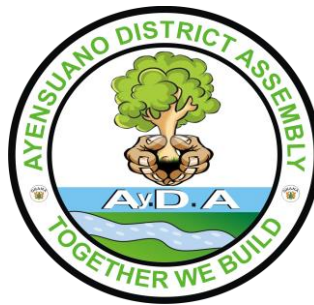


RATE AND FEE-FIXING RESOLUTION 2026

AYENSUANO DISTRICT ASSEMBLY



**LOCAL GOVERNANCE
ACT 2016**

**ACT 936
(SECTION 137, 141, 150)**

IMPOSITION OF RATES
AYENSUANO DISTRICT ASSEMBLY
LOCAL GOVERNANCE ACT 2016 ACT 936
SECTION 137,141,150

Fee Fixing and Rate Resolution for 2026 Financial Year, 1st January – 31st December 2026

(SECTION 91-107 OF THE LOCAL GOVERNANCE ACT, 2016(ACT 936)
AND ISSUANCE OF FEE FIXING GUIDELINES BY THE MINISTER OF
LOCAL GOVERNMENT AND RURAL DEVELOPMENT)

In exercise of the powers conferred on the Minister under Section 150 of the Local Governance Act 2016, Act 936, and following the guidelines provided for charging of fees for provision of services and facilities; and granting of licences and permits by Metropolitan/Municipal and District Assemblies.

01 - RATES AND RECEIPTS

The making and levying of the following rates for the year **1st January to 31st December 2026** has been approved by the rating Authority.

UNDER SECTIONS 146(3(A, B), (4) OF THE LOCAL GOVERNANCE ACT 936

A basic rate of 5.00 payable by all persons (male/female) of or above the age of 18 years and up to 70 years who reside or own property within the area of Authority of the Ayensuano District Assembly.

PROPERTY RATE

<u>CATEGORY OF PREMISES</u>	<u>AMOUNT ON CEDI PER RATABLE</u>		
	<u>VALUE OF PROPERTY</u>		
	<u>2024</u>	<u>2025</u>	<u>2026</u>
Commercial	.05	.05	.05
Residential	.008	.008	.008
Mixed	.010	.010	.010
Commercial/Public Corporation	0.10	0.10	0.10

This notice constitutes the effective making and levying of such rates from the date of publication. It shall be the duty of every person liable to pay these rates thereof at the offices of the Ayensuano District Assembly (AyDA) on or before 31st day of March 2025, unless such person has paid to a revenue officer or any authorized person at any place prior to the date.

MADE AND APPROVED AT COALTAR BY THE AYENSUANO DISTRICT ASSEMBLY (AyDA) ON BEHALF OF MINISTRY OF LOCAL GOVERNMENT AND RURAL DEVELOPMENT ON 30TH OCTOBER, 2025.

.....
HON. EBENEZER OFORI
(PRESIDING MEMBER)

.....
YVONNE NABOO
(DIST. CO-ORDINATING DIRECTOR)

		BUSINESS LICENSES		Rate GHC		
Main Item	Sub-item	Item Description	Frequency/ Measure	District Limit	2025 GHC	2026 GHC
1.		Abattoir (Private)	Per Annum			
		CAT D - Slaughter house (Large)		350.00	180.00	180.00
		CAT E - Slaughter House (Medium)		250.00	150.00	150.00
2.		Adinkra Designers/Kente/Smock Weavers & Sellers	Per Annum			
		CAT D - Weavers & Sellers (Medium) 350 280		170.00	100.00	100.00
		CAT G - Weavers and Sellers (Small)		90.00	50.00	50.00
		CAT I - Sellers Only (Small)		85.00	40.00	40.00
3.		Agro Chemical/Farm Inputs	Per Annum			
		CAT E - Distributors/Retailers		550.00	300.00	300.00
		CAT I – Retailers		150.00	110.00	110.00
4.		Agro Machines Dealers	Per Annum			
		CAT I – Retailers		200.00	110.00	110.00
5.		Akpeteshie (liquor) Dealers	Per Annum			
	i.	Manufacturers (Distillers)				
		CAT A - Large Scale		500.00	200.00	200.00
		CAT B - Medium Scale		210.00	150.00	150.00
		CAT C - Small Scale		100.00	100.00	100.00
	ii.	Distributors				
		CAT A - Large scale		500.00	250.00	250.00
		CAT B - Medium Scale		210.00	110.00	110.00
		CAT C - Small Scale		100.00	60.00	60.00
	iii.	Home Based/Farm Site				
		CAT A - Pito (daily brewing)		70.00	60.00	60.00
		CAT B - Palm Wine Tappers		50.00	50.00	50.00
	iv.	Akpeteshie Sellers Only		90.00	90.00	90.00
6.		Aluminium Fabricators (Doors/Windows)	Per Annum			
		CAT C – Small Scale		1,000.00	560.00	560.00
		CAT D– Others		500.00	250.00	250.00
7.		Aluminium Pot Dealers (‘Dadesen’)	Per Annum			
		CAT A – Manufacturers		210.00	110.00	110.00
		CAT B – Distributors		170.00	90.00	90.00
		CAT C – Retailers		100.00	60.00	60.00
8.		Aluminium Product Distributors	Per Annum			
		CAT B - Medium		300.00	160.00	160.00
		CAT C - Small		140.00	80.00	80.00
9.		Aluminium Product Retailers	Per Annum			
		CAT A - Store (Large)		140.00	80.00	80.00
		CAT B - Container/Kiosk (Medium)		100.00	60.00	60.00
		CAT C - Table Top (Small)		70.00	40.00	40.00
10.		Arts & Handicraft Dealers	Per Annum			
		CAT D - Producers (Medium)		400.00	250.00	250.00
		CAT E - Producers (Small)		210.00	110.00	110.00

		CAT F - (Retailers Only)		350.00	185.00	185.00
		CAT G - (Container/Kiosk)		300.00	150.00	150.00
11.		Artisans e.g. Masons, Carpenters, Plumbers, Electricians, Painters, Steel Benders, Tile Layers etc.	Per Annum			
		CAT A		70.00	70.00	70.00
		CAT B		35.00	35.00	35.00
12.		Auto Mechanics/ Electricians/Sprayers Etc.	Per Annum			
	i.	Air Condition Mechanics				
		CAT B - Informal Garage with Shop		350.00	190.00	190.00
		CAT C - Informal Garage without Shop		220.00	120.00	120.00
		CAT D – Others		90.00	50.00	50.00
	ii.	Arc Welders				
		CAT B - Light vehicle repairs, Container Shops and Iron Gates		210.00	150.00	150.00
	iii.	Argon (Aluminium) Welders		150.00	100.00	100.00
	iv.	Auto Body Repairers				
		CAT D – Others		700.00	400.00	400.00
	v.	Auto Electricians				
		CAT A - With Battery Charging		100.00	80.00	80.00
		CAT B - Without Battery Charging		70.00	60.00	60.00
	vi.	Auto Mechanics				
		CAT C - Light Duty Trucks (3 to 5 tonnes)		140.00	70.00	70.00
		CAT D - Light Duty Vehicles (Below 3 tonnes)		90.00	50.00	50.00
	vii.	Auto Sprayers				
		CAT A - Spraying with Oven		420.00	260.00	260.00
		CAT B - Spraying without Oven		350.00	190.00	190.00
	viii.	Auto Upholstery				
		CAT A - Moulding and Seat Cover Sewing		100.00	80.00	80.00
		CAT B - Seat Cover Sewing		70.00	65.00	65.00
	ix.	Vulcanisers				
		CAT B - (Tire Repairs, Wheel Balancing and Alignment)		200.00	100.00	100.00
		CAT C - (Wheel Balancing and Alignment)		100.00	60.00	60.00
		CAT D - (Tire Repairs only)		60.00	50.00	50.00
	x.	Brake Specialist		70.00	60.00	60.00
	xi.	Carburettor Specialist		70.00	60.00	60.00
	xii.	Plastic Welders and Fabricators		70.00	60.00	60.00
	xiii.	Radiator Specialist		70.00	60.00	60.00
	xiv.	Multiple Service Providers for Auto Works				
		CAT A - Large Scale		140.00	130.00	130.00
		CAT B - Medium Scale		110.00	100.00	100.00
		CAT C – Small Scale		90.00	70.00	70.00
13.		Automobile & Part Dealers	Per Annum			
	A.	Automobile Companies				
	i.	Heavy Equipment Hiring Services				

