT C - Mobile Vans		60.00

LOCAL GOVERNMENT BULLETIN, 18TH MARCH, 2024					885
Main Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	2025 (Gh¢ Gp)
50		1422183	Cement & Limestone Factories CAT ‘A’ CAT ‘B’ CAT ‘C’	Per Annum	 60,000.00 25,000.00 5,000.00
51		1422184	Ceramics/Pottery Producers/Sellers CAT ‘A’ CAT ‘B’ CAT C	Per annum	 400.00 120.00 80.00
52		1422185	Ceremonial Hiring Services CAT Ai - Multi Services CAT Aii- Multi Services CAT B - Canopies, Chairs, Tables, Cutlery, Glasses, Plates, Serving Trays CAT Bi CAT C - Canopies, Chairs, Tables CAT D - Single Item of Above CAT E - Recreational/Social Facilities (Large) CAT F - Recreational/Social Facilities (Medium) CAT G - Recreational/Social Facilities (Small) CAT H - Spinners (Large) CAT I - Spinners (Small) CAT J - Live Band CAT K - Musical/Dance Groups	Per Annum	 2,500.00 1,500.00 650.00 350.00 200.00 150.00 550.00 450.00 350.00 280.00 130.00 400.00 350.00
53		1422186	Chandlery (Shipping Supplies) Services CAT ‘A’ CAT ‘B’ CAT ‘C’ CAT 'D' CAT 'E'	Per Annum	 4,800.00 3,500.00 1,000.00 650.00 370.00
54		1422187	Cigarette Dealers CAT A - Importers/Wholesalers CAT B - Distributors CAT C - Retailers	Per Annum	 5,500.00 1,550.00 1,200.00

886		LOCAL GOVERNMENT BULLETIN, 18TH MARCH, 2024			
Main Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	2025 (Ghc Gp)
55		1422054	Cleaning Companies CAT A - Household/Office (Large) CAT B - Household/Office (Medium) CAT C - Household/Office (Small) CAT D - Household/Office (Very Small)	Per Annum	2,500.00 1,500.00 850.00 450.00
56		1422059	Cocoa Residue Buying Companies CAT ‘A’ CAT ‘B’	Per Annum	600.00 500.00
57		1422188	Cocoa/Shea Nut/Cotton Buying Companies CAT A - Large Scale (Mother Company) CAT B - Medium Scale (Mother Company) CAT C - Medium Scale (Agent) CAT D - Small Scale (Agent)	Per Annum	7,000.00 5,000.00 2,500.00 1,400.00
58		1422189	Coconut Oil Production/Sales CAT A - Company (Large Scale) CAT B - Company (Medium Scale) CAT C - Company (Small Scale) CAT D - Individuals	Per Annum	1,500.00 700.00 500.00 150.00
59		1422190	Coffee/Cashew Buying Companies CAT A - Large Scale (Mother Company) CAT B - Medium Scale (Mother Company) CAT C - Small Scale (Agent)	Per Annum	1,500.00 1,000.00 350.00
60		1422192	Cola Nut Buying Companies CAT A - Large Scale CAT B - Medium Scale CAT C - Small Scale	Per Annum	250.00 150.00 100.00
61	i.	1422115	Cold Storage Facilities <i>Importers with Own/Rented Cold Storage Facilities</i> CAT A - Above 2500 Metric Tonnes CAT B - 2001 to 2500 Metric Tonnes CAT C - 1501 to 2000 Metric Tonnes CAT D - 1001 to 1500 Metric Tonnes CAT E - 501 to 1000 Metric Tonnes CAT F - Up to 500 Metric Tonnes	Per Annum	6,000.00 5,500.00 3,500.00 3,000.00 2,500.00 1,500.00

LOCAL GOVERNMENT BULLETIN, 18TH MARCH, 2024						887
Main Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	2025 (Ghc Gp)	
	ii.		<i>Non-Importers with Rented Cold Storage Facilities (Local)</i>			
			CAT A - Above 1000 Metric Tonnes		1,500.00	
			CAT B - 501 to 1000 Metric Tonnes		1,300.00	
			CAT C - Up to 500 Metric Tonnes		1,000.00	
	iii.		<i>Non-Importers with Containerised Cold Storage Facilities (Local)</i>			
			CAT A - 40 Footer Container		1,000.00	
			CAT B - 20 Footer Container		300.00	
			CAT C - Below 20 Footer Container		350.00	
			CAT D - Fabricated Facility (Retail Large)		320.00	
			CAT E - Fabricated Facility (Retail Medium)		160.00	
			CAT F - Fabricated Facility (Retail Small)		80.00	
62		1422045	Commercial Houses/Departmental Stores	Per Annum		
			CAT A - Mall (Large)		5,000.00	
			CAT B - Mall (Medium)		3,000.00	
			CAT C - Branches of A or B		2,000.00	
			CAT D - Supermarkets (Large Size)		1,500.00	
			CAT E - Supermarkets (Medium Size)		800.00	
			CAT F - Supermarkets (Small Size)		500.00	
			CAT G - Neighbourhood Shops (Large Size)		300.00	
			CAT H - Neighbourhood Shops (Medium Size)		200.00	
			CAT I - Neighbourhood Shops (Small Size)		130.00	
			CAT J - Neighbourhood Shops (Very Small Size)		90.00	
63		1422193	Commercialised State Companies/ Corporations	Per Annum		
			CAT A - Head Offices		30,000.00	
			CAT B - Regional Offices		25,000.00	
			CAT C - Branch Offices		13,800.00	
			CAT D - District Offices		12,000.00	
			CAT E - Local Offices		4,000.00	
64		1422243	Commercial Water Tanker Suppliers	Per Annum		
			CAT A - Water Tanker Suppliers (Large - Above 10 Vehicles)		750.00	
			CAT B - Water Tankers Suppliers (Meduim - 5 to 10 Vehicles)		400.00	

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LOCAL GOVERNMENT BULLETIN, 18TH MARCH, 2024

Main Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	2025 (Ghc Gp)
			CAT C - Water Tanker Suppliers (Small - Below 5 vehicles)		250.00
			CAT D - Mobile Polyhtank Water Suppliers (Medium)		180.00
			CAT E - Mobile Polyhtank Water Suppliers (Small)		120.00
			CAT F - Others		75.00
65		1422066	Commissioner for Oaths/Letter Writers	Per Annum	
			CAT ‘A’		130.00
			CAT ‘B’		90.00
66		1422159	Communication Mast Operating Licence	Per Annum/Per Mast	
			CAT A - 1-10 Masts		1,800.00
			CAT B - 11-20 Masts		1,500.00
			CAT C - 21-30 Masts		1,200.00
			CAT D - 31-40 Masts		1,000.00
			CAT E - Above 40 Masts		720.00
67		1422052	Computer/Accessories/Office Equipment Repairs	Per Annum	
			CAT A - Large Scale		500.00
			CAT B - Medium Scale		350.00
			CAT C - Small Scale		280.00
68		1422194	Condiments/Confectioneries (e.g. Biscuits, Toffees and Spices)	Per Annum	
			CAT A - Wholesale		350.00
			CAT B - Retail		200.00
			CAT C-Retail		150.00
69			Contractors/Suppliers (Registration)	Onetime	
	A		CAT A - Roads and Bridge Works		
	i		Class A		
			A1		1,575.00
			A2		1,300.00
			A3		750.00
			A4		450.00
	ii		Class B		
			B1		1,575.00
			B2		1,300.00
			B3		750.00
			B4		450.00

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Main Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	2025 (Gh¢ Gp)
	iii		<i>Class S</i>		
			S1		1,125.00
			S2		750.00
			S3		375.00
			S4		225.00
	B.		CAT B - Building/Civil Works		
	i		<i>Class D</i>		
			D1		1,125.00
			D2		600.00
			D3		300.00
			D4		150.00
	ii		<i>Class K</i>		
			K1		1,350.00
			K2		900.00
			K3		375.00
			K4		300.00
	C		CAT C - Electrical Works (Class E)		
			E1		270.00
			E2		180.00
			E3		90.00
			E4		
	D.		CAT D - Plumbing Works (Class G)		
			CAT A - G1		335.00
			CAT B - G2		90.00
			CAT C - G3		45.00
	E		All other Contractors		
			CAT A - Assembly Revenue Contractors		375.00
			CAT B - Privite Revenue Contractors		300.00
			CAT C - Disinfestation Agencies		112.00
			CAT D - Agents of Unity Company		90.00
			CAT C - Tabletop		100.00
70		1422196	Cooking/Household Utensil Sales	Per Annum	
			CAT ‘A’		180.00
			CAT ‘B’		100.00
			CAT ‘C’		80.00
71		1422021	Cosmetics Production	Per Annum	
			CAT ‘A’		2,500.00
			CAT ‘B’		1,400.00

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Main Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	2025 (Ghc Gp)
72		1422197	Cosmetic/Personal Care/Hair Product Sales	Per Annum	
			CAT A - Wholesale and Retail		800.00
			CAT B i - Wholesale Only		500.00
			CAT C i- Retail		350.00
			CAT C ii - Retail		200.00
			CAT D - Tabletop		100.00
73		1422117	Courier Services	Per Annum	
			CAT A - International Companies		4,500.00
			CAT B - National Companies		3,000.00
			CAT C - Small Companies		1,800.00
			CAT D - Others		850.00
74		1422198	Curtains/Carpets etc. Sales	Per Annum	
			CAT ‘A’		250.00
			CAT ‘B’		140.00
			CAT ‘C’		100.00
75	i.	1422110	Custom/Port Agents Clearing Agents	Per Annum	
			CAT ‘A’		2,000.00
			CAT ‘B’		1,400.00
			CAT ‘C’		1,300.00
			CAT ‘D’		950.00
	ii.		Port Services		
			CAT ‘A’		50,000.00
			CAT ‘B’		40,000.00
			CAT ‘C’		32,000.00
			CAT ‘D’		28,000.00
			CAT ‘E’		18,000.00
			CAT ‘F’		15,000.00
			CAT ‘G’		13,000.00
			CAT ‘H’		10,000.00
76		1422147	Digital Embroidery Companies	Per Annum	
			CAT ‘A’		2,000.00
			CAT ‘B’		1,000.00
			CAT 'C'		370.00
77		1422045	Disposable Products Dealers		
			CAT A - Wholesalers/Retailers		300.00
			CAT B - Retailers (Medium)		200.00
			CAT C - Retailers (Small)		120.00

LOCAL GOVERNMENT BULLETIN, 18TH MARCH, 2024					891
Main Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	2025 (Ghc Gp)
78		1422199	Dog Licence	Per Annum	21.00
79		1422199	Dog Breeding & Sales Licence	Per Annum	
			CAT A - Registered Breeders - With Association		1,000.00
			CAT B - Registered Breeders - Non-Association Members		750.00
			CAT C - Exotic & Local		520.00
			CAT D - Exotic Only		350.00
			CAT E - Local Only		210.00
80		1402038	Dressmakers/Tailors (Industrial)	Per Annum	
			CAT A i - Fashion designers (Very Large eg. DTRT, etc.)		12,000.00
			CAT A ii - Fashion Designers (Large)		2,500.00
			CAT B - Fashion Designers (Small)		1,400.00
			CAT C - Large Scale (Above 25 Workers)		750.00
			CAT D - Medium Scale (10-25 Workers)		350.00
			CAT E - Small Scale (Below 10 Workers)		210.00
81		1422038	Dressmakers/Tailors (Non-Industrial)	Per Annum	
			CAT A - Large Scale		150.00
			CAT B - Medium Scale		130.00
			CAT C - Small Scale		100.00
82		1422038	Dressmakers/Tailors Services	Per Annum	
			CAT A - Knitting, Haberdashery and Embroidery		140.00
			CAT B - Knitting and Embroidery		130.00
			CAT C - Embroidery Only		100.00
			CAT D - Knitting Only		100.00
			CAT E - Haberdashery Only		
			(Sewing Items - Large)		200.00
			CAT F - Haberdashery Only (Small)		120.00
83	i.	1422119	Drilling Companies	Per Annum	
			Mining		
			CAT A - Exploration & Prospecting - (Large)		30,000.00
			CAT B - Exploration & Prospecting - (Small)		20,000.00
			CAT C - Ancillary Services		18,000.00

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Main Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	2025 (Ghc Gp)
	ii.		<i>Oil/Gas</i> CAT A - Exploration & Prospecting - (Large)		150,000.00
			CAT B - Exploration & Prospecting - (Medium)		50,000.00
			CAT C - Exploration & Prospecting - (Very Small)		4,000.00
			CAT D - Ancillary Services		60,500.00
	iii.		<i>Water (Borehole)</i> CAT A - Large Scale		5,000.00
			CAT B - Medium Scale		2,800.00
			CAT C - Small Scale		1,800.00
			CAT D - Wells		320.00
84		1422202	Driving Schools CAT A - Above 6 Vehicles	Per Annum	700.00
			CAT B - 4 - 6 Vehicles		500.00
			CAT C - 1 - 3 Vehicles		280.00
85		1422024	Educational Institutions – Private	Per Annum	
	A.	1422024	Daycare Centres (Early Childhood Development Centres) CAT A - Grade A		1,200.00
			CAT B - Grade B		750.00
			CAT C - Grade C		500.00
	B.	1422024	Pre-Tertiary Schools		
	i.		<i>Basic School (KG/Primary/Junior High Schools)</i>		
	-		<i>Foreign Curriculum Operators</i> CAT A - KG/Primary/Junior High Schools		50,000.00
			CAT B - KG/Primary		30,000.00
			CAT Bi		15,000.00
	-		<i>National Curriculum Operators</i> CAT A - KG/Primary/Junior High Schools (Large)		2,500.00
			CAT B - KG/Primary/Junior High Schools (Medium)		2,000.00
			CAT C - KG/Primary/Junior High Schools (Small)		900.00
			CAT D - KG/Primary (Large)		680.00
			CAT Ei - KG/Primary (Luxirious Medium)		480.00
			CAT Eii - KG/Primary (Medium)		370.00
			CAT F - KG/Primary (Small)		190.00

LOCAL GOVERNMENT BULLETIN, 18TH MARCH, 2024						893
Main Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	2025 (Gh¢ Gp)	
	ii.		<i>Secondary Level (Senior High/Technical/ Vocational Schools)</i>			
			CAT A - Large		2,500.00	
			CAT B - Medium		1,700.00	
			CAT C - Small		1,400.00	
	iii.		<i>Basic to Secondary School</i>			
			CAT A - Large		4,500.00	
			CAT B - Medium		4,000.00	
			CAT C - Small		3,000.00	
	iv.		<i>Specialised Schools (Remedial School)</i>			
			CAT 'A'		1,000.00	
			CAT 'B'		750.00	
	C.	1422024	Tertiary Schools			
			CAT A - Chartered Universities (Own Conferred Degrees)		12,000.00	
			CAT B - University colleges/Nursing & Midwifery Training Colleges (Affiliated)		7,500.00	
			CAT C - Tutorial Colleges (Professional Exams e.g.. ACCA, SAT etc.)		3,200.00	
			CAT D - Academy (Training in Special Fields e.g. Football, Dance etc.)		2,100.00	
	D.	1422024	Training & Vocational Institutions (Media, Construction, Fashion, Floral, Catering, Cosmetology & Wellness, etc.)			
			CAT 'A'		1,500.00	
			CAT 'B'		1,000.00	
			CAT 'C'		750.00	
			CAT 'D'		600.00	
	E.	1422024	Other Educational & Training Centres			
	i.		<i>Computer Schools/ Training Centre</i>			
			CAT A - International		1,650.00	
			CAT B - Local (Large)		1,200.00	
			CAT C - Local (Small)		600.00	
	ii.		<i>Private Library</i>		210.00	
86		1422024	Egg Dealers	Per Annum		
			CAT A - Wholesale		200.00	
			CAT B - Retail Shops		140.00	
			CAT C - Mobile Retail		130.00	

894 LOCAL GOVERNMENT BULLETIN, 18TH MARCH, 2024					
Main Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	2025 (Ghc Gp)
87		1402205	Electrical Appliances (New & Second-hand) CAT A - Importers/Wholesalers CAT B - Wholesalers CAT C - Retailers (Large) CAT D - Retailers - (Small) CAT E - Tabletop	Per Annum	1,000.00 700.00 450.00 250.00 100.00
88		1422207	Electronic/Home Appliances/Shops (New & Second-hand) CAT A - Importers/Wholesalers (Large) CAT B - Importers/Wholesalers (Small) CAT C - Wholesalers cum Retailers (Large) CAT D - Wholesalers cum Retailers (Small) CAT E - Retailers (Shops and Containers - Large) CAT F - Retailers (Shops and Containers - Medium) CAT G - Retailers (Shops and Containers - Small) CAT H - Retailers (Tabletop - Medium) CAT I - Retailers (Tabletop - Small)	Per Annum	6,000.00 4,500.00 3,000.00 2,200.00 2,000.00 1,000.00 500.00 300.00 210.00
89		1422207	Electronic/Home Appliance Parts Dealers CAT ‘A’ CAT ‘B’ CAT ‘C’	Per Annum	300.00 250.00 210.00
90		1422147	Embossment Centres CAT A - Vehicle Embossment Company CAT B - Stickers for Vehicles and Temporary Structures - Medium CAT C - Stickers for Vehicles and Temporary Structures - Small	Per Annum	500.00 140.00
91	A.	1422247 1422247	Energy Suppliers/Dealers Power & Energy Dealers CAT A - Production - Large CAT B i- Production - Medium CAT B ii- Production - Medium CAT C - Distribution CAT D - Retailers (Large) CAT E - Retailers (Medium) CAT F - Retailers (Small)	Per Annum	130,000.00 100,000.00 70,000.00 50,000.00 20,000.00 15,000.00 5,000.00

LOCAL GOVERNMENT BULLETIN, 18TH MARCH, 2024					895
Main Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	2025 (Ghc Gp)
	B.	1422247	Solar Energy Dealers CAT A - Importers CAT B - Manufacturers CAT C - Retailers CAT D - Technicians		 3,000.00 2,000.00 1,300.00 700.00
92		1422211	Engineering Laboratories CAT A - Geological Services CAT B - Industrial Services CAT C - Others	Per Annum	 3,000.00 2,000.00 2,100.00
93		1422021	Fabric Dealers – Manufacturing CAT A - Large Scale CAT B - Medium Scale CAT C - Small Scale	Per Annum	 1,000.00 500.00 350.00
94		1422213	Fabric Dealers – Sales CAT A - Imports/Wholesale CAT B - Wholesale and Retail CAT C - Wholesale CAT D - Retail CAT E - Tabletop	Per Annum	 1,500.00 500.00 200.00 150.00 100.00
95		1422051	Feed Mills (Poultry, Pets, Fish etc.) – Production CAT ‘A’ i CAT ‘A’ ii CAT ‘B’ CAT ‘C’	Per Annum	 1,800.00 1,400.00 600.00 350.00
96		1422282	Feed Sellers (Poultry, Pets, Fish etc.) CAT A - Wholesalers CAT B - Distributors CAT C - Retailers	Per Annum	 350.00 280.00 130.00
97		1422146	Film Production/Distribution CAT A - Film Production cum Distribution CAT B - Film Production CAT C - Film Distribution CAT D - Small Scale of CAT B or C	Per Annum	 1,200.00 950.00 600.00 400.00
98		1422044	Financial Institutions (Banking)	Per Annum	

Main Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	2025 (Ghc Gp)
	A.	1422044	Central Bank		40,000.00
	B.	1422044	Development Banks		20,000.00
	C.	1422044	Universal Banks		
			CAT A - Bank with Capital Market Operations		25,000.00
			CAT B - Head Office		20,000.00
			CAT Ci - Branch Office (Large)		10,000.00
			CAT Cii - Branch Office (Small)		6,000.00
			CAT D - Agency		4,500.00
	D.	1422044	Special Deposit Taking Institutions (SDIs)		
	i.		<i>Savings and Loans Companies & Finance Houses</i>		
			CAT A - Head Office		1,200.00
			CAT B - Branch		1,000.00
			CAT C - Agency		800.00
			CAT D - Mobilisation Centre		520.00
			CAT E - Loan/Business Centre		300.00
	ii.		<i>Leasing & Mortgage Finance Companies</i>		
			CAT A - Head Office		2,200.00
			CAT B - Branch		1,900.00
	E.	1422044	Other Financial Institutions		
	i.		<i>Microfinance Companies (Deposit Taking)</i>		
			CAT A - Head Office		1,000.00
			CAT B - Branch		750.00
	ii.		<i>Microcredit/Money Lenders/Credit Union</i>		
			CAT A - Head Office		1,500.00
			CAT B - Branch		750.00
			CAT C - Tier 4 Operators		300.00
	iii.		<i>Rural & Community Banks</i>		
			CAT A - Head Office		1,200.00
			CAT B - Branch		600.00
			CAT C - Agency		370.00
			CAT D - Mobilisation Centre		190.00
	iv.		<i>Financial NGOs</i>		
			CAT A - Head Office		600.00
			CAT B - Branch		370.00
	F.		<i>Forex Bureaus</i>		
			CAT A - Head Office		550.00
			CAT B - Branch		370.00
	G.	1422044	Financial Technology Companies (FINTECH)		
			CAT A - Dedicated Electronic Money Issuer		5,000.00
			CAT B - Mobile Money Vendor Large		500.00

LOCAL GOVERNMENT BULLETIN, 18TH MARCH, 2024					897
Main Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	2025 (Ghc Gp)
99			CAT C - Mobile Money Vendor Medium		350.00
			CAT D i - Mobile Money Vendor Small		200.00
			CAT D ii		150.00
			CAT E - Payment Service Provider (Enhanced)		3,000.00
			CAT F - Payment Service Provider (Medium)		2,000.00
			CAT G - Payment Service Provider (Standard)		1,500.00
			CAT H - Payment & Financial Technology Service Provider (PFTSP)		
	H.	1422044	Stand Alone ATMs		550.00
		1422044	Non-Financial Institutions		
	A.	1422044	Insurance Companies	Per Annum	
			Re-insurance		15,000.00
			Non-Life Insurance		
			CAT A - Head Office		10,000.00
			CAT B - Branch Office		6,000.00
			CAT C i - Agency Office		4,000.00
			CAT C ii - Agency Office		2,500.00
			CAT C iii		1,000.00
			Life Insurance		
			CAT A - Head Office		6,200.00
			CAT B - Branch Office		3,000.00
			CAT C - Agency Office		2,000.00
			Brokers		
			CAT A - Main Office		3,000.00
			CAT B - Branch Office		2,000.00
	B.	1422044	Capital Market Companies	Per Annum	
			CAT A - Financial Holding Companies		4,000.00
			CAT B - Security Exchangers		4,000.00
			CAT C - Fund Managers (Head Office)		2,000.00
			CAT D - Fund Managers (Branch Office)		1,500.00
			CAT E - Broker Dealers		800.00
			CAT F - Investment Advisors		375.00
100		1422120	Fish Farming Companies	Per Annum	
			CAT A - International Large Scale		20,000.00
			CAT B - International Medium Scale		15,000.00
			CAT C- International Small Scale		12,000.00
			CAT D - Local Large Scale		400.00
			CAT E - Local Medium Scale		250.00
			CAT F - Local Small Scale		140.00

898		LOCAL GOVERNMENT BULLETIN, 18TH MARCH, 2024			
Main Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	2025 (Ghc Gp)
101		1422215	Fishing Nets and Accessories Dealers	Per Annum	
			CAT A - Importers/Wholesalers		950.00
			CAT B - Wholesalers		800.00
			CAT C - Retailers		350.00
			CAT D - Tabletop		120.00
102		1422063	Floral and Allied Products	Per Annum	
			CAT A - Natural (Large Scale)		500.00
			CAT B - Natural (Medium Scale)		400.00
			CAT C - Natural (Small Scale)		350.00
			CAT D - Artificial (Large Scale)		300.00
			CAT E - Artificial (Small Scale)		200.00
103	i.		Footwear Dealers	Per Annum	
			<i>Footwear Producers</i>		
			CAT A - Large (Industrial/Handmade)		300.00
			CAT B - Medium (Industrial/Handmade)		150.00
	ii.		CAT C - Small (Handmade)		75.00
			<i>Footwear Sales - New</i>		
			CAT ‘A’		200.00
			CAT ‘B’		150.00
			CAT ‘C’		120.00
	iii.		<i>Footwear Sales - Used</i>		
			CAT ‘A’		150.00
			CAT ‘B’		120.00
			CAT ‘C’		60.00
	iv.		<i>Footwear Accessory Sales</i>		
			CAT ‘A’		160.00
			CAT ‘B’		130.00
			CAT ‘C’		75.00
	v.		<i>Footwear Repairers (Cobblers)</i>		
			CAT ‘A’		100.00
			CAT ‘B’		50.00
104	A.	1422091	Foreign Trade Goods Dealers)	Per Annum	
			Exporters of General Goods		
			CAT A - Timber		2,800.00
			CAT B - Cash Crops		3,500.00
			CAT C - Food Crops		2,000.00
			CAT D - African Clothing/Ornaments		2,000.00
			CAT E - Cosmetic Products		1,400.00
			CAT F - Footwear		1,200.00
			CAT G - Others		1,000.00
			CAT H - Combination of C, D, E & F		5,000.00

LOCAL GOVERNMENT BULLETIN, 18TH MARCH, 2024						899
Main Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure		2025 (Ghc Gp)
105	B.	1422091	Importers of General Goods	Per Annum		
			CAT A - Food Crops			10,000.00
			CAT B - Clothing			8,000.00
			CAT C - African Clothing/Ornaments			6,000.00
			CAT D - Cosmetic Products			4,000.00
			CAT E - Footwear			2,000.00
			CAT F - Combination of A to E			15,000.00
		1422121	Freight Forwarding Operators			
			CAT A - Large Scale			38,000.00
			CAT B - Medium Scale			25,000.00
			CAT C - Small Scale			15,000.00
106	A.	1422123	Funeral Related Business	Per Annum		
			Burial Grounds/Funeral Homes/ Mortuaries - Private			
			i. Burial Grounds			2,000.00
			ii. Funeral Homes			
			CAT A - Advanced Activities: Cold Storage Room + Preparation of Body for Burial, Autopsy and Others			13,500.00
			CAT B - Basic Activities: Cold Storage Room + Preparation of Body for Burial			7,500.00
			iii. Mortuaries			
			CAT A - Cold Storage for Remains (Level 3 Mortuary)			2,500.00
			CAT A - Cold Storage for Remains (Level 2 Mortuary)			1,500.00
			CAT A - Cold Storage for Remains (Level 1 Mortuary)			750.00
			B. 1422123 Funeral – Undertaker’s Licence			750.00
			C. 1422123 Hearse Service Providers			
			CAT A - Large Scale (Above 5 Vehicles)			600.00
			CAT B - Medium Scale (3-5 Vehicles)			300.00
			CAT C - Small Scale (1-2 Vehicles)			150.00
107		1422217	Furniture Showroom			
			CAT A - Large Scale (Including Manufacturing)			2,800.00

900		LOCAL GOVERNMENT BULLETIN, 18TH MARCH, 2024			
Main Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	2025 (Gh¢ Gp)
			CAT B - Medium Scale (Including Manufacturing)		2,500.00
			CAT C - Medium Scale (Showroom Only)		1,800.00
			CAT D - Small Scale (Showroom Only)		1,200.00
			CAT D - Small Scale (Showroom Only)		1,200.00
108		1422160	Game Viewing/Commercial TV Viewing Centres	Per Annum	
			CAT A - Large Scale		500.00
			CAT B - Medium Scale		400.00
			CAT C - Small Scale		300.00
109		1422290	Gas Cylinder/Stoves & Accessory Dealers		
			CAT A - Large Scale		220.00
			CAT B - Medium Scale		150.00
			CAT C - Small Scale		75.00
110		1422218	General Goods - Sales (e.g. Generator, Water Pump, Chainsaw, etc.)	Per Annum	
			CAT A - Large Scale		1,200.00
			CAT B - Medium Scale		900.00
			CAT C - Small Scale		800.00
			CAT D - Individuals		750.00
111		1422219	Gift Shops	Per Annum	
			CAT A - Large Scale		350.00
			CAT B - Medium Scale		200.00
			CAT C - Small Scale		100.00
112		1422220	Glass Sellers (Tinted/Plain)	Per Annum	
			CAT A - Large Scale		1,200.00
			CAT B - Medium Scale		1,000.00
			CAT C - Small Scale		600.00
113		1422143	Gold/Diamond Dealers	Per Annum	
			CAT A - Refinery		6,000.00
			CAT B - Merchants		3,500.00
			CAT C - Agents		2,000.00
			CAT D - Goldsmith		1,400.00
			CAT E - Silversmith		220.00