		CAT D - Construction Equipment (Road & Building - Small)		1,500.00	1,000.00	1,000.00
		CAT E - Others		700.00	500.00	500.00
	B.	<i>Spare Parts Sales Outlets (Secondhand)</i>				
		CAT B - Retailers (Large)		280.00	150	150
		CAT C - Retailers (Medium)		170.00	100.00	100.00
		CAT D - Retailers (Small)		100.00	75.00	75.00
		CAT E - Kiosk/Tabletop		70.00	50.00	50.00
	C.	<i>Tyre/Battery Dealers – Used</i>				
		CAT B - Retail (Large)		850.00	500.00	500.00
		CAT C - Retail (Medium)		300.00	150.00	150.00
		Tyre/Battery Dealers – Used		100.00	50.00	50.00
14.		<i>Bags and Suitcases Dealers</i>	<i>Per Annum</i>			
		CAT – C Small Scale		100.00	80.00	80.00
15.		<i>Barbering Shop (floor space and number of points)</i>	<i>Per Annum</i>			
		CAT C - Small Shop (1-2) points		100.00	100.00	100.00
		CAT D - Mobile/ ‘Wanzam’ Operators		35.00	35.00	35.00
		CAT E - Barbering accessory shop		100.00	70.00	70.00
16.		<i>Bakeries</i>	<i>Per Annum</i>			
		CAT C - Small Scale		140.00	120.00	120.00
17.		<i>Alcoholic and Non Alcoholic Beverages</i>	<i>Per Annum</i>			
		CAT C – Wholesale		1,000.00	600.00	600.00
		CAT E - Retail (Medium)		300.00	200.00	200.00
		CAT F - Retail (Small)		150.00	100.00	100.00
18.		<i>Bet & Game Centres</i>	<i>Per Annum</i>			
	A.	<i>Casino/Betting Companies</i>				
		CAT C – Brick and Mortar		2,400.00	1,000.00	1,000.00
19.		<i>Bicycles/Tricycles/Motorcycles Dealers</i>	<i>Per Annum</i>			
		CAT D - Tricycles Only		280.00	160.00	160.00
		CAT E - Bicycles Only		210.00	110.00	110.00
20.		<i>Bicycles/Tricycles/Motorcycles and Parts Sales</i>	<i>Per Annum</i>			
		CAT D – Bicycle with Parts		140.00	100.00	100.00
		CAT E – Bicycles		100.00	80.00	80.00
21.		<i>Bill Boards/Outdoor Adverts</i>	<i>Dependent on the class of access</i>			
	i.	<i>Bill Boards (e.g. Road Arches, Unipole spectacular, LEDs, Building wrap or Wall Drape signs, Vehicular Adverts, Banners)</i>	<i>Per m²</i>			
		CAT A – Class A1 (Along First Class)		44.85	44.85	44.85
		CAT B – Class A2 (Along Second Class)		39.61	32.00	32.00
		CAT C – Class A3 (Along Third Class)		26.45	22.00	22.00
	ii.	<i>Bus Stop Shelters</i>				
		CAT A - Class A1		480.00	300.00	300.00
		CAT B - Class A2		320.00	200.00	200.00
		CAT C - Class A3		220.00	100.00	100.00

	iii.	Posters	Per Day	6.00	5.00	5.00
	iv.	Others (Not categorised above)	Per sq/m per Annum	38.00	35.00	35.00
22.		Blacksmith	Per Annum	100.00	100.00	100.00
23.		Blocks & Concrete Producers	Per Annum			
		CAT D - Small Scale (Manual blocks only)		450.00	260.00	260.00
		CAT E - Small Scale (Manual design blocks/columns only)		350.00	190.00	190.00
		CAT F - Tiles/Pavement Blocks and Terrazzo Works (Chipping)		150.00	100.00	100.00
24.		Book, Stationery, Office Equipment, Computer & Accessory, etc. Shops	Per Annum			
		CAT G-Medium Size of Book Shops, Stationeries		600.00	320.00	320.00
		CAT I - Stationery Only		350.00	180.00	180.00
		CAT J - Books Only		140.00	80.00	80.00
		CAT K -Table Top/Truck Pusher		70.00	60.00	60.00
		CAT L- Mobile Vans		210.00	110.00	110.00
25.		Boutiques	Per Annum			
		CAT D – Branches of Medium and Small Scale		210.00	110.00	110.00
		CAT E - Others		100.00	80.00	80.00
26.		Bridal Homes				
		CAT 'B'		1,000.00	560.00	560.00
27.		Building Material Dealers – Retail	Per Annum			
		CAT B –Medium Scale		1000.00	250.00	250.00
		CAT C - Small Scale (Containers/ Kiosk)		600.00	150.00	150.00
28.		Business Centres	Per Annum			
		CAT D - Internet, Word Processing, Printing and Copying Services plus below 11 Work stations		210.00	150.00	150.00
		CAT E - Secretarial Services (Word Processing, Printing and Copying Services)		140.00	100.00	100.00
29.		Butcher's License	Per Annum	80.00	60.00	60.00
30.		Cane Weavers	Per Annum			
		CAT 'B'		140.00	100.00	100.00
31.		Car Washing Bay	Per Annum			
		CAT F - Manual Washing Small		170.00	90.00	90.00
32.		Canopy Producers				
		CAT A - Tarpaulin Fabric Sewing and metal Fabricators		250.00	200.00	200.00
33.		Carpentry Workshops	Per Annum			
		CAT C – Furniture (plus upholstery - Small)		140.00	100.00	100.00
		CAT D - Furniture Only		90.00	80.00	80.00
		CAT E - Minor Works		60.00	60.00	60.00
34.		Casket & Coffin Dealers				

		CAT C - Manual (Manufacture & Sale)		250.00	150.00	150.00
		CAT D - Sales Outlets		100.00	80.00	80.00
		CAT E - Manufacturers Only		90.00	60.00	60.00
35.		<i>Contracted Caterers (e.g. School Feeding)</i>	<i>Per Annum</i>			
		CAT A- Above 1,000.00 pupils		700.00	500.00	500.00
		CAT B - Above 500 to 1000 pupils		600.00	400.00	400.00
		CAT C - Up to 500 pupils		400.00	300.00	300.00
36		<i>CD Sellers (Audio/Video)</i>	<i>Per Annum</i>			
		CAT A - Shops		240.00	140.00	140.00
		CAT B - Table Tops		70.00	80.00	80.00
		CAT C - Mobile Vans		40.00	40.00	40.00
37.		<i>Ceremonial Hiring Services</i>	<i>Per Annum</i>			
		CAT C – Canopies, Chairs, Tables		400.00	200.00	200.00
		CAT D - Single Item of above		90.00	80.00	80.00
		CAT E - Recreational/social facilities		1,300.00	800.00	800.00
		CAT I - Spinners (small)		90.00	80.00	80.00
38.		<i>Cigarette Dealers</i>	<i>Per Annum</i>			
		CAT C - Retail		900.00	450.00	450.00
39.		<i>Cleaning Companies</i>	<i>Per Annum</i>			
		CAT D – Household/Office(Very Small)		350.00	200.00	200.00
40.		<i>Cocoa Residue Buying Companies</i>	<i>Per Annum</i>			
		CAT ‘A’		900.00	300.00	300.00
41.		<i>Cold Storage Facilities</i>	<i>Per Annum</i>			
	i.	<i>Non-Importers with Containerised Cold Storage Facilities (Local)</i>				
		CAT D - Fabricated facility (Retail Large)		210.00	150.00	150.00
		CAT E - Fabricated facility (Retail Medium)		100.00	80.00	80.00
		CAT F – Fabricated facility(Retail small)		60.00	50.00	50.00
42.		<i>Commercial Houses/Departmental Stores</i>	<i>Per Annum</i>			
		CAT G – Neighbourhood Shops		700.00	400.00	400.00
		CAT H - Containers/Small Shops		280.00	150.00	150.00
43.		<i>Commercialised State Companies/Corporations</i>	<i>Per Annum</i>			
		CAT C - Branch Offices		13,000.00	7,000.00	7,000.00
		CAT D - District Offices		10,000.00	6,000.00	6,000.00
		CAT E - Local Offices		2,800.00	1,500.00	1,500.00
44.		<i>Commissioner of Oath/Letter Writers</i>	<i>Per Annum</i>			
		CAT ‘A’		90.00	80.00	80.00
		CAT ‘B’		60.00	60.00	60.00
45.		<i>Communication Mast Operating Licence</i>	<i>Per Annum</i>			
		CAT A - 1-10 Mast (Permit per mast)		2,200.00	2000.00	2000.00
		CAT B - 11-20 Mast (Operational)		1,800.00	1000.00	1000.00
46.		<i>Computer/Accessories/ Office Equipment Repairs</i>	<i>Per Annum</i>			
		CAT C – Small		170.00	100.00	100.00
47.		<i>Condiments/Confectioneries e.g. Biscuits, toffees and spices</i>	<i>Per Annum</i>			

		CAT B - Retail		170.00	100.00	100.00
		CAT C - Table Top		70.00	60.00	60.00
48.		Cooking/Household Utensils	Per Annum			
		CAT 'C'		90.00	60.00	60.00
49.		Cosmetic/Personal Care/Hair Product Sales	Per Annum			
		CAT C - Retail		400.00	200.00	200.00
		CAT D - Table top		90.00	80.00	80.00
50.		Curtains/Carpets etc. Sales	Per Annum			
		CAT 'C'		70.00	70.00	70.00
51.		Dressmakers/Tailors (Non-Industrial)	Per Annum			
		CAT A - Large Scale		130.00	120.00	120.00
		CAT B – Medium Scale		90.00	80.00	80.00
52.		Drilling Companies	Per Annum			
	i.	Mining				
		CAT C – Ancillary Services		15,120.00	12,000.00	12,000.00
	i.	Water (Borehole)				
		CAT B - Exploration & Prospecting - (Small)		3,500.00	2,500.00	2,500.00
53.		Educational Institutions – Private	Per Annum			
	i.	Pre-school Facilities				
		CAT A - Day Care/Crèche/Nursery/KG High class pre-school		1,500.00	800.00	800.00
		CAT B - Day Care/Crèche/Nursery/KG middle Class		500.00	280.00	280.00
		CAT C - Day Care/Crèche/Nursery		350.00	180.00	180.00
		CAT D - Day Care/Crèche		250.00	150.00	150.00
	ii.	Primary Schools/Junior High Schools				
		CAT 'B'		1,700.00	800.00	800.00
		CAT 'C'		600.00	150.00	150.00
		CAT 'D'		450.00	120.00	120.00
	iii.	Senior High/Technical				
		CAT 'B'		1,400.00	700.00	700.00
		CAT 'C'		1,000.00	550.00	550.00
	iv.	Training & Vocational Institutions				
		CAT A - Fashion Designing School		1,200.00	600.00	600.00
		CAT B - Catering School		700.00	400.00	400.00
		CAT C – Floral Training School		600.00	300.00	300.00
		CAT D - Cosmetologist/Beauticians		400.00	250.00	250.00
	v.	Tertiary Schools				
		CAT D – Certificates		1,400.00	1,200.00	1,200.00
	vi.	Computer Schools/Training Centre				
		CAT C – Local (Small)		400.00	220.00	220.00
	vii.	Media Schools		400.00	150.00	150.00
54.		Egg Dealers	Per Annum			
		CAT B - Retail Shops		100.00	100.00	100.00
		CAT C - Mobile Retail		90.00	80.00	80.00