LOCAL GOVERNMENT BULLETIN, 18TH MARCH, 2024					901
Main Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	2025 (Gh¢ Gp)
114		1422221	Graphic Design Companies CAT A - Large Scale CAT B - Medium Scale CAT C - Small Scale CAT D - Individuals	Per Annum	 2,500.00 1,500.00 1,000.00 450.00
115		1422291	Grain Distributors CAT A - Wholesale CAT B - Retail CAT C - Others	Per Annum	 500.00 300.00 250.00
116		1422222	Hair & Beauty Service Providers CAT A - Beauty Parlour and School CAT B - Beauty Parlour CAT C - Salon with Pedicure, Manicure, Braiding/Weaving CAT D - Big Salon CAT E - Small Salon CAT F - Braiding and Weaving Only CAT G - Braiding Only CAT H - Pedicure & Manicure Only CAT Hi- Nails Only	Per Annum	 1,500.00 1,200.00 500.00 280.00 140.00 180.00 100.00 100.00 150.00
117		1422144	Harbours CAT A - Merchandise Harbours CAT B - Fishing Harbours	Per Annum	 120,000.00 15,000.00
118		1422145	Haulage Companies CAT 'A' CAT 'B' CAT 'C' CAT 'D' CAT 'E'	Per Annum	 5,000.00 3,200.00 2,500.00 1,500.00 1,000.00
119	i. ii. iii.	1422026	Health Facilities – Private <i>Dental Clinics</i> <i>Eye Clinics</i> CAT A - Ophthalmologist Clinics CAT B - Opticians/Optometrists <i>General Clinics</i> CAT A - Specialty Clinics CAT B - Primary Health Care	Per Annum	 550.00 550.00 300.00 1,500.00 600.00

902		LOCAL GOVERNMENT BULLETIN, 18TH MARCH, 2024			
Main Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	2025 (Gh¢ Gp)
			General Hospitals		
			Primary A		1,500.00
			Primary B		700.00
	vi.		Maternity Homes		
			CAT A - Expanded Services		300.00
			CAT B - General Services		160.00
	vii.		Medical Diagnostic Services		
			CAT A - Secondary/Tertiary		1,500.00
			CAT B i - Basic/ Primary		1,000.00
			CAT B ii		800.00
			CAT B iii - Basic/Primary		500.00
	viii.		Licenced Herbal Medicine Units		
			CAT A - Foreign Clinics and Shops		3,500.00
			CAT B - Foreign Clinics or Shops		2,000.00
			CAT C - Clinic and Medicine Producers (Local)		1,200.00
			CAT D - Clinic Only (Local)		500.00
			CAT E i - Medicine Producers Only (Local)		500.00
			CAT E ii - Medicine Producers Only (Local)		300.00
			CAT F i - Herbal Shops (Local)		200.00
			CAT F ii - Herbal Shops (Local)		100.00
			CAT G - Shop on Wheel (Mobile)		120.00
120		1422207	Hire Purchase Trading Enterprises		
			CAT A - Large Scale		750.00
			CAT B - Medium Scale		500.00
			CAT C - Small Scale		300.00
121		1422223	Ice Cream/Yoghurt Dealers	Per Annum	
			CAT A - Manufacturers (Large Scale)		7,500.00
			CAT B - Manufacturers (Medium Scale - Local Producers)		5,000.00
			CAT Ci - Manufacturers (Small Scale - Local Producers)		2,800.00
			CAT Cii - Manufacturers (Small Scale - Local Producers)		1,200.00
			CAT D - Wholesale/Depot		600.00
			CAT E - Retail		300.00
122		1422224	Interior/Event Decorators	Per Annum	
			CAT A - Companies (Large)		700.00
			CAT B - Companies (Medium)		500.00
			CAT C - Individuals		280.00

LOCAL GOVERNMENT BULLETIN, 18TH MARCH, 2024					903
Main Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	2025 (Gh¢ Gp)
123	1422225		Jewelry Shops	Per Annum	
			CAT A - Retail (Large)		1,800.00
			CAT B - Retail (Medium)		600.00
			CAT C - Retail (Small)		350.00
			CAT D - Tabletop		100.00
124	1422226		Jewelry Repairers (Watches/Bracelets, etc.)	Per Annum	
			CAT ‘A’		140.00
			CAT ‘B’		100.00
125	1422124		Job Placement Agencies	Per Annum	
			CAT 'A'		2,000.00
			CAT 'B'		800.00
			CAT ‘C’		400.00
126	1422227		Key Technicians/Cutters	Per Annum	
			CAT 'A'		150.00
			CAT 'B'		90.00
127	1422125		Landscapers/Horticulturalists	Per Annum	
			CAT A - Large Scale		280.00
			CAT B - Medium Scale		150.00
			CAT C - Small Scale		130.00
128	1422054		Laundry Services	Per Annum	
			CAT A - Large Scale		900.00
			CAT Ai		750.00
			CAT B - Medium Scale		500.00
			CAT Bi		300.00
			CAT C - Small Scale		140.00
129	1422286		Leather Works Dealers (Other Non-footwear Products)	Per Annum	
			CAT A - Producers (Donkey Skin)		7,000.00
			CAT B - Producers (Industrial)		950.00
			CAT C - Producers (Handmade Medium)		350.00
			CAT D - Sales/Others		150.00
130	1423053		Licenced Arms & Ammunition Dealers	Per Annum	
			CAT ‘A’		10,000.00
			CAT ‘B’		6,000.00

904 LOCAL GOVERNMENT BULLETIN, 18TH MARCH, 2024					
Main Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	2025 (Ghc Gp)
131	1422228		Livestock Farms	Per Annum	
			CAT A - Very Large-sized		1,800.00
			CAT B - Large-sized		1,200.00
			CAT C - Medium-sized		800.00
			CAT D - Small-sized		500.00
			CAT E - Very Small-sized		210.00
132	1422016		Lottery Business Operators	Per Annum	
			CAT A - National Lotto Authority		20,000.00
			CAT B - National Marketing Companies/ Agents		4,000.00
			CAT C - Private Operators		2,400.00
			CAT D - Lotto Receiver		900.00
133	1422019		Lumber Business (Including Sawmill)		
			CAT 'A'		9,500.00
			CAT 'B'		5,000.00
			CAT 'C'		3,500.00
			CAT 'D'		2,100.00
			CAT 'Ei' Small Scale Sawmill		300.00
			CAT 'Eii' Small Scale Sawmill		200.00
			CAT 'Eiii' Small Scale Sawmill		150.00
134	1422292		Machine Shops (Workshop for making or Repairing Machines)		
			CAT A - Large Scale		500.00
			CAT B - Medium Scale		300.00
			CAT C - Small Scale		220.00
135	1422293		Machine Sharpening Operators		
			CAT A - Stationed with Shops		75.00
			CAT B - Mobile		50.00
136	1422021		Manufacturing/Processing Companies	Per Annum	
			CAT A - International (Large Scale)		60,000.00
			CAT B - International (Medium Scale)		45,000.00
			CAT C - International (Small Scale)		30,000.00
			CAT D - National (Large Scale)		20,000.00
			CAT E - National (Medium Scale)		18,000.00
			CAT F - National (Small Scale)		12,000.00
			CAT G - Local (Large Scale)		10,000.00
			CAT H - Local (Medium Scale)		7,500.00
			CAT I - Local (Small Scale)		6,000.00
			CAT J - Local		4,000.00
			CAT K - Local		3,000.00

LOCAL GOVERNMENT BULLETIN, 18TH MARCH, 2024						905
Main Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure		2025 (Ghc Gp)
137		1422126	Markets & Other Facilities' Management Companies	Per Annum		
			CAT Ai - Large Scale			16,000.00
			CAT Aii - Large Scale			12,000.00
			CAT Bi - Medium Scale			8,800.00
			CAT Bii - Medium Scale			6,500.00
			CAT Ci - Small Scale			3,500.00
			CAT Cii - Small Scale			2,400.00
138		1422050	Mattress/Foam Products Dealers	Per Annum		
			CAT A - Manufacturers			5,800.00
			CAT B i - Wholesalers			1,000.00
			CAT B ii - Wholesalers			800.00
			CAT B iii - Wholesalers			550.00
			CAT C - Retailers (Medium Scale)			350.00
			CAT D - Retailers (Small Scale)			200.00
139		1422050	Mattress Makers/Repairers			50.00
140		1422229	Media Houses	Per Annum		
	A.	1422229	Electronic Media (Radio) Operators			
			CAT A - National & Inter-Regional			3,000.00
			CAT B - Regional			2,000.00
			CAT C - District			1,500.00
			CAT D - Community			700.00
			CAT E - Recording Studios (Large)			700.00
			CAT F - Recording Studios (Medium)			400.00
			CAT G - Recording Studios (Small)			100.00
			CAT H - Information Centres (Urban)			150.00
			CAT I - Information Centres (Rural)			130.00
			CAT J - Stand Alone Radio/TV Satellite			2,000.00
	B.	1422229	Electronic Media (Television) Operators			
			CAT A - Very Large Scale			6,800.00
			CAT B - Large Scale			6,000.00
			CAT C - Medium Scale			3,800.00
			CAT D - Small Scale			2,500.00
	C.	1422229	Printing Houses			
			CAT A - Large Scale			3,500.00
			CAT B - Medium Scale			3,000.00
			CAT C - Small Scale			700.00
			CAT D - Binders			300.00
			CAT E - Others			250.00
			CAT F - Newspaper/Periodicals Vendors			100.00

906		LOCAL GOVERNMENT BULLETIN, 18TH MARCH, 2024			
Main Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	2025 (Ghc Gp)
141		1422230	Medical Supply Companies	Per Annum	
			CAT ‘A’		800.00
			CAT ‘B’		600.00
			CAT ‘C’		350.00
142	A.	1422285	Metal Dealers	Per Annum	
			Metal Fabricators		
			CAT A - Filling Station Sheds/Trailers/ Underground Tanks Moulding		40,800.00
			CAT B - Agro Processing Machines Surface Tanks		1,800.00
			CAT C - Domestic Milling Machines		1,200.00
			CAT D - Canopies and Scaffolding		600.00
			CAT E - Pot, Coal Pots and Sheet Moulders		300.00
	B.	1422285	CAT F - Chairs and beds, etc.		100.00
			Fabrication Materials Dealers		
			CAT A - Large Scale		2,000.00
			CAT B - Medium Scale		1,500.00
			CAT C - Small Scale		1,000.00
143		1422051	Milling Businesses (For Food)	Per Annum	
			CAT A - Above 3 Machines		200.00
			CAT B - 2-3 Machines		150.00
			CAT C - 1 Machine Only		80.00
144		1422231	Mineral Water Producers	Per Annum	
			CAT A - Bottled, Sachet & Filtered Water		2,500.00
			CAT B - Bottled & Sachet Water		1,500.00
			CAT C - Sachet Water (Medium)		750.00
			CAT C ii - Sachet Water(Small)		500.00
			CAT D - Accessory Shop (Medium)		200.00
			CAT E - Accessory Shop (Small)		150.00
145		1422232	Mineral Water Distribution/Sales	Per Annum	
			CAT A - Depot		480.00
			CAT B - Wholesale		350.00
			CAT C - Retail (Large)		180.00
			CAT D - Retail (Medium)		100.00
			CAT E - Retail (Small)		50.00
146		1422233	Mineral Marketing Companies	Per Annum	
			CAT ‘A’		18,000.00
			CAT ‘B’		9,500.00
			CAT ‘C’		6,000.00

LOCAL GOVERNMENT BULLETIN, 18TH MARCH, 2024						907
Main Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	2025 (Ghc Gp)	
147		1422079	Mining/Oil/Quarry Administrative Offices	Per Annum		
			CAT 'A'		4,500.00	
			CAT 'B'		3,000.00	
			CAT 'C'		1,500.00	
148		1422079	Mining Operating Licence	Per Annum		
			CAT A - Large Scale		78,000.00	
			CAT B - Medium Scale		45,000.00	
			CAT C - Small Scale		11,500.00	
			CAT D - Salt Mining		5,800.00	
149		1422234	Mining Sub-Contractors	Per Annum		
			CAT A - Exploration etc.		37,800.00	
			CAT B - Haulage etc.		15,000.00	
			CAT C - Automobile, Heavy Duty Equipment (Large)		27,000.00	
			CAT D - Automobile, Heavy Duty Equipment (Medium)		16,500.00	
			CAT E - Automobile, Heavy Duty Equipment (Small)		12,000.00	
			CAT F - Petroleum Services		6,700.00	
			CAT G - Mechanical Services (Large)		22,000.00	
			CAT H - Mechanical Services (Medium)		6,700.00	
			CAT I - Mechanical Services (Small)		12,000.00	
			CAT J - Medical Services, Consultants, Technicians etc.		3,800.00	
			CAT K - Transport & Catering Services		4,800.00	
			CAT L - Other Professional Services		3,500.00	
150		1422235	Mobile Phone & Accessories Sales/Assembling/Repairs	Per Annum		
			CAT A - Import/Assembling Wholesale/Retail/Repairs		1,500.00	
			CAT B - Import/Wholesale/Retail/Repairs		800.00	
			CAT C - Retail/Repairs		400.00	
			CAT D - Retail Only		250.00	
			CAT E - Repairs Only		150.00	
			CAT F - Repairs Only (Small)		100.00	
151		1422236	Mobile Phone Cards Sales	Per Annum		
			CAT A - Distribution/Retail		280.00	
			CAT B - Distribution Only		250.00	
			CAT C - Retail		100.00	

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LOCAL GOVERNMENT BULLETIN, 18TH MARCH, 2024

Main Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	2025 (Gh¢ Gp)
152		1422045	Mother Care Shops <i>Wholesale</i> CAT A - Wholesale/Retail CAT B - Wholesale Only <i>Retail</i> CAT A - Large Scale CAT B - Medium Scale CAT C - Small Scale	Per Annum	 1,500.00 1,000.00 300.00 200.00 120.00
153		1422237	Musical Equipment	Per Annum	
	A.	1422237	Musical Instrument Sales CAT A - Wholesale/Retail CAT B - Retail (Medium) CAT C - Retail (Small)		 210.00 170.00 100.00
	B.	1422237	Musical Speaker Manufacturers & Sales		
154		1422127	Non-Governmental Institutions (Renewal) CAT A - International NGOs/CSOs/FBOs CAT B - Local NGOs/CSOs/FBOs CAT C - Community NGOs/CSOs/FBOs	Per Annum	 280.00 210.00 100.00
155		1422135	Online Trading/Service Providers CAT A - Multi Services CAT B - Dual Services CAT C - Single Service	Per Annum	 900.00 800.00 600.00
156		1422284	Optical Services CAT A - Large Scale CAT B - Medium Scale CAT C - Small Scale	Per Annum	 450.00 350.00 200.00
157		1422239	Palm/Kernel Oil Extraction Companies CAT A - Large Scale CAT B - Medium Scale CAT C - Small Scale CAT D - Individuals	Per Annum	 25,000.00 14,000.00 2,000.00 400.00
158		1422136	Paper Product Companies CAT 'A' CAT 'B' CAT 'C'	Per Annum	 1,300.00 950.00 600.00

LOCAL GOVERNMENT BULLETIN, 18TH MARCH, 2024						909
Main Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure		2025 (Gh¢ Gp)
159		1422240	Petrochemical Companies	Per Annum		
			CAT A - Oil Exploration			45,000.00
			CAT B - Refineries			50,000.00
			CAT C - Gas Processing Plants			40,000.00
			CAT D - Oil Import/Storage			36,000.00
			CAT D - Oil Import/Storage			26,000.00
			CAT E - Transportation and Storage of CAT A			88,000.00
			CAT F - Transportation and Storage of CAT A II			45,000.00
			CAT G - Transportation and Storage of CAT B			12,000.00
			CAT H - Bulk Oil Distribution Companies of CAT A			15,000.00
			CAT I - Bulk Oil Distribution Companies of CAT B			7,000.00
160		1422241	Pharmaceutical Companies	Per Annum		
	A	1422241	Pharmacies			
			CAT A - Manufacture Wholesale			3,200.00
			CAT B - Wholesale			2,000.00
			CAT C - Wholesale & Retail			1,700.00
			CAT Di - Retail			1,500.00
			CAT Dii			500.00
			CAT Diii			300.00
			CAT E - Compounding Pharmacy			2,500.00
			CAT F - Pharmaceutical Raw Material Suppliers			2,500.00
	B	1422241	Over the Counter Medicine Sellers (OTCMs) (Licenced Chemical Shops)			
			CAT A - Large			300.00
			CAT B - Meduim			200.00
			CAT C - Small			100.00
161		1422047	Photographers/Video Operators	Per Annum		
			CAT A - Photo/Video Company with Labs			800.00
			CAT B - Photo/Video Company without Labs			350.00
			CAT C - Photographic Laboratory			280.00
			CAT D - Photo Shops/Studio			150.00
			CAT E - Individual Video and Photography Operators			100.00

910		LOCAL GOVERNMENT BULLETIN, 18TH MARCH, 2024			
Main Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	2025 (Gh¢ Gp)
162		1422021	Plastic/Bottle Dealers - Used	Per Annum	
			CAT 'A'		700.00
			CAT 'B'		350.00
			CAT 'C'		140.00
163		1422021	Plastic Processing and Manufacturing Companies	Per Annum	
			CAT A - Bulk Product Lines (e.g. Tanks, Pipelines)		3,000.00
			CAT B - Bulk Product Lines (e.g. Tanks, Pipelines)		2,500.00
			CAT B - Light product lines (e.g. Plastic Chairs)		1,500.00
			CAT C - Others (Household Wares)		1,300.00
164		1422243	Plastic Product Sales (Including Water Tanks)	Per Annum	
			CAT A - Wholesale (Large)		380.00
			CAT B - Wholesale (Small)		280.00
			CAT C - Retail (Large)		150.00
			CAT D - Retail (Medium)		130.00
			CAT E - Retail (Small)		100.00
			CAT F - Polyethylene Sellers		70.00
165		1422246	Poultry Farms	Per Annum	
			CAT A - Above 2000 Birds		580.00
			CAT B - Up to 2000 Birds		350.00
			CAT C - Up to 1000 Birds		280.00
			CAT D - Up to 500 Birds		180.00
166		1422137	Private Meat Van	Per Annum	100.00
167		1422138	Private Recreational Parks	Per Annum	
			CAT A - Large Scale		650.00
			CAT B - Medium Scale		480.00
			CAT C - Small Scale		250.00
168		1422028	Private Security	Per Annum	
			CAT ‘A’		4,800.00
			CAT ‘B’		3,500.00
			CAT ‘C’		2,000.00

Main Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	2025 (Ghc Gp)
169	i.	1422025	Professional Firms/Individuals <i>(Architectural, Auditing, Accounting, Engineering, Legal Firms etc.)</i>	Per Annum	
			CAT A - International		3,500.00
			CAT B - National		2,800.00
			CAT C - Regional		2,500.00
			CAT D - Local		1,800.00
			CAT E - Partnership		750.00
			CAT F - Solo		580.00
			CAT G - Others		350.00
	ii.		<i>Draughtsmanship Business</i>		
			CAT 'A'		380.00
			CAT 'B'		250.00
170		1422138	Publishing Houses	Per Annum	
			CAT A I - Publishing Cum Wholesale		12,500.00
			CAT A II - Publishing Cum Wholesale		3,500.00
			CAT B - Publishing and Retail Outlets		3,000.00
			CAT C - Publishing Only (Medium)		1,800.00
			CAT D - Publishing Only (Small)		600.00
171		1422013	Quarry/Sand Operators	Per Annum	
			CAT A - Mechanised Quarry (Large)		9,000.00
			CAT B - Mechanised Quarry (Medium)		4,500.00
			CAT C - Mechanised Quarry (Small)		2,400.00
			CAT D - Sand Winning		600.00
			CAT E - Stone, Laterite & Gravels		
			Contractors		500.00
			CAT F - Manual Stone Crackers/Labourers		90.00
172	i.	1422248	Real Estate Operators <i>Agents</i>	Per Annum	
			CAT A - Large Scale		1,500.00
			CAT B - Medium Scale		1,000.00
			CAT C - Small Scale		500.00
	ii.		<i>Developers</i>		
			CAT A - Large Scale		8,500.00
			CAT B - Medium Scale		7,500.00
			CAT C - Small Scale		3,000.00
	iii.		<i>Property Managers</i>		
			CAT A - Large Scale (International)		3,800.00
			CAT B - Medium Scale (National)		1,800.00
			CAT C - Small Scale (Local)		300.00

912		LOCAL GOVERNMENT BULLETIN, 18TH MARCH, 2024			
Main Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	2025 (Gh¢ Gp)
173		1422249	Recycling Plants/Companies	Per Annum	
			CAT ‘A’		4,000.00
			CAT ‘B’		3,500.00
			CAT ‘C’		2,000.00
			CAT ‘D’		1,500.00
174		1422052	Refrigerator/Air Condition Mechanics	Per Annum	
			CAT ‘A’		200.00
			CAT ‘B’		100.00
175		1422250	Rubber Stamp Makers	Per Annum	90.00
176		1422294	Rubber Cutting Machine Operators	Per Annum	
			CAT 'A'		100.00
			CAT 'B'		75.00
177	A.	1422251	Safety Goods/Accessories	Per Annum	
			Protective Wears (e.g. PPEs)		
			CAT A - Health & Workplace (Large)		1,500.00
			CAT B - Health & Workplace (Medium)		800.00
			CAT C - Health Items Only		500.00
			CAT D - Workplace Items Only		300.00
			CAT E - Producers Only		210.00
	B.	1422251	Fire Extinguisher Dealers		
			CAT ‘A’		280.00
			CAT ‘B’		150.00
178	A.	1422169	Sanitary Facilities - Private	Per Annum	
			Bathhouse Operators		
			CAT A - Above 12 Showers (Including Toilet Facility)		370.00
			CAT B - 9 -12 Showers (Including Toilet Facility)		300.00
			CAT C - Up to 8 Showers (Including Toilet Facility)		250.00
			CAT D - 13 Showers and Above		150.00
			CAT E - 9-12 Showers		120.00
			CAT F - 8 Showers and Below		100.00
	B.	1422169	Toilet Operators (Private)		
			CAT A - Above 24 Seater		250.00
			CAT B - Up to 24 Seater		180.00
			CAT C - 9-16 Seater		150.00
			CAT D - Up to 8 Seater		100.00

LOCAL GOVERNMENT BULLETIN, 18TH MARCH, 2024					913
Main Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	2025 (Gh¢ Gp)
	C.	1422169	Urinal Operators (Private) CAT A - Large Scale CAT B - Medium Scale CAT C - Small Scale		 180.00 130.00 50.00
179		1422210	Satellite TV/Dish Installation Dealers CAT 'A' CAT 'B' CAT 'C'		 700.00 500.00 200.00
180		1422141	Scrap Metal Dealers CAT A - Large Scale (Export) CAT B - Medium Scale (Depot) CAT C - Small Scale (Collection Points) CAT D - Very Small Scale (Collection Points) CAT E - Individual Collectors	Per Annum	 3,000.00 2,000.00 750.00 400.00 190.00
181		1422206	Security Fencing Companies CAT A - Large Scale CAT B - Medium Scale CAT C - Small Scale	Per Annum	 580.00 370.00 270.00
182		1422015	Service/Filling Stations CAT A - Multi Purpose - Large (eg. Fuel, Shopping Centre, Vulcanizing, Washing Bay, etc.) CAT B - Multi Purpose - Medium (eg. Fuel, Shopping Centre, Vulcanizing, Washing Bay) CAT C - Fuel and Shopping Centres CAT D - Fuel, and Washing Bay CAT E - Fuel Only CAT F - Surface Tank Points CAT G - Sale of Lubricants CAT H - Kerosene CAT I - LPG Retail Points (Large) CAT J - LPG Retail Points (Medium) CAT K - LPG Retail Points Only (Small)	Per Annum	 5,000.00 3,800.00 3,500.00 1,800.00 1,000.00 500.00 210.00 100.00 1,500.00 1,000.00 700.00
183		1422253	Ship Maintenance/Repair Companies CAT 'A' CAT 'B' CAT 'C' CAT 'D' CAT 'E'	Per Annum	 7,500.00 6,000.00 4,500.00 3,000.00 1,750.00

LOCAL GOVERNMENT BULLETIN, 18TH MARCH, 2024					915
Main Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	2025 (Gh¢ Gp)
184		1422253	Shipping Companies	Per Annum	49,500.00
185		1422254	Signage Makers	Per Annum	
			CAT A - Digital		450.00
			CAT B - Non-digital		280.00
186		1422254	Signage Writers	Per Annum	
			CAT A - Electronic		280.00
			CAT B - Manual		150.00
187		1422256	Software Development/Software Support Companies	Per Annum	
			CAT A - International Companies		10,500.00
			CAT B - National Large		7,000.00
			CAT C - National Medium		4,500.00
			CAT D - National Small		1,700.00
			CAT E - Individual Developers		700.00
188		1422260	Straw Basket Weavers and Sales	Per Annum	90.00
189		1422128	Telecommunication Companies	Per Annum	
	A.	1422128	Internet (Data) Services Providers		
			CAT ‘A’		4,800.00
			CAT ‘B’		2,800.00
			CAT ‘C’		2,000.00
			CAT ‘D’		1,000.00
	B.	1422128	Phone and Internet Services Providers		
			CAT A - Head Office		22,000.00
			CAT B - Regional/Municipal/District Offices		19,000.00
			CAT C - Service Centres (Retail Shops)		14,000.00
			CAT D - Outsourced Service Centres		
			(Retail Shops)		9,500.00
			CAT E - Warehouses		15,750.00
	C.	1422128	Tower Infrastructure & Other Service Providers		4,800.00
190		1422128	Terrazzo Making	Per Annum	
			CAT A - Two Machines and above		200.00
			CAT B - One Machine		150.00
191		1422019	Timber Products Retail Outlets		
			CAT A - Large Scale		600.00
			CAT B - Medium Scale		400.00
			CAT C - Small Scale		180.00

LOCAL GOVERNMENT BULLETIN, 18TH MARCH, 2024					915
Main Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	2025 (Gh¢ Gp)
192		1422110	Trade/Custom/Inspection Companies	Per Annum	
			CAT 'A'		3,700.00
			CAT 'B'		2,200.00
			CAT 'C'		1,205.00
193		1422283	Tourism Licenced Facilities	Per Annum	
	A.	1422283	Accommodation Facilities		
	i.		Hotels/Beach Resorts/Motels/Apartments		
			CAT A - Five Star		10,000.00
			CAT B - Four Star		7,000.00
			CAT C - Three Star		3,500.00
			CAT D - Two Star		1,000.00
			CAT E - One Star		500.00
	i		<i>Guesthouses (16 & Above Rooms)</i>		1,000.00
	ii.		<i>Guesthouses (10-15 Rooms)</i>		500.00
	iii		<i>Guesthouses (4-9 Rooms)</i>		300.00
	iii.		<i>Budget Hotels</i>		200.00
	iv.		<i>Hostels (Private):</i>		
			CAT A - Above 50 Beds		1,500.00
			CAT B - 21-50 Beds		1,000.00
			CAT C - 11-20 Beds		700.00
			CAT D - Up to 10 Beds		300.00
	B.	1422283	Beach Recreational Facilities		
			CAT ‘A’		500.00
			CAT ‘B’		200.00
	C.	1422283	Body Building Gyms		
			CAT A - Large Scale (Club Setting)		300.00
			CAT B - Medium Scale		200.00
			CAT C - Small Scale		120.00
	D.	1422283	Food & Beverage (Eating/Catering Houses)		
	i.		<i>Formal Catering Services</i>		
			Restaurants		
			CAT A - Grade 1		900.00
			CAT B - Grade 2		700.00
			CAT C - Grade 3		300.00
			Fast Food		
			CAT A - Grade 1		2,000.00
			CAT B - Grade 2		1,200.00
			CAT C - Grade 3		600.00
			Coffee Shop		
			CAT A - Grade 1		600.00
			CAT B - Grade 2		300.00
			CAT C - Grade 3		200.00