55.		Electrical Appliances (New and Second-hand)	Per Annum			
		CAT E - Table Top		170.00	80.00	80.00
56.		Electronic/Home Appliances/Shops (New and Second-hand)	Per Annum			
		CAT G - Retailers - (Table Top- Medium)		900.00	450.00	450.00
		CAT H - Retailers - Table Top - Small)		400.00	200.00	200.00
57.		Electronic/Home Appliance Parts Dealers	Per Annum			
		CAT A (e.g. T.V. and fridge motors parts)		350.00	180.00	180.00
		CAT 'B'		220.00	120.00	120.00
		CAT 'C'		140.00	70.00	70.00
58.		Electronic Media (Radio)	Per Annum			
		CAT C – District		1,700.00	850.00	850.00
		CAT D – Community		700.00	350.00	350.00
		CAT I - Information Centres (Rural)		140.00	140.00	140.00
59.		Energy Suppliers/Dealers				
	A.	Solar Energy Dealers				
		CAT B - Manufacturers		1,700.00	1,500.00	1,500.00
60.		Fabric Dealers – Sales	Per Annum			
		CAT D - Retail		170.00	120.00	120.00
		CAT E - Table Top		70.00	70.00	70.00
61.		Feed Mills (Poultry, Pets and Fish etc.) – Production	Per Annum			
		CAT 'C'		210.00	150.00	150.00
62.		Feed Sellers	Per Annum			
		CAT C – Retail		90.00	80.00	80.00
63.		Financial Institutions (Banking)	Per Annum			
		CAT C - Branch/District Office		10,000.00	6,000.00	6,000.00
		CAT D - Agency Office		3,000.00	2,500.00	2,500.00
		CAT B - Branch Office (Rural Bank)		370.00	370.00	370.00
64.		Financial Institutions (Non-Banking)	Per Annum			
	i.	Micro-Finance Institutions				
	-	Saving and Loans Company/Credit Unions				
		CAT A - Head Office		2,700.00	2,000.00	2,000.00
		CAT B - Branch Office		1,500.00	650.00	650.00
		CAT D - Collection Points		350.00	250.00	250.00
		CAT E - Susu Collectors		200.00	150.00	150.00
	-	Money Lending				
		CAT B - Branch		500.00	250.00	250.00
	-	Mobile Money				
		CAT - C		250.00	150.00	150.00
		CAT - D		150.00	100.00	100.00
	-	Forex Bureaus		500.00	350.00	350.00
65.		Footwear Dealers				
	A.	Footwear Sales- New	Per Annum			
		CAT A		150.00	80.00	80.00
		CAT B		100.00	80.00	80.00
		CAT C		75.00	60.00	60.00

	B.	Footwear Sales- Used				
		CAT A		100.00	60.00	60.00
		CAT B		75.00	60.00	60.00
		CAT C		40.00	40.00	40.00
	C.	Footwear Repairers(Cobblers)				
		CAT A		70.00	50.00	50.00
		CAT B		35.00	20.00	20.00
66.		Funeral Related Business	Per Annum			
	A.	Burial Grounds/Funeral Homes/Mortuaries - Private				
	i.	Mortuaries				
		CAT A - Cold Storage for Remains (Level 2 Mortuary)		1,500.00	1,500.00	1,500.00
		CAT A - Cold Storage for Remains (Level 1 Mortuary)		500.00	500.00	500.00
	B.	Funeral – Undertaker’s Licence		500.00	400.00	400.00
	C.	Hearse Service Providers				
		CAT B - Medium Scale (3-5 Vehicles)		200.00	150.00	150.00
		CAT C - Small Scale (1-2 Vehicles)		100.00	100.00	100.00
67.		Furniture Showroom	Per Annum			
		CAT C – medium scale		1,400.00	700.00	700.00
68.		Game Viewing/Commercial TV Viewing Centres				
		CAT B - Medium Scale		350.00	250.00	250.00
		CAT C - Small Scale		210.00	150.00	150.00
69.		Gas Cylinder/ Stoves & Accessory Dealers				
		CAT A - Large Scale		150.00	150.00	150.00
		CAT B - Medium Scale		100.00	100.00	100.00
		CAT C - Small Scale		50.00	50.00	50.00
70.		Hair & Beauty Service Providers	Per Annum			
		CAT C - Salon with pedicure, manicure, braiding/weaving		900.00	500.00	500.00
		CAT D - Big Salon		170.00	100.00	100.00
		CAT E - Small Salon		100.00	100.00	100.00
		CAT F - Braiding and Weaving Only		400.00	200.00	200.00
		CAT G - Braiding Only		140.00	90.00	90.00
71.		Hawkers Licence	Per Day	5.00	5.00	5.00
72.		Health Facilities – Private	Per Annum			
	i.	General Clinics				
		CAT B – Primary Health Care		600.00	450.00	450.00
	ii.	Maternity Homes				
		CAT A - General Services		400.00	150.00	150.00
		CAT B - Midwifery Services		220.00	100.00	100.00
	iii.	Medical Laboratory Facilities				
		CAT A – Secondary/Tertiary Services		1,000.00	700.00	700.00
		CAT B – Basic/Primary Services		300.00	400.00	400.00
	iv.	Licensed Herbal Medicine Units				

		CAT F - Herbal Shops (Local)		350.00	200.00	200.00
73.		<i>Hearse/Ambulance Services</i>	<i>Per Annum</i>			
		CAT C - Small Scale (1-2 Vehicles)		100.00	100.00	100.00
74.		<i>Ice Cream/Yoghurt</i>	<i>Per Annum</i>			
		CAT D - Wholesale/Depot		1,300.00	650.00	650.00
		CAT E – Retail		300.00	200.00	200.00
75.		<i>Interior Decorators</i>	<i>Per Annum</i>			
		CAT B – Companies (Medium)		350.00	180.00	180.00
		CAT C – Individuals		210.00	100.00	100.00
76.		<i>Jewellery Shops</i>	<i>Per Annum</i>			
		CAT C - Retail (Small)		280.00	150.00	150.00
		CAT D - Table Top		70.00	60.00	60.00
77.		<i>Jewellery Repairers (watches/bracelets, etc)</i>	<i>Per Annum</i>			
		CAT 'B'		70.00	60.00	60.00
78.		<i>Key Technicians/Cutters</i>	<i>Per Annum</i>			
		CAT 'A'		140.00	100.00	100.00
		CAT 'B'		60.00	50.00	50.00
79.		<i>Landscapers/Horticulturalists</i>	<i>Per Annum</i>			
		CAT B - Medium Scale		130.00	80.00	80.00
		CAT C - Small Scale		90.00	60.00	60.00
80.		<i>Laundry Services</i>	<i>Per Annum</i>			
		CAT A - Household/Office		750.00	400.00	400.00
		CAT C – Small		100.00	60.00	60.00
81.		<i>Leather Works</i>	<i>Per Annum</i>			
		CAT C – Producers (Handmade)		280.00	150.00	150.00
		CAT D – Repairers		100.00	60.00	60.00
82.		<i>Livestock Farms</i>	<i>Per Annum</i>			
		CAT C – Medium-sized		700.00	400.00	400.00
		CAT D –Small-sized		400.00	200.00	200.00
83.		<i>Lottery Business</i>	<i>Per Annum</i>			
		CAT D - Lotto Receiver		600.00	300.00	300.00
84.		<i>Lumber Business</i>	<i>Per Annum</i>			
		CAT 'B'		4,200.00	3,000.00	3,000.00
85.		<i>Mattress/Foam Products</i>	<i>Per Annum</i>			
		CAT C - Medium Scale (Retailers)		400.00	200.00	200.00
		CAT D - Small Scale (Retailers)		210.00	100.00	100.00
86.		<i>Manufacturing/Processing Companies</i>	<i>Per Annum</i>			
		CAT A - International (Large Scale)		40,000.00	20,000.00	20,000.00
		CAT B - International (Medium Scale)		30,000.00	15,000.00	15,000.00
		CAT C - International (Small Scale)		25,000.00	10,000.00	10,000.00
		CAT D - National (Large Scale)		19,500.00	9,000.00	9,000.00
		CAT E - National (Medium Scale)		13,000.00	8,000.00	8,000.00
		CAT F - National (Small Scale)		9,000.00	7,000.00	7,000.00
		CAT G - Local (Large Scale)		7,500.00	6,000.00	6,000.00
		CAT H - Local (Medium Scale)		7,000.00	5,000.00	5,000.00
		CAT I - Local (Small Scale)		5,000.00	4,000.00	4,000.00