Main Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	2025 (Ghc Gp)
			Salad Bars		
			CAT A - Grade 1		300.00
			CAT B - Grade 2		200.00
			CAT C - Grade 3		100.00
			Highway Rest Stops		
			CAT A - Grade 1		1,850.00
			CAT B - Grade 2		800.00
			CAT C - Grade 3		500.00
	ii.		Informal Catering Services		
	-		<i>Traditional Catering Establishments</i>		
			<i>(Chop Bars)</i>		
			CAT A - Grade 1		180.00
			CAT B - Grade 2		100.00
	-		<i>Drinking Bars</i>		
			CAT A - Grade 1		350.00
			CAT A - Grade 1		250.00
			CAT B - Grade 2		120.00
	-		<i>Snack Bars</i>		
			CAT A - Grade 1		180.00
			CAT B - Grade 2		100.00
	-		<i>Outdoor Catering Establishments</i>		
			CAT A - Grade 1		280.00
			CAT B - Grade 2		100.00
	-		<i>Local Fast Food Vendors</i>		
			CAT A - Grade 1		150.00
			CAT B - Grade 2		100.00
E.	1422283		Multi-Purpose Facilities		
	i.		<i>Conference Centre</i>		
			CAT A - Grade 1		500.00
			CAT B - Grade 2		250.00
	ii.		<i>Event Centre</i>		
			CAT A - Grade 1		1,400.00
			CAT B - Grade 2		1,000.00
			CAT C - Club Houses		1,200.00
			CAT D - Club Houses		500.00
	iii.		<i>Convention/Exhibition Centre</i>		
			CAT A - Grade 1		500.00
			CAT B - Grade 2		250.00
	iv.		<i>Banquet Facilities</i>		
			CAT A - Grade 1		500.00
			CAT B - Grade 2		250.00

LOCAL GOVERNMENT BULLETIN, 18TH MARCH, 2024					915
Main Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	2025 (Ghc Gp)
	F.	1422283	Nightclubs and Theatres		
	i.		<i>Nightclub</i>		
			CAT A - Grade 1		990.00
			CAT B - Grade 2		350.00
	ii.		<i>Pub</i>		
			CAT A - Grade 1		900.00
			CAT B i Grade 2		500.00
			CAT B - Grade 2		350.00
	iii.		<i>Movie House</i>		
			CAT A - Grade 1		800.00
			CAT B - Grade 2		400.00
	iv.		<i>Theatre</i>		
			CAT A - Grade 1		5,900.00
			CAT B - Grade 2		2,900.00
	v.		<i>Spa</i>		
			CAT A - Spa with more than 3 Add-on Services		2,000.00
			CAT B - Spa with 2-3 Add-on Services		950.00
			CAT C - Spa Only		500.00
	H.	1422283	Travel Trade Enterprises		
	i.		<i>Travel and Tour Operators</i>		
			CAT A - With I.A.T.A. Licence		600.00
			CAT B - Without I.A.T.A. Licence		500.00
			CAT C - Tour Operators		400.00
	ii.		<i>Car Hiring/Rental Services</i>		
			CAT A - Large Scale		750.00
			CAT B - Medium Scale		350.00
			CAT C - Small Scale		200.00
194		1422129	Transport Companies	Per Annum	
	i.		<i>Road Operators</i>		
			CAT A - With Own Terminal		7,800.00
			CAT B - Operating from Publicly Owned Terminal		700.00
	ii.		<i>Rail Operators</i>		
			CAT 'A'		1,000.00
			CAT 'B'		900.00
	iii.		<i>Fuel Haulage Companies</i>		
			CAT A - 50 Trucks and Above		10,000.00
			CAT B - 30- 49 Trucks		7,500.00
			CAT C - 20-29 Trucks		5,000.00
			CAT D - 15-19 Trucks		3,500.00
			CAT E - 10-14 Trucks		2,000.00
			CAT F - 6-9 Trucks		1,500.00
			CAT G - 1-5 Trucks		1,000.00

LOCAL GOVERNMENT BULLETIN, 18TH MARCH, 2024					915
Main Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	2025 (Ghc Gp)
	iv.		<i>Bullion Service Companies</i>		
			CAT A - 10 & Above Vans		3,000.00
			CAT B - 5 to 9 Vans		2,500.00
			CAT C - Below 5 Vans		1,500.00
195		1422130	Transport Charges - Commercial	Per Annum	
	A.	1422130	Transport Unions (Lorry Park Operations)		
			CAT 'A'		2,000.00
			CAT 'B'		1,500.00
			CAT 'C'		1,000.00
			CAT 'D'		750.00
	B.	1422130	Route Operating Permit		
			Type A Permit (Transport Entities, Renewal)		400.00
			Type B Permit		2,000.00
			CAT B - Additional Route		400.00
	A.		Gas Storage Plants		70,000.00
	B.		Waste Treatment Plants		
			CAT A - Sewage		2,500.00
			CAT B - E-waste		1,800.00
			CAT C - Others		1,000.00
196		1422021	Tyre Manufacturing	Per Annum	
			CAT A - Manufacturers		2,500.00
			CAT B - Remoulding (OTR)		500.00
197		1422052	TV & Radio Repairers	Per Annum	100.00
198			Upholstery Dealers		
			CAT A - Production & Sales		500.00
			CAT B - Sales		400.00
			CAT C - Production		250.00
199		1422042	Used Clothing Sales ('Second Hand')	Per Annum	
			CAT A - Importers/Wholesalers		2,000.00
			CAT B - Distributors		1,000.00
			CAT C - Retailers (Shops)		500.00
			CAT D - Retailers (Containers/Kiosks/ Tabletops)		200.00
			CAT E - Retailers (Tabletops)		150.00
200		1422265	Utility Vendors	Per Annum	
			CAT 'A'		400.00
			CAT 'B'		250.00
			CAT 'C'		140.00

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Main Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	2025 (Gh¢ Gp)
201		1422266	Vehicle Examination & Licencing Centres - Private	Per Annum	
			CAT 'A'		3,200.00
			CAT 'B'		2,800.00
202		1422267	Veterinary Clinic/Hospital	Per Annum	
			CAT A - Vet, Lab and Shop		250.00
			CAT B - Vet and Shop		180.00
			CAT C - Vet Only		150.00
			CAT D - Shop Only		100.00
203		1402268	Warehouse (Private)	Per Annum	
	A.	1402268	Customs Bonded Warehouse/ Container Depot		
			CAT ‘A’		10,000.00
			CAT ‘B’		7,000.00
			CAT ‘C’		5,200.00
			CAT ‘D’		3,500.00
	B.	1402268	Un-bonded Warehouse		
			CAT A - 100m x 70m		8,000.00
			CAT B - 80m x 50m		5,500.00
			CAT Ci		3,500.00
			CAT Cii - 60m x 30m		2,500.00
			CAT D - Others		600.00
204		1422288	Waste Management Companies	Per Annum	
	A.	1422288	Dislodging Companies		
			CAT ‘A’		580.00
			CAT ‘B’		380.00
	B.	1422288	Mine Waste Companies		
			CAT ‘A’		2,800.00
			CAT ‘B’		17,000.00
	C.	1422288	Refuse Collection Companies		
			CAT 'A'		10,000.00
			CAT 'B'		5,000.00
			CAT ‘C’		900.00
			CAT ‘D’		500.00
	D.	1422288	Refuse Dump Container Depot Managers		
			CAT ‘A’		380.00
			CAT ‘B’		350.00
			CAT ‘C’		280.00

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Main Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	2025 (Gh¢ Gp)		
205		1422139	Wood Fuel	Per Annum			
			CAT A - Charcoal Producers		120.00		
			CAT B - Firewood Sellers (Large)		120.00		
			CAT C - Firewood Sellers (Medium)		100.00		
			CAT D - Firewood Sellers (Small)		60.00		
			CAT E - Charcoal Sellers		60.00		
206		1422245	Wood Sellers	Per Annum			
	A.	1422245	Bamboo Dealers				
			CAT 'A'		150.00		
			CAT 'B'		100.00		
	B.	1422245	Plywood Sellers				
			CAT ‘A’		500.00		
			CAT ‘B’		350.00		
			CAT ‘C’		300.00		
			CAT ‘D’		200.00		
	SCHEDULE II: REVENUE UPPER LIMITS						
	8.1 LICENCES/PERMITS						
8.2 PERMITS							
1			Development/Planning Permits	Per Project			
		1412004	Forms				
	i.	1412004	Development Permit Application Form		100.00		
	ii.	1412004	All Other Forms (e.g. Temporary Structures, Demolition, Renovation etc.)		50.00		
2			Building Processing Fee (Non-Refundable Deposit)				
	i.	1412032	Residential		630.00		
			2 Storey Residential Development		250.00		
			3 Storey Residential Development (below a gross floor area of 450m²)		300.00		
			3 Storey and Above Residential Development (Above gross floor area of 450m²)	400 + 30% of 400 per gross floor area of 450m²	200.00		
			Apartments		300-500		
	ii.	1412032	Commercial				
	-		Filling Station/Gas Station		1,000.00		
	-		Shops				
			Up to 2 Storey Shops Development		500.00		
			Shops Development (below a gross floor area of 450m²)		500.00		
			Shops Development (above gross floor area of 450m²)		500.00		

Main Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	2025 (Gh¢ Gp)
	-		Hotels		
			1 Storey Hotel Building		1,000.00
			2 Storey Hotel Building		500.00
			Storey Hotel Building		650.00
			Building (above a gross floor area of 450m²)		1,000.00
	-		Restaurants		
			Single Storey Restaurant		300.00
			2 Storey Restaurant		400.00
			3 Storey Restaurant		600.00
			Building with gross floor area above 450m²		1,000.00
	-	WD	Multi-storey Parking Facility		
			2 Storey Parking Facility		1,000.00
			3 Storey Parking Facility		1,000.00
			Parking Facility (above a gross floor area of 450m²)		1,000.00
	-		Banking Hall		
			1 Storey Banking Hall		1,000.00
			2 Storey Banking Hall		1,000.00
			3 Storey Banking Hall		1,000.00
			Banking Hall with a gross floor area above 450m²		1,000.00
	-		Radio/TV Station Building		
			1 Storey Building		1,000.00
			2 Storey Building		1,000.00
			3 Storey Building		1,000.00
			Building with gross floor area above 450m²		1,000.00
	-		Telecommunication Mast		1,000.00
	-		Printing Houses		
			1 Storey Printing House		1,000.00
			2 Storey Printing House		1,000.00
			3 Storey Printing House		1,000.00
			Building with gross floor area above 450m²		1,000.00
	-		Funeral Home		
			CAT A - 3 Storey Funeral Home		1,000.00
			CAT B - 2 Storey Funeral Home		1,000.00
			CAT C - Storey Funeral Home		1,000.00
			Funeral Home Building with gross floor area above 450m²		1,000.00
iii.			Civic and Cultural		
	-		Offices		
			Up to 2 Storey Office		1,000.00
			3 Storey Office		1,000.00
			Building with gross floor area above 450m²		1,000.00

Main Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	2025 (Ghc Gp)
			Churches/Mosque		
			1 Storey		1,000.00
			2 storey		1,000.00
			3 Storey		1,000.00
			Building with gross floor area above 450m ²		1,000.00
	-		Hospital/Clinic/Laboratory		
			1 Storey Hospital/Clinic/Laboratory		1,000.00
			2 Storey Hospital/Clinic/Laboratory		1,000.00
			3 Storey Hospital/Clinic/Laboratory		1,000.00
			Building with gross floor area above 450m ²		1,000.00
iv.			Factories/Industrial Buildings		
	-		<i>Warehouse (Storage Only)</i>		
			1 Storey Warehouse (Storage Only)		1,000.00
			2 Storey Warehouse (Storage Only)		1,000.00
			3 Storey Warehouse (Storage Only)		1,000.00
			Building with gross floor area above 450m ²		1,000.00
	-		<i>Warehouse and Office</i>		
			1 Storey Warehouse and Office		1,000.00
			2 Storey Warehouse and Office		1,000.00
			3 Storey Warehouse and Office		1,000.00
			Building with gross floor area above 450m ²		1,000.00
	-		<i>Warehouse and Residence</i>		
			1 Storey Warehouse & Residence		1,000.00
			2 Storey Warehouse & Residence		1,000.00
			3 Storey Warehouse & Residence		1,000.00
			Building with gross floor area above 450m ²		1,000.00
	-		<i>Factories</i>		
			Up to 2 Storey Factory		1,000.00
			Up to 3 Storey Factory		1,000.00
			Factory with gross floor area above 450m ²		1,000.00
	-		<i>Industrial Complex</i>		
			Up to 2 Storey Industrial Complex		1,000.00
			Up to 3 Storey Industrial Complex		1,000.00
			Industrial Complex with gross floor area above 450m ²		1,000.00
v.			Education (Private)		
	-		<i>Preschool</i>		
			1 Storey Preschool		1,000.00
			2 Storey Preschool		1,000.00
			3 Storey Preschool		1,000.00
			Building with gross floor area above 450m ²		1,000.00

Main Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	2025 (Ghc Gp)
	-		<i>Basic School</i>		
			1 Storey Basic School		1,000.00
			2 Storey Basic School		1,000.00
			3 Storey Basic School		1,000.00
			Building with gross floor area above 450m ²		1,000.00
	-		<i>Second Cycle School</i>		
			1 Storey Second Cycle School		1,000.00
			2 Storey Second Cycle School		1,000.00
			3 Storey Second Cycle School		1,000.00
			Building with gross floor area above 450m ²		1,000.00
	-		<i>Basic and Second Cycle</i>		
			1 Storey Basic and Second Cycle School		1,000.00
			2 Storey Basic and Second Cycle School		1,000.00
			3 Storey Basic and Second Cycle School		1,000.00
			Building with gross floor area above 450m ²		1,000.00
	-		<i>Vocational/Technical</i>		
			1 Storey Vocational/Technical School		1,000.00
			2 Storey Vocational/Technical School		1,000.00
			3 Storey Vocational/Technical School		1,000.00
			Building with gross floor area above 450m ²		1,000.00
	-		<i>Tertiary</i>		
			1 Storey Private Tertiary School Building		1,000.00
			2 Storey Private Tertiary School Building		1,000.00
			3 Storey Private Tertiary School Building		1,000.00
			Building with gross floor area above 450m ²		1,000.00
	-		<i>Driving Schools</i>		
			1 Storey Private Driving School		1,000.00
			2 Storey Private Driving School		1,000.00
			3 Storey Private Driving School		1,000.00
			Building with gross floor area above 450m ²		1,000.00
vi.			Open Space & Recreational Development	Per Metre Square	
			Sports Complex		1,500.00
			Events Centre		1,000.00
	-		Commercial - Telecommunication Mast		
	-		Mixed Use		
	-		Recreational Development		
	-		Renovation/Rehabilitation/Refurbishment		2,000.00
	-		Hoarding		500.00
	-		Demolition		2,000.00
	-		Fence Wall Only		
	-		Approval In Principle (AIP)	One Time Payment	0.20
	-		Certificate of Habitation/Occupancy		200-500

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Main Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	2025 (Gh¢ Gp)
3	vii.	1412032	Validation of Spatial Data	One Time Payment	
	-		<i>Tracing/Site Plan Extract</i>		
			0.16 acre		105.00
			0.17 acre - 0.32 acre (Local Plan Extract)		270.00
			0.33 acre - 1 acre		450.00
			Above 1 acre		630.00
			Quick Search (Endorsed)		
	-		<i>Zoning Comments</i>		250-450
			0.16 acre		200.00
			0.17acre-0.32 acre		300.00
			0.33acre-1 acre		450.00
			Above 1 acre		600.00
	-		<i>Surveying/Demarcation</i>		
			0.16 acre		270.00
			0.17 acre - 0.32 acre		450.00
			0.33 acre - 1 acre		675.00
			Above 1 acre		900.00
		1412033	Building Permit Charges		
	A.	1412033	New Development		
	i.		<i>Building/Permanent Structure</i>	Cost of Construction	6 Per Metre Square
	ii.		<i>Residential</i>		
			CAT A - (First Class)		8.00
			CAT B - (Second class)		7.00
			CAT C - (Third class)		6.00
	iii.		<i>Commercial</i>		
			CAT A - (First Class)		12 to 15
			CAT B - (Second Class)		10 to 12
			CAT C - (Third Class)		10.00
	iv.		<i>Renewal for Temporary Structures</i>		
	v.		<i>Hoarding Permit (Only)</i>	Per Linear Metre	10.00
	vi.		<i>Fence Wall Permit (Only)</i>	Cost of Construction	Per Metre
			CAT A - (First Class)		
			CAT B - (Second Class)		5.00
			CAT C (Third Class)		4.00
	B.	1412033	Building Permit Renewal (Upon Expiration of Original Permit/ Extension of Time)	m²	
	i.		Residential	Per Case	2.50
	ii.		Commercial		5.00
	iii.		Factories/Industrial		5.00

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Main Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	2025 (Ghc Gp)
	iv.		Civic & Cultural		5.00
	v.		Recreational Development		5.00
	vi.		Educational		5.00
	vii.		Renewal for Temporary Structures		1/2 First Pix
	C.	1412033	Permit to Repair/Renovate/Rehabilitate/Refurbish		
	i.		Telecommunication Mast	Per Installation	3,750.00
	ii.		Permament Structures	Cost of Construction	3 to 7
	D.	1412033	Temporary Structure Permit (Constructional Site)		
			Industrial/Commercial Properties/Office	Per Meter Square	3.00
			Mixed Use		3.00
			Residential		3.00
	E.	1412033	Temporary Structure Permit	Per Meter Square	
	i		Sheds		3.00
	ii.		Wooden Kiosks/Sheds		3.00
		1412033	Temporary Structure Permit	Per Annum	
			5 Feet		50.00
			5 Feet-8 Feet		80.00
			8 - 10 Feet		100.00
			10 - 15 Feet		150.00
			15 Feet - 20 Feet		200.00
			40 Feet		400.00
	F.	1412033	Billboards	Per Meter Square	
	i.		Road Arch		
			CAT A - Class A1 (Along First Class Access)		67.27
			CAT B - Class A2 (Along Second Class Access)		59.42
			CAT C - Class A3 (Along Third Class Access)		51.57
	ii.		Unipole Spectacular		
			CAT A - Class A1 (Along First Class Access)		67.27
			CAT B - Class A2 (Along Second Class Access)		59.42
			CAT C - Class A3 (Along Third Class Access)		51.57
	iii.		LEDs		
			CAT A - Class A1 (Along First Class Access)		67.27
			CAT B - Class A2 (Along Second Class Access)		59.42
			CAT C - Class A3 (Along Third Class Access)		51.57

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Main Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	2025 (Ghc Gp)	
	iv.		<i>Building Wrap/Wall Drapes</i>			
			CAT A - Class A1 (Along First Class Access)		67.27	
			CAT B - Class A2 (Along Second Class Access)		59.42	
			CAT C - Class A3 (Along Third Class Access)		51.57	
	v.		<i>Vehicular Adverts</i>			
			CAT A - Class A1 (Along First Class Access)		67.27	
			CAT B - Class A2 (Along Second Class Access)		59.42	
			CAT C - Class A3 (Along Third Class Access)		51.57	
	vi.		<i>Banners</i>			
			CAT A - Class A1 (Along First Class Access)		67.27	
			CAT B - Class A2 (Along Second Class Access)		59.42	
			CAT C - Class A3 (Along Third Class Access)		51.57	
	vii.		<i>Other Adverts</i>			
	-		<i>Bus Stop Shelters</i>			
			CAT A - Class A1		730.00	
			CAT B - Class A2		480.00	
			CAT C - Class A3		340.00	
	-		<i>Flag Poles</i>			
			CAT A - Class A1		530.00	
			CAT B - Class A2		438.00	
			CAT C - Class A3		400.00	
	-		<i>Group Directional Signs</i>			
			CAT A - Class A1		7,870.00	
			CAT B - Class A2		7,350.00	
			CAT C - Class A3		6,370.00	
	-		Lamp Post Advertisement (Street Light Poles)		340.00	
	-		Structures on Designated Spectacular Sites			
	-		Renewal of Outdoor Adverts/Billboards	Per Case	50% of the Permit Cost	
G.	1412033		Other Charges			
i.			Certified True Copy	Per Request	Cost of Reproducing New Documents	

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Main Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	2025 (Gh¢ Gp)
	ii.		Certificate of Habitation (COH)		Cost of Reproducing New Documents
	iii.		Demolition Permit	Per Metre Square	900.00
	iv.		Permit for Construction		
	v.		Road Crossing (Cutting) Permit	Per Metre	
	-		Asphalt Roads		18.00
	-		Paved/Surfaced Dressed Road		11.00
	-		Along Road		3.00
	vi.		Thrust Boring	Per Metre	
	-		Asphalt Pavement		15.00
			Surface Dressed Road		10.00
	vii.		Permit for Construction of Tanks		
	-		Tank Farm	Per Meter Cube	
	-		Additional Tanks (Filling Stations and Others)	Per Tank	1,300.00
	-		Fuel Pumps	Per Pump	
4		1412034	Approval Fees for Land Application Sub-Divisions		
	i		Residential		
			<i>1st Class</i>		
			0.16 acre		7,200.00
			0.17-0.312 acre		8,000.00
			0.33-1 acre		9,500.00
			Above 1 acre		15,000.00
			<i>2nd Class</i>		
			0.16 acre		3,000.00
			0.17-0.312 acre		4,000.00
			0.33-1 acre		5,500.00
			Above 1 acre		7,500.00
			<i>3rd Class</i>		
			0.16 acre		1,800.00
			0.17-0.312 acre		3,100.00
			0.33-1 acre		4,500.00
			Above 1 acre		7,000.00
	ii		Commercial		
			0.16 acre		9,500.00
			0.17-0.312 acre		12,000.00
			0.33-1 acre		13,500.00
			Above 1 acre		15,500.00

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Main Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	2025 (Gh¢ Gp)
5	iii	1412035	Industrial		
			Heavy Duty		
			0.32 acre		7,500.00
			0.32-1 acre		11,000.00
			Above 1 acre		13,000.00
			Light Heavy		7,500.00
			0.32 acre		3,500.00
			0.32-1 acre		13,000.00
			Above 1 acre		
			Civic & Cultural		
			0.32 acre		12,500.00
			0.32-1 acre		14,000.00
			Above 1 acre		17,000.00
			Education		
			0.32 acre		12,500.00
			0.32-1 acre		14,000.00
			Above 1 acre		17,000.00
	A.	1412035	Change Of Use		
			Land Use Changes		
			Residential		
			<i>1st Class</i>		
			Up to 0.32 acre		3,000.00
			0.33-1 acre		3,500.00
			Above 1 acre		4,000.00
			<i>2nd Class</i>		
			Up to 0.32 acre		2,000.00
			0.33-1 acre		2,500.00
i.			Above 1 acre		3,000.00
			<i>3rd Class</i>		
			Up to 0.32 acre		1,500.00
			0.33-1 acre		2,000.00
			Above 1 acre		2,500.00
			Residential to Education		
			<i>1st Class</i>		
			Up to 0.32 acre		3,000.00
			0.33-1 acre		3,500.00
			Above 1 acre		4,000.00
			<i>2nd Class</i>		
			Up to 0.32 acre		2,000.00
			0.33-1 acre		2,500.00
			Above 1 acre		3,000.00

Main Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	2025 (Ghc Gp)
			3rd Class		
			Up to 0.32 acre		1,500.00
			0.33-1 acre		2,000.00
			Above 1 acre		2,500.00
	ii.		Residential to Light Industrial		
			1st Class		
			Up to 0.32 acre		3,000.00
			0.33-1 acre		3,500.00
			Above 1 acre		4,000.00
			2nd Class		
			Up to 0.32 acre		2,000.00
			0.33-1 acre		2,500.00
			Above 1 acre		3,000.00
			3rd Class		
			Up to 0.32 acre		1,500.00
			0.33-1 acre		2,000.00
			Above 1 acre		2,500.00
			Residential to Civic and Cultural		
			1st Class		
			Up to 0.32 acre		3,000.00
			0.33-1 acre		3,500.00
			Above 1 acre		4,000.00
			2nd Class		
			Up to 0.32 acre		2,000.00
			0.33-1 acre		2,500.00
			Above 1 acre		3,000.00
			3rd Class		
			Up to 0.32 acre		1,500.00
			0.33-1 acre		2,000.00
			Above 1 acre		2,500.00
	iii.		Industrial to Civic and Cultural		
			Heavy Duty		
			Up to 1 acre		15,000.00
			Above 1 acre		19,500.00
			Light Duty		
			Up to 1 acre		9,000.00
			Above 1 acre		13,500.00
			Industrial to Mixed Use		
			Heavy Duty		
			Up to 1 acre		19,500.00
			Above 1 acre		23,000.00
			Light Duty		
			Up to 1 acre		15,000.00
			Above 1 acre		18,000.00

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Main Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	2025 (Gh¢ Gp)
	iv.		Educational to Mixed Use		
			Up to 0.32 acre		11,000.00
			0.33-1 acre		15,000.00
			Above 1 acre		19,500.00
			Educational to Residential		
			Up to 0.32 acre		11,000.00
			0.33-1acre		15,000.00
			Above 1 acre		19,500.00
	v.		Open Space to Residential		
			0.33-1 acre		16,500.00
			Above 1 acre		19,500.00
			Open Space to Education		
			Up to 0.32 acre		12,000.00
			0.33-1 acre		16,500.00
			Above 1 acre		19,500.00
			Open Space to Education		
			Up to 0.32 acre		15,000.00
			0.33-1 acre		17,000.00
			Above 1 acre		19,500.00
	B.		Publication of Approved Rezoning Request		3,000.00
	C.		Approval of Local Plan		
			5 to 100 acres		
			101 to 200 acres		
			Above 201 acres		
	D.		Other Charges		
	i		Certified True Copy	Cost of Reproducing New Document	
	ii		Certificate of Habitation (COH)	% of Prevailing Building Fee 20%	
	iii		Demolition Permit	Per Case	900.00
	iv		Permit for Construction		
			Swimming Pool		750.00
			Fountain/Water Falls		600.00
			Tennis Court/Volleyball/Basket		600.00
			Ball		600.00
			Football Pitch		2,000.00
			Outdoor Jacuzzi		550.00
	v		Road Crossing (Cutting) Permit Fees		
			Asphalt Roads		18.00
			Paved/Surfaced Dressed Road	Per Case	11.00
	vi		Thrust Boring		
			Asphalt Pavement Roads	Per Metre	15.00
			Surface Dressed Road	Metre	10.00