87.	Media Houses	Per Annum			
	CAT D - Community		700.00	450.00	450.00
	CAT F - Medium(Recording Studios)		350.00	200.00	200.00
88.	Metal Fabricators	Per Annum			
	CAT C - Domestic Milling Machines		1,000.00	550.00	550.00
	CAT E - Pot and Sheet moulders		280.00	150.00	150.00
89.	Milling Businesses	Per Annum			
	CAT A - Above 3 Machines		140.00	140.00	140.00
	CAT B - 2-3 Machines		90.00	80.00	80.00
	CAT C - 1 Machine Only		40.00	40.00	40.00
90.	Mineral Water Producers	Per Annum			
	CAT B - Bottled & Sachet Water		1,400.00	700.00	700.00
	CAT C - Sachet Water		700.00	350.00	350.00
91.	Mineral Water Distribution/Sales	Per Annum			
	CAT A – Depot		600.00	400.00	400.00
	CAT B – Wholesale		400.00	300.00	300.00
	CAT C - Retailer (Large)		210.00	120.00	120.00
	CAT D - Retailer (Medium)		90.00	80.00	80.00
	CAT E - Retailer (Small)		35.00	30.00	30.00
92.	Mining Companies Registration	Onetime Payment			
	CAT C - (Small Scale)		21,000.00	18,000.00	18,000.00
	CAT D - Prospecting		17,000.00	14,000.00	14,000.00
	CAT E - Publication		10,000.00	8,000.00	8,000.00
93.	Mining Operating Licence	Per Annum			
	CAT B - Medium Scale		90,000.00	65,000.00	65,000.00
	CAT C - Small Scale		21,000.00	17,000.00	17,000.00
94.	Mining Sub-Contractors	Per Annum			
	Category K - Transport Services & Catering Services		9,000.00	7,000.00	7,000.00
	Category L - Other Professional Services		6,000.00	4,000.00	4,000.00
95.	Mobile Phone & Accessories Sales/Assembling/Repairs	Per Annum			
	CAT D - Retail Only		210.00	100.00	100.00
	CAT E - Repairs Only		170.00	90.00	90.00
	CAT F - Repairs Only (Small)		130.00	70.00	70.00
96.	Mobile Phone Cards Sales	Per Annum			
	CAT A - Distribution/Retail		400.00	250.00	250.00
	CAT B - Distribution Only		350.00	200.00	200.00
	CAT D - Retail		70.00	50.00	50.00
97.	Mobile Sales Vans (Per Vehicle)	Per Day	3.50	2.00	2.00
98.	Musical Instrument	Per Annum			
	CAT C - Retail Small		70.00	60.00	60.00
99.	Non-Governmental Institutions Registration	Onetime payment			
	CAT A - International NGOs/CSOs		280.00	200.00	200.00
	CAT B - Local NGOs/CSOs		210.00	150.00	150.00
	CAT C - Community CSOs, CBOs		100.00	80.00	80.00

100.		<i>Non-Governmental Institutions (Renewal)</i>	<i>Per Annum</i>			
		CAT A - International NGOs/CSOs		170.00	120.00	120.00
		CAT B - Local NGOs/CSOs		100.00	80.00	80.00
		CAT C - Community NGOs/CSOs		70.00	60.00	60.00
101.		<i>Palm/Kernel Oil Extraction Companies</i>	<i>Per Annum</i>			
		CAT C - Small Scale		2,000.00	1,000.00	1,000.00
		CAT D - Individuals		400.00	200.00	200.00
102.		<i>Pharmaceuticals Companies</i>	<i>Per Annum</i>			
	A.	<i>Pharmacies</i>				
		CAT D - Retail		1,400.00	500.00	500.00
	B.	<i>Over the Counter Medicine Sellers (OTCMs) (Licensed Chemical Shop)</i>		210.00	200.00	200.00
103.		<i>Photographers / Video Operators</i>	<i>Per Annum</i>			
		CAT D - Photo Shops/Studio		170.00	120.00	120.00
		CAT E - Individual video and photography operator		70.00	70.00	70.00
104.		<i>Plastic Product Sales</i>	<i>Per Annum</i>			
		CAT B - Wholesale (Small)		210.00	100.00	100.00
		CAT D – Retail (Medium)		90.00	60.00	60.00
		CAT E - Retail (Small)		70.00	60.00	60.00
		CAT F - Polyethylene Sellers		50.00	30.00	30.00
105.		<i>Plywood Sellers</i>	<i>Per Annum</i>			
		CAT ‘A’		700.00	400.00	400.00
		CAT ‘B’		400.00	250.00	250.00
		CAT ‘C’		280.00	150.00	150.00
		CAT ‘D’		210.00	100.00	100.00
106.		<i>Poultry Farm</i>	<i>Per Annum</i>			
		CAT A - Above 2000 Birds		500.00	400.00	400.00
		CAT B - Up to 2000 Birds		350.00	200.00	200.00
		CAT C - Up to 1000 Birds		280.00	150.00	150.00
		CAT D - Up to 500		140.00	100.00	100.00
107.		<i>Printing Houses</i>	<i>Per Annum</i>			
		CAT C - Small Scale		1,400.00	700.00	700.00
		CAT D - Binders		700.00	350.00	350.00
		CAT E – Others		280.00	150.00	150.00
		CAT F - Newspaper/Periodicals Vendors		70.00	60.00	60.00
108.		<i>Professional Firms/Individuals</i>	<i>Per Annum</i>			
	i.	<i>Draughtsmanship Business</i>				
		CAT ‘A’		350.00	200.00	200.00
		CAT ‘B’		170.00	90.00	90.00
109.		<i>Publishing Houses</i>	<i>Per Annum</i>			
		CAT B - Publishing and Retail Outlets		2,500.00	1,500.00	1,500.00
		CAT C - Publishing Only (Medium)		1,400.00	700.00	700.00
110.		<i>Quarry/Sand Operators</i>	<i>Per Annum</i>			
		CAT A - Mechanized Quarry (Large)		6,000.00	4,000.00	4,000.00
		CAT B - Mechanised Quarry (Medium)		3,000.00	1,800.00	1,800.00
		CAT C - Mechanised Quarry (Small)		1,500.00	1,000.00	1,000.00

		CAT D - Sand Winning/permit per Acre		400.00	400.00	400.00
		CAT E – Stone, Laterite & Gravels Contractors		350.00	280.00	280.00
111.		<i>Real Estate Operatives</i>	<i>Per Annum</i>			
	i.	<i>Agents</i>				
		CAT C – Small Scale		900.00	450.00	450.00
	ii.	<i>Developers</i>				
		CAT A - Large Scale		13,500.00	7,000.00	7,000.00
		CAT B - Medium Scale		11,000.00	5,500.00	5,500.00
		CAT C - Small Scale		9,000.00	4,500.00	4,500.00
112.		<i>Refrigerator/Air Condition Mechanics</i>	<i>Per Annum</i>			
		CAT ‘B’		350.00	200.00	200.00
113.		<i>Refuse Dump Container Managers</i>	<i>Per Annum</i>			
		CAT ‘A’		350.00	200.00	200.00
		CAT ‘B’		280.00	150.00	150.00
114.		<i>Rubber Stamp Makers</i>	<i>Per Annum</i>	60.00	40.00	40.00
115.		<i>Safety Goods/Accessories</i>	<i>Per Annum</i>	30.00	30.00	30.00
	i.	<i>Protective Wares</i>				
		CAT ‘A’		1,200.00	700.00	700.00
		CAT ‘B’		850.00	500.00	500.00
		CAT ‘C’		700.00	400.00	400.00
116		<i>Satellite TV/Dish Installation Dealers</i>				
		CAT 'C'		210.00	150.00	150.00
117.		<i>Scrap Metal Dealers (Including Mine Scrap)</i>	<i>Per Annum</i>			
		CAT B - Medium Scale (Depot)		1,500.00	800.00	800.00
		CAT C - Small Scale (Collection Points)		500.00	250.00	250.00
118.		<i>Service/Filling Stations</i>	<i>Per Annum</i>			
		CAT A - Multi Purpose - Large (e.g., Fuel, Shopping Centre, Vulcanizing, Washing Bay, etc.)		6,000.00	5,000.00	5,000.00
		CAT B – Multi Purpose - Medium (e.g., Fuel, Shopping Centre, Vulcanizing, Washing Bay)		5,000.00	3,500.00	3,500.00
		CAT C - Fuel and Shopping Centres		4,000.00	2,500.00	2,500.00
		CAT D – Fuel and Washing Bay		3,900.00	2,000.00	2,000.00
		CAT E – Fuel Only		3,500.00	2,000.00	2,000.00
		CAT F - Surface Tank Points		500.00	320.00	320.00
		CAT H - Kerosene		280.00	170.00	170.00
		CAT K - LPG Only (Small)		700.00	430.00	430.00
119.		<i>Signage Makers</i>	<i>Per Annum</i>			
		CAT A – Digital		700.00	430.00	430.00
		CAT B - Non-digital		600.00	330.00	330.00
120.		<i>Signage Writers</i>	<i>Per Annum</i>			
		CAT A – Electronic		600.00	330.00	330.00
		CAT B – Manual		350.00	200.00	200.00
121.		<i>Spare Parts Sales Outlets (New)</i>	<i>Per Annum</i>			
		Category C - Retailers Medium		170.00	130.00	130.00