LOCAL GOVERNMENT BULLETIN, 18TH MARCH, 2024					915
Main Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	2025 (Ghc Gp)
	vii		Permit for Construction of Additional Septic Tank		
			Residential	Per Tank	75.00
			Commercial and Industrial	Per Tank	160.00
	viii		Permit for Construction of Additional Tank		
			Filling Stations and Others	Per Tank	1,300.00
	ix		Construction of Roads, Kerbs, Gutters by Estate Developers		1% of Cost of Dev't
8.0 SCHEDULE II: REVENUE UPPER LIMITS					
8.3 FEES					
1		1423006	Burial (Cemetery) Fees		
	i.		General	Per Burial	
			CAT A - 1 - 5 Years		30.00
			CAT B - 6 -17 Years		50.00
			CAT C - Adults (18 Years & Above)		800.00
			CAT D - Tombstone e.g. Marble, Terrazzo, Vault		4,500.00
			CAT E - Concrete Vault with Building		10,000.00
			CAT H - Concrete Vault with Tombstone		8,500.00
			CAT G - Concrete Vault with Iron Bars/ Chain Fencing		1,500.00
			CAT E - Concrete Vault		7,000.00
	ii.		Grave Space Reservation - Public Cemetery		
			CAT A - Allocation	Onetime Payment	4,500.00
			CAT B - Renewal/Maintenance	Per Annum	900.00
	iii.		Cremation	Per Burial	
			CAT A - Foreigners		950.00
			CAT B - Non-Association Members, Ghanaians		650.00
			CAT C - Association Members, Ghanaians		500.00
	iv.		Exportation of Corpse (Outside Country)	Onetime Payment	2,000.00
	v.		Mausoleum	Per Burial	150.00
	vi.		Burials at Home (Applicable only to Areas with Designated Burial Sites)	Per Burial	270.00
	vii.		Exhumation of Corpse	Per Court Order	900.00
2		1423839	Business/Product Promotion	One Week	350.00
3		1423860	Crusade Outreach/Concert Programmes (Open Space)	Per Day	175.00

LOCAL GOVERNMENT BULLETIN, 18TH MARCH, 2024					915
Main Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	2025 (Ghc Gp)
4		1423012	Conservancy (Sanitary Services)		
	i.		<i>Franchised</i>		
			Public Toilet Operators	Per Month	150.00
			WC & Other Technologies	Per Visit	2.00
			KVIP	Per Visit	1.00
			Public Bathhouse Operators	Per Month	30.00
			Public Urinal Operators	Per Month	25.00
	ii.		<i>Assembly Operated</i>		
			Public Toilet	Per Visit	1.50
			Public Bathhouse		
			- No Shower	Per Visit	1.00
			- With Shower	Per Visit	2.00
			Public Urinals	Per Visit	0.50
5		1423861	Environmental Health Inspection and Certification Fee		
	A.		Application Forms	Onetime	8.00
	B.		Suitability (Health) Certification - Institutions	Per Visit	
	i.		<i>Water/Drink/Food (Primary Producers)</i>		
			CAT A - Large Scale		5,000.00
			CAT B - Medium Scale		1,500.00
			CAT C - Small Scale		800.00
	ii.		<i>Water/Drink/Food (Dealers/Users)</i>		
			CAT A - Hotels/Guesthouses/Hostels		400.00
			CAT A ii		250.00
			CAT A iii		150.00
			CAT B - Restaurants/Private Schools		500.00
			CAT B ii		350.00
			CAT B iii		280.00
			CAT C - Chop Bars/Drinking Bars/Wineshop		200.00
			CAT C ii		150.00
			CAT C iii		125.00
	iii		<i>Industrial</i>		
			<i>Production/Manufacturing/Warehousing</i>		
			CAT A		5,000.00
			CAT B		3,500.00
			CAT C		2,500.00
			CAT D		1,500.00
			<i>Bakeries</i>		
			CAT A		1,000.00
			CAT B		750.00
			CAT C		500.00
			CAT D		150.00

LOCAL GOVERNMENT BULLETIN, 18TH MARCH, 2024					915
Main Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	2025 (Ghc Gp)
6	C.	1423862	<i>Schools</i>		
			CAT A		1,500.00
			CAT B		1,000.00
			CAT C		500.00
			CAT D		250.00
			<i>Filling Station</i>		
			CAT A		1,500.00
			CAT B		1,000.00
			CAT C		500.00
			<i>Washing Bays</i>		
			CAT A		550.00
			CAT B		450.00
			CAT C		350.00
			<i>Haulage Establishment</i>		
			CAT A		3,000.00
			CAT B		2,500.00
			CAT C		2,000.00
			<i>Health Facility/Herbal Clinics</i>		
			CAT A		1,000.00
			CAT B		750.00
			CAT C		500.00
			Health Certificate - Individuals		
			New Entrant		15.00
			Renewal		7.00
			Export/Conveyance		
			<i>Animals</i>		
			Cow (Foreign Heardsmen)	Per Animal	16.00
			Cow (Local Heardsmen)	Per Animal	17.00
			Sheep, Goats, Pigs, Donkey, Dog etc.	Per Animal	10.00
			Birds	Per Bird	5.00
			Fish	Per Basket	5.00
			Bush Meat	Per Animal	5.00
			<i>Baobab</i>		
			Large Truck	Per Load	210.00
			Medium Truck	Per Load	150.00
			<i>Bamboo</i>	Per 100 Culms	21.00
			<i>Cane/Rattan</i>		
			CAT A	Per Bundle	14.00
			CAT B	Per Maxi Bag	9.00
			CAT C	Per Mini Bag	7.00
			<i>Charcoal</i>	Per Bag	50.00

Main Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	2025 (Ghc Gp)
	vi.		<i>Cotton</i>	Per Load	
			- Articulated Truck	Per Load	35.00
			- Mummy Truck	Per Load	21.00
			- Kia Truck	Per Load	21.00
	vii.		<i>Cola Nut</i>		
			CAT A	Per Maxi Bag	4.50
			CAT B	Per Mini Bag	3.00
	viii.		<i>Firewood</i>		
			- Articulated Truck	Per Load	60.00
			- Mummy Truck	Per Load	50.00
			- Kia Truck	Per Load	35.00
			- Abossey Okai Macho Motor King/ Donkey Cart	Per Load	14.00
	ix.		<i>Fruits (Banana, Mango, Pawpaw, Pineapple, Pear, Oranges etc.)</i>	Per Crate/Bag/Basket	6.00
	x		<i>Cereals (Millet, Sorghum, Maize, Beans, Guinea Corn etc.)</i>		
			Maxi Bag		7.50
			Mini Bag		3.50
	xi.		<i>Coconut</i>		5.00
			- Articulated Truck	Per Load	525.00
			- Mummy Truck	Per Load	320.00
			- Kia Truck	Per Load	220.00
	xii.		<i>Limestone</i>		
			- Above 7 Tonnes	Per Load	130.00
			- 6 to 7 Tonnes	Per Load	100.00
			- Up to 5 Tonnes	Per Load	65.00
	xiii.		<i>Milled Foods (Corn Dough, Cassava Dough, Groundnut Paste, Gari etc.)</i>	Per Bag/Per Container	9.00
	xiv.		<i>Palm Fruit</i>	Per Load	
			- Articulated Truck	Per Load	40.00
			- Mummy Truck	Per Load	40.00
			- Kia Truck	Per Load	40.00
			- Abossey Okai Macho'	Per Load	40.00
			- Motor King'	Per Load	40.00
	xv.		<i>Stones/Quarry/Gravel Products</i>		
			- Above 7 Tonnes	Per Load	50.00
			- 6 to 7 Tonnes	Per Load	40.00
			- Up to 5 Tonnes	Per Load	30.00
	xvi.		<i>Sand</i>		
			- Above 7 Tonnes	Per Load	30.00
			- 6 to 7 Tonnes	Per Load	25.00
			- Up to 5 Tonnes	Per Load	21.00

LOCAL GOVERNMENT BULLETIN, 18TH MARCH, 2024					915
Main Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	2025 (Ghc Gp)
			Smoked Meat/Fish	Per Bag	120.00
			Small Bag		75.00
	xvii.		Roots and Tubers		
			Yam		
			- Count	100 Pieces	15.00
			- Articulated Truck	Per Load	60.00
			- Mummy Truck	Per Load	40.00
			- Kia Truck	Per Load	25.00
			- 'Abossey Okai Macho'	Per Load	20.00
			- 'Motor King'	Per Load	20.00
			Cocoyam, Cassava, Potato, etc.		
			CAT A	Per Maxi Bag	7.00
			CAT B	Per Mini Bag	7.00
	xviii.		Vegetable Dealers	Per Bag/Crate/Basket	4.50
	xix.		Palm Oil, Coconut Oil, Groundnut Oil	Per Gallon (4.5 Litres)	7.00
	xx.		Shea Nuts	Per Maxi Bag	210.00
				Per Mini Bag	160.00
	xxi.		Shea Butter	Per Tonne	38.00
	xxii.		Sawn Wood Export		
			KIA Truck	Per Load	140.00
			- Tipper Truck	Per Load	200.00
			- Cargo Truck	Per Load	280.00
			- Articulated Truck	Per Load	250.00
	xxiii.		Off-Loading/Landing Fee		
			CAT A - Articulated Truck		300.00
			CAT B - Cargo Trucks & Buses		280.00
7		1423243	Hawkers' Fee	Per Day	2.00
8		1423246	Information Van Hiring (Assembly's)	Per Use	
			CAT A - Public Use		280.00
			CAT B - Private Use		600.00
9		1423872	ICT Centre Operations (Assembly's)		
10		1423246	Lorry Park Fee/Toll		
	i.		Commercial Vehicles	Per Day	
			Taxi		3.00
			Mini Bus Up to 12-23 Seater		3.00
			Bus/Kia Up to 24-33 Seater		3.00
			Bus/Kia (33 Seater +)		10.00
			Articulated Truck		10.00

LOCAL GOVERNMENT BULLETIN, 18TH MARCH, 2024					915
Main Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	2025 (Ghc Gp)
11	ii.	1423001	Tipper Truck	Per Hour	10.00
			Rig Saw (Yellow Tricycle)		2.00
			Non-Lorry Park Mobile Vehicles (e.g. Taxi)		8.00
			Wheel Cart /Trolley		5.00
			Private Vehicles		
			Saloon Cars		7.00
			Long Parking Full Day		13.00
			Mini Cargo Bus		20.00
			Medium Trucks		20.00
			Big Cargo Trucks		25.00
			Articulated Trucks		35.00
			Monthly Parking (for all Vehicles)		100.00
			Market/Shed		
			Market Tolls (Daily/Night Tolls)		2.00
12		1423011	Marriage Fees		
			Ordinance (Cap 127) Registration Certificate	Per Registration	200.00
			Customary Marriage (Resident)	Per Registration	100.00
			Customary Marriage (Foreign)	Per Registration	350.00
			Divorce Certificate (Customary)	Per Document	270.00
			Certificate of Marriage	Per Document	100.00
			Certified True Copy	Per Document	110.00
			Authentication of Marriage Certificate		
			(Request by 3rd Parties)	Per Document	70.00
			Filing of Notice/Caveat	Per Case	
			Marriage Ceremony (Weekend)	Per Case	100.00
			Search Fee (for Marriage Registration)	Per Case	50.00
			Search Fee (Marriage Certificate)	Per Document	60.00
			Licencing of Churches for Marriage	Per Church	
			CAT A		2,500.00
			CAT B		2,000.00
			CAT C		1,500.00
			Spinster/Bachelor Certificate	Per Document	300.00
13		1422029	Mobile Sales Vans (Per Vehicle)	Per Day	5.00
14		1423015	On-Street Parking		
			All Vehicle Types	Up to First 3 Hours	4.00
			All Vehicle Types	Additional Time	
				(Per Hour)	10.00
			Company Parking	Per Day	15.00
			Shop Owners Parking	Per Week	40.00

LOCAL GOVERNMENT BULLETIN, 18TH MARCH, 2024					915
Main Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	2025 (Ghc Gp)
15			Other Fees Declaration of Household		280.00
16		1423201	Sale of Contract Documents (All Categories) CAT A - Above 550,000 (Approved by Regional Tender Review Committee) CAT B - Above 75,000 - 550,000 (Approved by Entity Tender Committee) CAT C - Up to 75,000 (Approved by Entity Head)	One Time Payment	550.00 350.00 250.00
17		1423737	Search Fee (General Information)	Per Case	200.00
18		1423854	Slaughterhouse CAT A - Large Animals CAT B - Small Animals		25.00 15.00
19		1423854	Meat Van (Assembly - Door to Door Delivery) CAT A - Cow CAT B - Small Animals		5.00 3.00
20	A	1423866	Special Registration Fee Mining Companies' Registration CAT A - Large Scale CAT B - Medium Scale CAT C - Small Scale CAT D - Prospecting CAT E - Publication CAT F - Publication (Quarry) CAT G - Salt Mining	Onetime Payment	14,000.00 8,500.00 1,500.00 9,500.00 5,500.00 50.00 950.00
	B	1423866	Non-Governmental Institutions' Registration CAT A - International NGOs/CSOs CAT B - Local NGOs/CSOs CAT C - Community CSOs/CSOs	Onetime Payment	500.00 420.00 140.00
21	i. ii.	1422051	Warehouse Charges (in the Market) Daily/Overnight Charges (Per Head Load) Monthly Charges General Charges (Per Square Meters) Handling Charges (Per Tonne) Storage (Per Tonne) Administrative Charges (Per Tonne)		3.00 45.00 28.00 14.00 14.00

LOCAL GOVERNMENT BULLETIN, 18TH MARCH, 2024					915
Main Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	2025 (Gh¢ Gp)
	iii.		Liquid Oil (Drums - Per Head Load)		
			One (1) Drum		14.00
			One (1) Jerri Can		7.00
			Others (Negotiable)		
22		1423841	Warehouse Charges (Outside Market)	Per Month	
			CAT A - Above 20 Sq. Metres		5,200.00
			CAT B - 16 to 20 Sq. Metres		3,700.00
			CAT C - 11 to 15 Sq. Metres		2,600.00
			CAT D - 6 to 10 Sq. Metres		1,300.00
			CAT E - Up to 5 Sq. Metres		600.00
23		1423865	Waste Management	Per Trip	
	A		Dislodgement of Liquid Waste		
			Dislodging		800.00
			Tipping Fee (Liquid Waste)		100.00
	B		Solid Waste Collection		
	i.		Industrial/Commercial		
			120 to 240 Litre (Special Containers)	Per Month	200.00
			1100 Litres	Per Month	500.00
			3200 Litres	Per Month	1,200.00
			7000 Litres	Per Month	1,700.00
			12000 Litres	Per Month	2,000.00
			23000 Litres	Per Month	4,000.00
			23m³	Per Trip	420.00
			15m³	Per Trip	350.00
			12m³	Per Trip	280.00
			10m³	Per Trip	220.00
			Special Container (7m³)	Per Trip	210.00
			Construction Waste	Per Trip	850.00
			Educational Institutions	Per Month	280.00
			Factory Service - On Call	Per Trip	1,400.00
			Factory Service - Regular Service	Per Month	910.00
			Industrial Waste	Per Trip	1,400.00
			Hospitals/Clinics	Per Month	750.00
			Skip Loader Service	Per Trip	2,000.00
	ii.		Hiring of Refuse Containers Commercial		
			Rate (Hotels, Restaurants, etc.)	Per Trip	
			CAT A - 23m³ Container		750.00
			CAT B - 12m³ to 15m³ Container		450.00
			CAT C - 120 Litre to 240 Litre Bin		22.00

LOCAL GOVERNMENT BULLETIN, 18TH MARCH, 2024					915
Main Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	2025 (Ghc Gp)
	iii.		<i>Solid Waste Dumping</i>		
			CAT A - Domestic Waste		75.00
			Skip Truck/Roll-on Truck	Per Trip	42.00
			Kia Truck	Per Trip	28.00
			<i>Motor King</i>	Per Trip	15.00
			CAT B - Commercial Waste	Per Tonne	140.00
			CAT C - Industrial Waste	Per Tonne	150.00
			CAT D - Port Waste	Per Tonne	140.00
			CAT E - Construction Waste	Per Tonne	900.00
			CAT F - Destruction of Goods	Per Tonne	3,500.00
	C		Solid Waste Collection Services (Domestic)	Per Month	
	i.		<i>Communal Collection Service</i>		
			CAT A - Pay-as-you-dump		4.00
	ii.		<i>Door to Door Collection Service</i>		
			CAT A - 1st Class Residential Area		60.00
			CAT B - 2nd Class Residential Area		45.00
			CAT C - 3rd Class Residential Area		28.00
	iii.		<i>Sewage Maintenance Fees</i>		
			CAT A - Public Toilets		15.00
			CAT B - Domestic Toilets		12.60
			CAT C - Institutional Toilets		12.60
24		1423867	Road Block	Per Day	
			CAT A - Collector Access		650.00
			CAT B - Local Access		350.00
25		1423087	Towing Charges	Per Case	
			Private Vehicles (e.g. Saloon/4x4/SUVs)		300.00
			Light Heavy Vehicles (Kia Trucks and Buses)		380.00
			Dump Trucks (Tipper Trucks)		480.00
			Heavy Duty (e.g. Articulated Trucks)		750.00
			Tricycle Motors		60.00
26		1423086	Vehicle Stickers/Commercial Driver's Licence	Per Annum	
	i.		<i>General</i>		
			Taxi		20.00
			Floating		30.00
			Heavy Duty		30.00
			Light Duty		25.00
			Multi-Purpose		35.00

Main Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	2025 (Ghc Gp)
			4 - Wheel Cart (Truck)		5.00
			1 & 2 - Wheel Cart		2.00
			Tricycles/Motorcycles (Per Unit)		20.00
			Bicycle (Per Unit)		30.00
	ii.		Buses/Trotro		
			46 Passengers and Above		50.00
			34 - 45 Passengers		40.00
			24 - 33 Passengers		35.00
			8 - 23 Passengers		30.00
	iii.		Trucks		
			Articulated/Timber Trucks		60.00
			Cargo Trucks (Above 10 Tonnes)		30.00
			Cargo Trucks/Kia (Below 10 Tonnes)		20.00
			Tipper Trucks		
			Up to 9.5 Cubic Metres (Single Axle)		20.00
			10 - 14 Cubic Metres (Double Axle)		30.00
			15 - 25 Cubic Metres (Double*2)		60.00
	iv.		Tankers		
			1,100 - 1,500 Gallon Capacity		30.00
			2,000 - 2,500 Gallon Capacity		40.00
			3,000 - 7,000 Gallon Capacity		50.00
	v.		Earth/Excavating/Levelling Machinery		
			Bitumen Distributor		700.00
			Bitumen Tanker		450.00
			Other Heavy Duty Equipment		
	vi.		Bulldozers		
			- D. 6		60.00
			- D. 7		60.00
			- D 8		60.00
			Dumper		40.00
			Excavator		60.00
			Flat Truck		60.00
	vii.		Forklift		
			21 Tonnes and Above		60.00
			d		50.00
	viii.		Crane Mounted		
			60 - 100 Tonnes		70.00
			101 - 150 Tonnes		90.00
			151 - 250 Tonnes & Above		100.00
			Prime Mover		500.00
			Motor Grader (125 HPL)		350.00
			Pavement Compactor		170.00
			Pavement Roller		170.00
			Low Loader		170.00
			Road Roller		170.00

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Main Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	2025 (Gh¢ Gp)
			Tipping Trailer & Tractor		250.00
			Pay Loaders		170.00
			Small Track-excavators		250.00
			Large Track-excavators		350.00
			Vibrator Roller		170.00
			Wheel Loader		170.00
			Excavator Loader		60.00
			Wheel Tractor		170.00
			Air Compressor		170.00
			Static Roller (10-12)		170.00
			Plate Compactor		170.00
	ix.		Other Vehicles		
			Cesspit Emptier		350.00
			Hearse		170.00
			Towing Truck		100.00
			Tractors		170.00
			Roll-on Roll-off		60.00
27		1423086	Vehicle Embossment Sticker	One Time Payment	30.00
8.0 SCHEDULE II: REVENUE UPPER LIMITS					
8.4 FINES					
1		1430024	Building Offences	Per Case	
	i.		Penalty for Development without Permit		
	a		Substructure (Foundation)	15% of Building Permit	
	b		Superstructure (Lintel)	25% of Building Permit	
	c		Superstructure (Roofing)	50% of Building Permit	
	d		Finishes (Plastering/Filling)	100%of Building Permit	
	e		Fence Wall	10%	
	ii.		Occupying Newly Completed Developments without Occupancy Certificate - Certificate of Habitation (CoH)	50% CoH permit Charge	
	iii.		Penalty for Unauthorised Placements (Temporary Structures)	200% of Permit Charge	
	iv.		Penalty for Refurbishment/Renovation without Ppermit	50% of Permit Charge	
	v.		Development in Unauthorised Places (Unbuildable Places)	Surcharge Based on Cost of Demolition	
	vi.		Penalty for Violating ‘Stop-Work’ Order	100% of Permit Charge	
	vii.		Installation of Radio/TV/Internet/ Communication Mast & Others without Permit	100% of Permit Charge	

LOCAL GOVERNMENT BULLETIN, 18TH MARCH, 2024					915
Main Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	2025 (Gh¢ Gp)
2		1423009	Billboard/Signage Offences CAT A - Wrongful Siting CAT B - Placement without Permit	Per Case	200% of Permit Charge 200% of Permit Charge
3		1430027	Environmental Health/Safety/ Sanitation Offences	Per Case	
	i.		Defecating at Unauthorized Places		100.00
	ii.		Urinating at Unauthorized Places		30.00
	iii.		Selling at Unauthorized Places		50.00
	iv.		Indiscriminate Disposal/Burning of Refuse Industrial Area Commercial Area Residential Area Office Area		2,000.00 1,000.00 900.00 750.00
	v.		Weedy Grounds Business/Commercial Premises Residential Premises		2,000.00 450.00
	vi.		Refusal to Re-plant Tree (After Property Development) Industrial/Commercial Residential		1,000.00 500.00
	vii.		Refusal to Comply with Environmental Health Screening		50% of the Principal (in Addition to Principal)
	viii.		Excessive Noise Making		1,000.00
	ix.		Cutting of Trees without Permit		550.00
	x.		Littering/Unauthorised Dumping of Refuse CAT A - Refuse Carriers CAT B - Individual	Per Case	250.00 25.00
4		1430023	Impounded Offences		
	A		Stray Animals Collection - Sheep/Goat/Pigs/Dogs Collection - Donkey/Horse/Cow Feeding - Sheep/Goats Feeding - Pigs Feeding - Dogs Feeding - Donkey/Horse/Cow	Per Animal/Day	65.00 100.00 20.00 45.00 45.00 120.00
	B		Vehicles	Overnight	
5		1430034	Other Offences	Per Case	
	i.		Removal/Missing Property Number Plate		90.00
	ii.		Removal/Destruction/Defacing of Street Name Signage		120% of Replacement Cost

LOCAL GOVERNMENT BULLETIN, 18TH MARCH, 2024					915
Main Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	2025 (Gh¢ Gp)
	iii.		Destruction of Street Light Poles/Other Road Furniture		120% of Replacement Cost
	iv.		Posting of Bills at Unauthorized Places		
	v.		Failure to Pay BOP/Rent etc.(by August).		30% of Amount Owed (in Addition to Principal)
	vi.		Refusal to Pay Basic Rate		250.00
	vii.		Inciting a Person not to Pay Rates		250.00
	viii.		False Statement as Regards the Liability of a Person to Pay Rates		250.00
	ix.		Refusal or Failure for a Person to Supply Information and Willfully Obstruct any Authorized Person in the Performance of Functions		1,000.00
	x.		Penalty for Refusal of an Eemployer to Pay General or Special Rate Deducted from an Employee Remuneration		1,500.00
	xi.		Penalty for Unauthorized Collection of Rate		3,000.00
	xii.		Refusal by a Person Aappointed by the Rating Authority as Agent for the Collection to Render Accounts within a Stipulated Time		2,000.00
	xiii.		Penalty in Respect of Offences by Rate Collectors		2,000.00
	xiv.		Penalty for Bounced Cheques		50% of Cheque Value
	xv.		Transfer of Stalls/Stores without Assembly Approval		750.00
	xvi.		Failure to Vaccinate Dogs		200.00
	xvii.		Operating without Certified Licence (e.g. Electricians)		300.00
	xviii.		Failure to Obtain Permit for Bburial		30% of the Permit Charge (in Addition to Principal)
	xix.		Road Block without Permit		800.00
6		1430026	Retrieval of Seized Tools/Machinery (for Various Offences)	Per Case	
			1st Time		130.00
			2nd Time		250.00
			3rd Time		380.00

LOCAL GOVERNMENT BULLETIN, 18TH MARCH, 2024					915
Main Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	2025 (Gh¢ Gp)
7		1430022	Traffic Offences		
	i.		<i>Parking/Stopping/Waiting/Loading/Off-loading/Moving/Turning at Unauthorized Places</i>	Per Case	
			Earth Moving Equipment		500.00
			Articulated Truck		400.00
			Tipper/Cargo Truck/Tractor		300.00
			Pick-Up/Cross-Country/SUVs Vehicle		200.00
			Saloon Car/Taxi		150.00
			Buses (Large)		300.00
			Trotro/Buses (Small)		200.00
			Motorbikes/Tricycles		50.00
			Push Truck		10.00
	ii.		Riding Bicycle and Motorbike in the Market		90.00
	iii.		Riding Bicycle and Motorbike on Pedestrian Walkways		90.00
	iv.		Clamping Charges (Obstruction/No Parking)	Per Case	
			Heavy Duty (e.g. Articulated Trucks)		600.00
			Dump Trucks (Tipper Trucks)		400.00
			Medium Heavy Duty Vehicles (Kia Trucks and Buses)		250.00
			Private/Light Vehicle (e.g. Saloon/4x4/ Pick-up)		200.00
			Tricycles		100.00
	v.		Refusal to Obtain Vehicle Sticker	Per Case	
			CAT A - Articulated/Tipper Trucks		200.00
			CAT B - Commercial Vehicles		150.00
	vi.		Refusal to Emboss Sticker		200.00
	vii.		Refusal to Acquire Taxi Driver Licence		64.00
8		1430025	Unauthorised Diversion	Per Case	
			Diversion of River/Stream Course		15,000.00
			Diversion of Drains		7,000.00
			Channeling of Sewage Waste into Drains		7,000.00
9		1430029	Illegal/Un-licenced Activities	Per Case	
			Gold Buying & Sales		15,000.00
			Logging and Sale of Logs		15,000.00
			Mining (Galamsey)		25,000.00
			Production and Sale of Ammunitions		20,000.00
			Quarry Operations		15,000.00
			Sand Weaning		15,000.00

8.0 SCHEDULE II: REVENUE UPPER LIMITS

8.6 RENT

Main Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	2025 (Gh¢ Gp)
1		1415036	Assembly Owned Billboards		
			CAT 'A'		6,300.00
			CAT 'B'		1,500.00
			CAT 'C'		750.00
2		1415036	Hiring of Assembly Facilities	Per Day	
	i		<i>Assembly Hall</i>		
			CAT A - Large		1500.00
			CAT B - Medium		500.00
			CAT C - Small		350.00
	ii.		Assembly Conference Room		750.00
	iii.		Community Centres		370.00
	iv.		Sub-district/Metro Halls		260.00
	v		Assembly Forecourt		500.00
	vi		Hiring of Drums		
			CAT A - Chief and Opinion Leaders		500.00
			Private Schools		200.00
			Youth Groups		200.00
			Public School		100.00
	vii		Others		260.00
3		1415052	Market Facilities	Per Month	
	i.		<i>Stores</i>		
			CAT A - In CBD (Central Business District)		280.00
			CAT B - Satellite Markets		180.00
			CAT C - Outside CBD		120.00
			CAT D - Sub District Store		28.00
	ii.		<i>Stalls</i>		
			CAT A - In CBD		30.00
			CAT B - Satellite Market		25.00
			CAT C - Outside CBD		10.00
			CAT D - Sub District Store		8.00
	iii.		<i>Sheds</i>		
			CAT A - In CBD		10.00
			CAT B - Satellite Markets		10.00
			CAT C - Outside CBD		6.00
			CAT D - Sub District Store		3.5
	iv.		Rent of Undeveloped Lands	4x4 ft	31.00

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Main Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	2025 (Ghc Gp)
4		1415017	Hiring of Parks		
			CAT A - Government Recreational Park	Per Event	900.00
			CAT B - Lorry Park (Space rRental)	Per Month	1,400.00
			CAT C - Parade Grounds (Jubilee Parks)	Per Day	900.00
			CAT D - School Compound (Social Functions)	Per Day	150.00
5		1415064	Rent on Leased Buildings	Determined by Assembly	
6		1415002	Rent for Vendor Stands	Per Month	100.00
7		1415036	Buildings		
			Restaurant/Canteen		
			Club House		
			Stadium		