		Category D - Retailers Small		90.00	70.00	70.00
122.		<i>Spare Parts Sales Outlets(Second-hand)</i>	<i>Per Annum</i>			
		Category D - Retailers Small		100.00	80.00	80.00
		Category E - Kiosk / Table Top		70.00	50.00	50.00
123.		<i>Straw Basket Weavers and Sales</i>	<i>Per Annum</i>	60.00	50.00	50.00
124.		<i>Terrazzo Making</i>	<i>Per Annum</i>			
		CAT A – Two machines and above		500.00	300.00	300.00
		CAT B – One machine		280.00	150.00	150.00
125.		<i>Timber Products Retail Outlets</i>	<i>Per Annum</i>			
		CAT C - Small scale		350.00	200.00	200.00
126.		<i>Toilet Operators (Private)</i>	<i>Per Annum</i>			
		CAT B - Up to 24 Seater		350.00	250.00	250.00
		CAT C - 9-16 Seater		140.00	100.00	100.00
		CAT D - Up to 8 Seater		100.00	80.00	80.00
127.		<i>Tourism Licensed Facilities</i>	<i>Per Annum</i>			
	A.	<i>Accommodation Facilities</i>				
	i.	<i>Hotels/ Beach Resorts/ Motels</i>				
		CAT E - One Star		600.00	300.00	300.00
	ii.	<i>Guest Houses (4-9 Rooms)</i>		500.00	300.00	300.00
	iii.	<i>Hostels (Private)</i>				
		CAT D – Up to 10 Beds		650.00	350.00	350.00
	B.	<i>Body Building Gym</i>				
		CAT C – Small Scale		140.00	120.00	120.00
	C.	<i>Eating/Catering Houses</i>				
	i.	<i>Restaurants</i>				
		CAT C – Grade 3		600.00	450.00	450.00
	ii.	<i>Informal Catering Services</i>				
		<i>Traditional Catering Establishments (chop bars)</i>				
		CAT A - Grade 1		400.00	250.00	250.00
		CAT B -Grade 2		250.00	100.00	100.00
	-	<i>Drinking Bars</i>				
		CAT A - Grade 1		700.00	400.00	400.00
		CAT B -Grade 2		350.00	200.00	200.00
	-	<i>Local Fast Food Vendors</i>				
		CAT A - Grade 1		210.00	100.00	100.00
		CAT B -Grade 2		100.00	80.00	80.00
	D.	<i>Nightclub and Theatres</i>				
	i.	<i>Pub</i>				
		CAT A - Grade 1		900.00	450.00	450.00
		CAT B - Grade 2		350.00	200.00	200.00
128.		<i>Transport Unions (Lorry park Operations)</i>				
		CAT 'A'		1,700.00	1,000.00	1,000.00
		CAT 'B'		1,250.00	800.00	800.00
		CAT 'C'		850.00	450.00	450.00
129.		<i>Treatment/Storage Plants</i>	<i>Per Annum</i>			
	i.	<i>Gas Storage Plants</i>		60,000.00	35,000.00	35,000.00

	ii.	<i>Waste Treatment Plants</i>				
		CAT A – Sewage		1,700.00	1,000.00	1,000.00
		CAT B - E-waste		1,700.00	1,000.00	1,000.00
		CAT C - Others		850.00	500.00	500.00
130.		<i>Tyre/Battery Dealers – New</i>	<i>Per Annum</i>			
		CAT B - Retail		1,000.00	650.00	650.00
131.		<i>Tyre/Battery Dealers – Used</i>	<i>Per Annum</i>			
		CAT B - Retail		850.00	450.00	450.00
		CAT C – Wayside		300.00	150.00	150.00
132.		<i>TV & Radio Repairers</i>	<i>Per Annum</i>	90.00	80.00	80.00
133.		<i>Urinal Operators (Private)</i>	<i>Per Annum</i>			
		CAT B – Medium Scale		90.00	60.00	60.00
134.		<i>Car Hiring/Rental Services</i>	<i>Per Annum</i>			
		CAT C – Small scale		300.00	150.00	150.00
135.		<i>Vehicle – Driver’s Registration</i>	<i>Per Annum</i>			
		Taxi Driver Licence		50.00	10.00	10.00
		Trotro/Bus Driver Licence		35.00	20.00	20.00
		Heavy Duty Licence		70.00	30.00	30.00
		Multi-Purpose Licence		35.00	30.00	30.00
		Wheel Cart Licence		4.20	3.00	3.00
		Articulator / Timber Trucks		150.00	90.00	90.00
		Truck Vehicle Licence		75.00	40.00	40.00
		Tanker Vehicle Licence		210.00	100.00	100.00
		Earth/ Excavating / Levelling Machinery Licence		210.00	100.00	100.00
136.		<i>Vehicle Stickers for Embossment</i>	<i>Per Annum</i>			
	i.	<i>General</i>				
		Taxi		50.00	30.00	30.00
		Heavy Duty		70.00	40.00	40.00
		Light Duty		60.00	30.00	30.00
		Multi-Purpose		35.00	20.00	20.00
		4 - Wheel Cart (Truck)		4.20	3.0	3.0
		1 & 2- Wheel Cart		2.80	2.00	2.00
		Tricycles/ Motorcycles (Per Unit)		50.00	30.00	30.00
		Bicycle Per Unit)		28.00	20.00	20.00
	ii.	<i>Buses/Trotro</i>				
		46 Passengers and above		60.00	40.00	40.00
		34 - 45 Passengers		50.00	30.00	30.00
		24 - 33 Passengers		42.00	30.00	30.00
		8 - 23 Passengers		35.00	20.00	20.00
	iii.	<i>Trucks</i>				
		Articulator / Timber Trucks		120.00	70.00	70.00
		Cargo Trucks (10 Tons above)		75.00	40.00	40.00
		Cargo Trucks/Kia (Below 10 Tons)		56.00	30.00	30.00
		<i>Tipper Trucks:</i>				
		Up to 9.5 Cubic metres		85.00	60.00	60.00
		10 - 14 Cubic metres		150.00	90.00	90.00

		15 - 25 Cubic metres		210.00	100.00	100.00
		Quarry development fee			5.00	5.00
	iv.	Tankers				
		1,100 - 1,500 Gallons Capacity		210.00	100.00	100.00
		2,000 - 2,500 Gallons Capacity		280.00	150.00	150.00
		3,000 - 7,000 Gallons Capacity		350.00	200.00	200.00
	v.	Bulldozers				
		- D. 6		210.00	100.00	100.00
		- D. 7		350.00	200.00	200.00
		- D 8		420.00	250.00	250.00
		Dumper		210.00	100.00	100.00
		Excavator		350.00	200.00	200.00
		Flat Truck		500.00	300.00	300.00
	vi.	Forklift				
		21 tons and Above		210.00	100.00	100.00
		1 - 20 tons		170.00	90.00	90.00
	vii.	Others Vehicles				
		Cesspit Emptyer		350.00	200.00	200.00
		Hearse		150.00	80.00	80.00
		Towing Truck		100.00	60.00	60.00
		Tractors		150.00	90.00	90.00
		Roll-on Roll-off		60.00	40.00	40.00
137.		Warehouse (Private)	Per Annum			
	i.	Customs Bonded Warehouse/Container Depot				
		CAT 'C'		4,500.00	3,200.00	3,200.00
		CAT 'D'		3,300.00	2,800.00	2,800.00
	ii.	Un-bonded Warehouse				
		CAT C - 60m x 30m		1,700.00	900.00	900.00
		CAT D - Others		400.00	280.00	280.00
138.		Wood Fuel	Per Annum			
		CAT A - Charcoal Producers		170.00	90.00	90.00
		CAT B - Firewood Sellers (Large)		170.00	90.00	90.00
		CAT C - Firewood Sellers (Medium)		90.00	50.00	50.00
		CAT D - Firewood Sellers (Small)		40.00	30.00	30.00
		CAT E - Charcoal Sellers		40.00	30.00	30.00
		FEES		Rate GHC		
Main Item	Sub Item	Item Description	Unit of Measure	District Limit	2025 GHC	2026 GHC
1.		Burial (Cemetery) Fees				
	i.	General	Per burial			
		CAT A - 1 - 5 years		28.00	20.00	20.00
		CAT B - 6 -17 years		42.00	30.00	30.00
		CAT C - Adults (Above 18 years)		700.00	450.00	450.00

		CAT D - Tombstone e.g. marble, terrazzo, vault		6,000.00	2,000.00	2,000.00
	ii.	Burials at Home	Per burial	25,000.00	10,00.00	10,00.00
	iii.	Exhumation of Corpse	Per Court Order	850.00	300.00	300.00
2.		Business/Product Promotion	One Week	350.00	200.00	200.00
3.		Excessive Noise Making	Per Case	1,000.00	600.00	600.00
4.		Conservancy				
	i.	Franchised				
		Franchise - Public Toilet Operators	Per Month	Free	Free	Free
		KVIP	Per Visit	2.00	0.50	0.50
		Franchise - Public Urinal Operators	Per Month	Free	Free	Free
	ii.	Assembly Operated				
		Public Toilet	Per Visit	1.50	0.50	0.50
		Public Urinals	Per Visit	1.00	0.20	0.20
5.		Crusade Outreach Programmes	Per Day	30.00	25.00	25.00
6.		Environmental Health Inspection and Certificate fee	Per Annum			
	i..	Application Forms		8.00	5.00	5.00
	i.	Suitability (Health) Certification				
		CAT A - Hotels and Restaurants		350.00	200.00	200.00
		CAT B - Chop and Drinking Bars		250.00	120.00	120.00
		CAT C - Food Vendors		150.00	90.00	90.00
7.		Export/Conveyance				
	i.	Animals				
		Cow (Local Herdsmen)	Per animal	17.00	10.00	10.00
		Sheep, Goats, Pigs, Donkey, Dog etc.	Per animal	9.00	5.00	5.00
		Birds	Per bird	3.00	1.00	1.00
		Bush Meat	Per animal	5.00	2.00	2.00
	ii.	Bamboo	Per 100 Culms	14.00	10.00	10.00
	iii.	Cane/Rattan	Per Bundle	10.00	6.00	6.00
	iv.	Charcoal	Per bag	15.00	25.00	25.00
	v.	Firewood				
		- Articulator Truck	Per load	60.00	30.00	30.00
		- Mummy Truck	Per load	35.00	20.00	20.00
		- Kia Truck	Per load	21.00	10.00	10.00
		- Abossey Okai macho motor king/ Donkey Cart	Per load	10.00	5.00	5.00
	vi.	Fruits (Banana, Mango, Pawpaw, Pineapple, Pear, Oranges etc.)	Per crate/ bag/ basket	3.00	2.00	2.00
		Coconuts-Kia Truck	Per load	300.00	200.00	200.00
	vii.	Milled Foods (Corn dough, Cassava dough, Groundnut paste, Gari etc.	Per bag/Per container	6.00	3.00	3.00
	viii.	Palm Fruit (Articulator, Kia, Mummy truck, 'Abossey Okai Macho', Motor king etc.)	Per Load	35.00	20.00	20.00
	ix.	Stones/Quarry/Gravel Products				

		- Up to 5 Tonnes	<i>Per load</i>	50.00	40.00	40.00
	x.	<i>Sand including river and sea sand</i>				
		- Up to 5 Tonnes	<i>Per load</i>	14.00	14.00	14.00
	xi.	<i>Roots and Tubers</i>				
		Yam	<i>100 pieces</i>	20.00	10.00	10.00
		Yam - Articulator Truck	<i>Per load</i>	300.00	30.00	30.00
		Yam - Mummy Truck	<i>Per load</i>	100.00	60.00	60.00
		Yam - Kia Truck	<i>Per load</i>	80.00	50.00	50.00
		Yam - Abossey Okai macho motor king	<i>Per load</i>	60.00	30.00	30.00
		Cocoyam, Cassava, Potato	<i>Per Maxi bag</i>	10.00	4.00	4.00
	xii.	<i>Vegetable dealers</i>	<i>Per bag /crate/ basket</i>	3.00	2.00	2.00
	xiii.	<i>Palm Oil, Coconut Oil, Groundnut Oil</i>	<i>Per gallon (4.5 Litres)</i>	4.50	2.00	2.00
	xiv.	<i>Sawn Wood Export</i>				
		KIA Truck	<i>Per Load</i>	100.00	60.00	60.00
		Tipper Truck	<i>Per Load</i>	150.00	90.00	90.00
		Cargo Truck	<i>Per Load</i>	210.00	100.00	100.00
		Articulator Truck	<i>Per Load</i>	280.00	150.00	150.00
	xv.	<i>Off-Loading/Landing Fee</i>				
		CAT A - Articulator Truck		210.00	120.00	120.00
		CAT B - Cargo trucks & Buses		170.00	100.00	100.00
8.		<i>Information Van Hiring (Assembly's)</i>	<i>Per Use</i>			
		CAT A - Public Use		190.00	100.00	100.00
		CAT B - Private Use		500.00	250.00	250.00
9.		<i>Lorry Park Fee</i>				
	i.	<i>Commercial Vehicles</i>	<i>Per day</i>			
		Taxi/Hiring		6.00	2.00	2.00
		Mini Bus Up to 12-23 seater		7.00	2.00	2.00
		Bus/Kia Up to 24-33 seater		9.00	3.00	3.00
		Bus/Kia (33 seater +)		10.00	6.00	6.00
		Articulator truck		10.00	6.00	6.00
		Tipper truck		5.00	1.00	1.00
		Rig Saw (Yellow Tricycle)		2.00	1.00	1.00
		Non-Lorry Park Mobile Vehicles (e.g. Taxi)		10.00	2.00	2.00
10.		<i>Market</i>				
		Market Tolls (Daily/ Night Tolls)	<i>Per day/night</i>	5.00	2.00	2.00
11.		<i>Marriage Fees</i>	<i>Per Registration</i>			
		Ordinance (Cap 127)		150.00	80.00	100.00
		Customary Marriage		65.00	50.00	50.00
		Divorce Certificate (Customary)	<i>Per Document</i>	350.00	250.00	250.00
		Registrar's Certificate		50.00	30.00	30.00
		Certificate of Marriage		50.00	30.00	30.00

		Use of Assembly's Hall For Marriage Ceremony	<i>Per 30 Mins</i>	170.00	60.00	60.00
		Registration of Churches for Marriage	<i>Per Church</i>	1,400.00	1,500.00	1,500.00
		Spinster/ Bachelor Certificate		210.00	100.00	100.00
13.		<i>Sale of Contract Documents (All categories) –</i>				
	A	<i>Class B (Mun./Dist.)</i>				
	i.	<i>Goods & Services</i>				
		CAT A - Above 550,000 (Approved by Regional Tender Review Committee)		1,000.00	500.00	500.00
		CAT B - Above 75,000 - 550,000 (Approved by Entity Tender Committee)		500.00	200.00	200.00
		CAT C - Up to 75,000 (Approved by Entity Head)		300.00	100.00	100.00
14.		<i>Slaughter House</i>	<i>Per animal</i>			
		Slaughter of Cow/Donkey		45.00	20.00	20.00
		Slaughter of Sheep/Goat/ Pig		20.00	10.00	10.00
15.		<i>Waste Management</i>	<i>Per Trip</i>			
	A	<i>Dislodgement of Liquid Waste</i>				
	i.	Dislodging		800.00	450.00	450.00
	ii.	Tipping Fee (Liquid Waste)		100.00	60.00	60.00
		<i>FINES</i>		<i>Rate GHC</i>		
<i>Main Item</i>	<i>Sub Item</i>	<i>Item Description</i>	<i>Unit of Measure</i>	<i>District Limit</i>	<i>2025 GHC</i>	<i>2026 GHC</i>
		Formula				
1.		<i>Building Offences</i>	<i>Per Case</i>			
	i.	Penalty for development without permit		<i>50% of permit</i>	<i>50% of permit</i>	<i>50% of permit</i>
	ii.	Occupying Newly Completed Developments without Occupancy (Habitation) Certificate		<i>50% of permit</i>	<i>50% of permit</i>	<i>50% of permit</i>
	iii.	Penalty For Unauthorised Placements		<i>200% of permit</i>	<i>200% of permit</i>	<i>200% of permit</i>
	iv.	Penalty for Refurbishment /Rehabilitation/Renovate without permit		<i>50% of permit</i>	<i>50% of permit</i>	<i>50% of permit</i>
	v.	Penalty for development in unauthorised places		<i>Surcharge based on cost of demolition</i>	<i>Surcharge based on cost of demolition</i>	<i>Surcharge based on cost of demolition</i>
	vi.	Penalty for Violating-Stop Work Order		<i>100% of permit</i>	<i>100% of permit</i>	<i>100% of permit</i>
	vii.	Installation of Radio/TV/Internet/Communication Mast & Others- Refusal to obtain permit		<i>100% of principal</i>	<i>100% of principal</i>	<i>100% of principal</i>

2.		Environmental Health/Safety/ Sanitation Offences	Per Case			
	i.	Defecating at unauthorized Places		85.00	72.50	72.50
	ii.	Urinating at unauthorized Places		17.00	14.50	14.50
	iii.	Selling at Unauthorized Places		60.00	50.00	50.00
	iv.	Indiscriminate disposal/burning of refuse				
		Commercial Area		700.00	700.00	700.00
		Residential Area		600.00	450.50	450.50
		Office Area		500.00	385.00	385.00
	vi.	Weedy grounds -				
		Business/Commercial premises		2,100.00	1,700.00	1,700.00
		Residential premises		420.00	350.50	350.50
	viii.	Refusal to pay for Environmental Health Permit		50% of amount owed in addition to principal	50% of amount owed in addition to principal	50% of amount owed in addition to principal
	ix.	Refusal to comply with abatement				
		CAT A – Industrial		420.00	400.00	400.00
		CAT B – Commercial		360.00	350.00	350.00
		CAT C – Residential		300.00	300.00	300.00
	xi.	Cutting of trees without permit		350.00	250.00	250.00
3.		Impounding– Stray Animals	Per Case			
	i.	Collection – Sheep/ Goat/ Pigs/Dogs		60.00	37.50	37.50
	ii.	Collection – Donkey/ Horse/ Cow		105.00	75.00	75.00
	iii.	Feeding – Sheep/ Goats		21.00	15.00	15.00
	iv.	Feeding - Pigs		42.00	37.50	37.50
	v.	Feeding – Dogs		42.00	37.50	37.50
	vi.	Feeding – Donkey/Horse/Cow		42.00	37.50	37.50
4.		Miscellaneous Offences	Per Case			
	i.	Removal/Missing Property number plate		60.00	60.00	60.00
	ii.	Removal/Destruction/Defacing of Street Name Signage		120% of replacement cost	120% of replacement cost	120% of replacement cost
	iii.	Destruction of Street Light Poles/Other road furniture		120% of replacement cost	120% of replacement cost	120% of replacement cost
	iv.	Posting of bills at unauthorized places		1,400.00	600.00	600.00
	v.	Failure to pay BOP/Rate/Rent		30% of amount owed	30% of amount owed	30% of amount owed
	viii.	Penalty for bounced cheques		50% of cheque	50% of cheque	50% of cheque
	ix.	Transfer of stalls/stores without Assembly approval		700.00	550.00	550.00
5.		Retrieval Of Seized Tools/Machinery (For Various Offences)	Per Case			
		1st Time		700.00	700.00	700.00

		2nd Time		1,050.00	1,000.00	1,000.00
		3rd Time		2,100.00	1,500.00	1,500.00
	vi.	<i>Impounded Vehicle</i>		42.00	37.50	37.50
	vii.	<i>Refusal to obtain vehicle sticker</i>				
		CAT A - Articulated/ Tipper Trucks		120.00	87.50	87.50
		CAT B - Commercial/Private		70.00	50.00	50.00
	viii.	<i>Refusal to emboss sticker</i>		170.00	125.00	125.00
	ix.	<i>Refusal to acquire Taxi Driver Licence</i>		42.00	37.50	37.50
6.		<i>Unauthorised Diversion</i>	<i>Per Case</i>			
	i.	Diversion of river/stream course		15,000.00	15,000.00	15,000.00
	ii.	Diverting drains		7,000.00	6,250.00	6,250.00
	iii.	Channelling of sewage tyre into drains		7,000.00	6,250.00	6,250.00
		<i>RATES</i>		<i>Rates GH</i>		
Main Items	Sub Item	<i>Item Description</i>		<i>District Limit</i>	<i>2025 GH¢</i>	<i>2026 GH¢</i>
		<i>Formula</i>				
1.	i.	<i>Basic Rates</i>	<i>Per Annum</i>	8.00	2.00	2.00
	ii.	<i>Development Levy(LGA Section 146 sub section 3)</i>		To be Determine d by Assembly		
2.		<i>Property Rates (Refer to Section 3.2)</i>				
		Commercial		0.10	0.05	0.05
		Residential		0.01	0.008	0.008
		Mixed		0.3	0.1	0.1
		Commercial/Public Corporation		0.3	0.1	0.1
3.		<i>Unassessed</i>				
	A	<i>Ayensuano Class A Townships</i>	<i>Per Annum</i>			
	i.	Residential Buildings(1-3 Rooms)		100.00	62.50	62.50
	ii.	Residential Storey (1-3 Room)		200.00	125.00	125.00
	iii.	Commercial Building (1-3 Rooms)		200.00	93.75	93.75
	iv.	Commercial Storey (1-3 Rooms)		400.00	187.50	187.50
	v.	Commercial Residential Building (1-3 Rooms)		200.00	65.00	65.00
	vi.	Recreational Property		300.00	75.00	75.00
	vii.	Issuing of House Number		20.00	6.25	6.25
	B	<i>Ayensuano Class B Townships</i>	<i>Per Annum</i>			
	i.	Residential Buildings		100.00	50.00	50.00
	ii.	Residential Storey		200.00	125.00	125.00
	iii.	Commercial Building		200.00	87.50	87.50
	iv.	Commercial Storey		400.00	187.50	187.50
	v.	Commercial Residential Building		200.00	87.50	87.50
	vi.	Recreational Property		300.00		
	vii.	Issuing of House Number		20.00	6.25	6.25

	C	<i>Other Townships</i>	<i>Per Annum</i>			
	i.	Residential Building		75.00	37.50	37.50
	ii.	Residential Storey		150.00	62.50	62.50
	iii.	Commercial Building		150.00	87.50	87.50
	iv.	Commercial Residential Building		200.00	62.50	62.50
	v.	Commercial Storey		200.00	125.00	125.00
	f	Issuing of House Number		10.00	6.25	6.25
4.		<i>Special Rates</i>				
	i	Bicycle Rates		3.00	3.00	3.00
	ii	Cattle Rates- Aliens		35.00	31.25	31.25
	iii.	Cattle Rates - Residents		15.00	12.50	12.50
	iv.	Donkey Rates		35.00	30.00	30.00
	v.	Dog/Goat/Sheep Rates		15.00	10.00	10.00
	vi.	Pig Rates		15.00	10.00	10.00
		<i>RENT</i>		<i>Rate GHC</i>		
Main Item	Sub Item	<i>Item Description</i>	<i>Frequency/ Measure</i>	<i>District Limit</i>	<i>2025 GHC</i>	<i>2026 GHC</i>
1.		<i>Bill boards</i>				
	i.	CAT 'A'		4,200.00	3,125.00	3,125.00
	ii.	CAT 'B' (Memorial Adverts)		1,000.00	625.00	625.00
	iii.	CAT 'C' (Small of CAT 'B')		500.00	375.00	375.00
2.		<i>Hiring of Assembly Facilities</i>	<i>Per day</i>			
	i.	CAT A – Assembly hall		1,000.00	750.00	750.00
	ii.	CAT B - Assembly conference room		550.00	375.00	375.00
	iii.	CAT C - Community centres		250.00	187.50	187.50
	v.	CAT E - Assembly Structure/Hall for Church Service and other events		240.00	225.00	225.00
	vi.	CAT F – Others		170.00	112.50	112.50
3.		<i>Market</i>	<i>Per Month</i>			
	i.	<i>Stores</i>				
		CAT A - In CBD (Central Business District)		210.00	125.00	125.00
		CAT C - Outside CBD		80.00	75.00	75.00
		CAT D - Sub district store		17.00	12.50	12.50
	ii.	<i>Stalls</i>				
		CAT A - In CBD		9.00	7.50	7.50
		CAT C - Outside CBD		5.00	3.00	3.00
	iii.	<i>Sheds</i>				
		CAT A - In CBD		7.00	3.75	3.75
		CAT C - Outside CBD		4.00	2.50	2.50
	iv.	<i>Rent on Undeveloped lands</i>	4x4 ft	21.00	15.00	15.00
4.		<i>Official Residence</i>	<i>Per Month</i>			
	i.	Management Staff Quarters		10 % of Gross Salary	10 % of Gross Salary	10 % of Gross Salary

	ii.	Senior Staff Quarters		11 % of Gross Salary	11 % of Gross Salary	11 % of Gross Salary
	iii.	Junior Staff Quarters		12 % of Gross Salary	12 % of Gross Salary	12 % of Gross Salary
	iv.	Guest Houses		13 % of Gross Salary	13 % of Gross Salary	13 % of Gross Salary
5.		Hiring of Parks				
	ii.	CAT B – Lorry Park (space rental)	<i>Per month</i>	750.00	600.00	600.00
	iii.	CAT C – Parade Grounds (Jubilee Parks)	<i>Per day</i>	420.00	300.00	300.00
		PERMITS		Rate GHC		
Main Item	Sub Item	Item Description		District Limit	2025 GHC	2026 GHC
		DEVELOPMENT/ PLANNING PERMITS	<i>Per Project</i>			
1.		FORMS				
	i.	Development Permit Application Form		150.00	100.00	100.00
	ii.	All Other Forms (e.g., Temporary Structures, Demolition, Renovation etc.)		70.00	60.00	60.00
2.		BUILDING PROCESSING FEE (Non-Refundable Deposit)		50.00	50.00	50.00
	A	RESIDENTIAL				
	i.	General residential development (1 storey)		420.00	200.00	200.00
	ii.	2 storey residential development		170.00	150.00	150.00
	iii.	3 storey residential development (below a gross floor area of 5,000sq.ft)		200.00	180.00	180.00
	iv.	3 storey and above residential development (Above gross floor area of 450m ²)		350+ 30% of 350 per gross floor area of 450m ²	420+ 30% of 420 per gross floor area of 450m ²	420+ 30% of 420 per gross floor area of 450m ²
	v.	Apartments		200.00	150.00	150.00
	B	COMMERCIAL				
	i.	<i>Filling Station</i>		900.00	900.00	900.00
	ii.	<i>Shops</i>				
	iii.	Up to 2 storey shops development		200.00	120.00	120.00
	iv.	Shops development (below a gross floor area of 450m ²)		210.00	150.00	150.00
	v.	Shops development (above gross floor area of 450m ²)		420+ 30% of 420 per gross floor area of 450m ²	400+ 30% of 400 per gross floor area of 450m ²	400+ 30% of 400 per gross floor area of 450m ²
	C.	Hotels				

	i.	2 storey Hotel building		350.00	250.00	250.00
	ii.	Storey Hotel building		450.00	350.00	350.00
	iii.	Hotel Building (above a gross floor area of 450m ²)		900+ 30% of 900 per gross floor area of 450m ²	900+ 30% of 900 per gross floor area of 450m ²	900+ 30% of 900 per gross floor area of 450m ²
	D	Restaurants				
	i.	Single storey restaurant		270.00	200.00	200.00
	E	Banking Hall				
	i.	1 Storey Banking hall		350.00	250.00	250.00
	F	Radio/TV station building				
	i.	1 storey building		350.00	400.00	400.00
	ii.	2 storey building		500.00	550.00	550.00
	iii.	3 storey building		600.00	700.00	700.00
	iv.	Radio/TV station building with gross floor area above 450m ²		1200+ 30% of 1200 per gross floor area of 450m ²	1200+ 30% of 1200 per gross floor area of 450m ²	1200+ 30% of 1200 per gross floor area of 450m ²
	G	Churches/mosque				
	i.	1 storey church/mosque		250.00	220.00	220.00
	ii.	Church/Mosque building with gross floor area above 450m ²		800+ 30% of 800 per gross floor area of 450m ²	800+ 30% of 800 per gross floor area of 450m ²	800+ 30% of 800 per gross floor area of 450m ²
	H	Hospital/clinic/laboratory				
	i.	1 storey Hospital/clinic/laboratory		300.00	200.00	200.00
	ii.	Hospital/clinic/laboratory building with gross floor area above 450m ²		1100+ 30% of 1100 per gross floor area of 450m ²	1100+ 30% of 1100 per gross floor area of 450m ²	1100+ 30% of 1100 per gross floor area of 450m ²
	I	EDUCATION (PRIVATE)				
	i.	Pre-school				
		1 storey pre-school		200.00	150.00	150.00
		2 storey pre-school		250.00	200.00	200.00
		3 storey pre-school		300.00	250.00	250.00
	ii.	Pre-school building with gross floor area above 450m ²		600 + 30% of 600 per gross floor area of 450m ²	600 + 30% of 600 per gross floor area of 450m ²	600 + 30% of 600 per gross floor area of 450m ²
	ii.	Basic School				
		1 storey basic school		250.00	350.00	350.00

		Basic school building with gross floor area above 450m ²		1000 + 30% of 1000 per gross floor area of 450m ²	1000 + 30% of 1000 per gross floor area of 450m ²	1000 + 30% of 1000 per gross floor area of 450m ²
	iii.	Second Cycle School				
		1 storey second cycle school		500.00	350.00	350.00
		2 storey second cycle school		600.00	450.00	450.00
		3 storey second cycle school		750.00	550.00	550.00
		Second Cycle school building with gross floor area above 450m ²		1500 + 30% of 1500 per gross floor area of 450m ²	1500 + 30% of 1500 per gross floor area of 450m ²	1500 + 30% of 1500 per gross floor area of 450m ²
	iv.	Basic and second cycle				
		1 storey basic and second cycle school		750.00	550.00	550.00
		2 storey basic and second cycle school		900.00	650.00	650.00
		3 storey basic and second cycle school		1,000.00	700.00	700.00
		Basic and Second Cycle school building with gross floor area above 450m ²		2100 + 30% of 2100 per gross floor area of 450m ²	2100 + 30% of 2100 per gross floor area of 450m ²	2100 + 30% of 2100 per gross floor area of 450m ²
	v.	Vocational/Technical				
		1 storey vocational/technical school		750.00	550.00	550.00
		2 storey vocational/technical school		900.00	650.00	650.00
		3 storey vocational/technical school		1,000.00	700.00	700.00
		Vocational/Technical school building with gross floor area above 450m ²		2100 + 30% of 2100 per gross floor area of 450m ²	2100 + 30% of 2100 per gross floor area of 450m ²	2100 + 30% of 2100 per gross floor area of 450m ²
	vi.	Driving Schools				
		1 storey private driving school		750.00	550.00	550.00
		Private Driving School building with gross floor area above 450m ²		2100 + 30% of 2100 per gross floor area of 450m ²	2100 + 30% of 2100 per gross floor area of 450m ²	2100 + 30% of 2100 per gross floor area of 450m ²
	G	Temporary Structures	Per meter square			
		Container		50.00	20.00	20.00
		Wooden Kiosks/Sheds		25.00	10.00	10.00
3.		PERMIT CHARGES				
	A	New Development				

		Building/Permanent Structure	Cost of construction			
		Hoarding Permit (only)	Per Linear Metre			
		Fence Wall Permit (only)	Cost of construction			
		Mast Permit (Installation)	One Time Payment			
		15 Metres		18,000.00	12,000.00	12,000.00
		30 Metres		20,000.00	15,000.00	15,000.00
		35 Metres		30,000.00	20,000.00	20,000.00
		Above 35 Metres		32,500.00	25,500.00	25,500.00
4.		<i>Approval Fees for Land Application</i>				
	A	<i>SUB-DIVISIONS</i>				
	i.	<i>Residential</i>				
5.		<i>Change of Use</i>				
	i.	<i>Residential to commercial</i>				
		Less than 1 acre		2,500.00	5,500.00	5,500.00
		1-5 acres		4,500.00	6,000.00	6,000.00
	ii.	<i>Residential to Educational</i>				
		Less than 1 acre		2,000.00	1,800.00	1,800.00
		1-5 acres		3,000.00	2,500.00	2,500.00
	iii.	<i>Residential to Light industrial</i>				
		Less than 1 acre		5,000.00	1,800.00	1,800.00
		1-5 acres		7,000.00	2,500.00	2,500.00
	iv.	<i>Residential to Civic and Cultural</i>				
		<i>3rd Class</i>				
		Less than 1 acre		3,000.00	1,800.00	1,800.00
		1-5 acres		4,000.00	2,500.00	2,500.00
	v.	<i>Industrial to Civic and Culture</i>				
		Less than 1 acre		6,000.00	6,000.00	6,000.00
		1-5 acres		7,500.00	7,500.00	7,500.00
	vi.	<i>Industrial to Mixed Use</i>				
		Less than 1 acre		6,000.00	6,000.00	6,000.00
		1-5 acres		7,500.00	7,500.00	7,500.00
	vii.	<i>Educational to Mixed Use</i>				
		Less than 1 acre		4,000.00	4,000.00	4,000.00
		1-5 acres		6,000.00	6,000.00	6,000.00
	viii.	<i>Educational to residential</i>				
		Up to 0.16 acre		7,500.00	5,500.00	5,500.00
		0.17 to 0.32 acre		10,000.00	7,000.00	7,000.00
		0.33 to 1 acre and above		13,000.00	10,000.00	10,000.00
	ix.	<i>Open space to other issues</i>				
		Less than 1 acre		6,000.00	3,000.00	3,000.00
	x.	<i>1-5 acres</i>		7,000.00	5,000.00	5,000.00
	H.	<i>CONSTRUCTION COST FOR BUILDING PERMITS</i>	<i>0.63% of Construction cost</i>			

	A	<i>Building Permit Charges (0.63%) of estimated cost of Building</i>				
	i.	<i>Residential Building</i>				
		1 st Class		1,680.00	1,680.00	1,680.00
		2 nd Class		1,400.00	1,400.00	1,400.00
		3 rd Class		1,120.00	1,120.00	1,120.00
	ii.	<i>Commercial Buildings</i>				
		1 st Class		2,100.00	1,000.00	1,000.00
		2 nd Class		1,680.00	900.00	900.00
		3 rd Class		1,120.00	600.00	600.00
	iii.	<i>Industrial Buildings</i>				
		Heavy		2,520.00	1,200.00	1,200.00
		Light		2,100.00	1,000.00	1,000.00
	B	<i>TEMPORARY STRUCTURES</i>				
		<i>Billboards</i>	<i>Per Meter Square</i>			
	i.	<i>Road Arch</i>				
		CAT A- Class A1(Along First class access)		105.00	50.00	50.00
		CAT B- Class A2(Along 2 nd class Access)		70.00	30.00	30.00
		CAT C- Class A3(Along 3 rd class Access)		35.00	20.00	20.00
	iii.	<i>LEDs</i>				
		CAT A- Class A1(Along 1 st class Access)		210.00	150.00	150.00
		CAT B- Class A2(Along 2 nd class Access)		140.00	90.00	90.00
		CAT C- class A3(Along 3 rd class Access)		70.00	50.00	50.00
		<i>Unipole Spectacular</i>				
		CAT A- Class A1(Along 1 st class Access)		140.00	90.00	90.00
		CAT B- Class A2(Along 2 nd class Access)		105.00	60.00	60.00
		CAT C- class A3(Along 3 rd class Access)		70.00	50.00	50.00
	iv	<i>Building Wrap/Wall Drapes</i>				
		CAT A- Class A1(Along 1 st class Access)		50.00	30.00	30.00
		CAT B- Class A2(Along 2 nd class Access)		35.00	10.00	10.00
		CAT C- class A3(Along 3 rd class Access)		17.000	5.00	5.00
		<i>Banners</i>				
		CAT A- Class A1(Along 1 st class Access)		14.00	4.00	4.00
		CAT B- Class A2(Along 2 nd class Access)		10.00	3.00	3.00
		CAT C- Class A3(Along 3 rd class Access)		7.00	2.00	2.00
		<i>Group Directional signs</i>				
		CAT A- Class A1		700.00	400.00	400.00
		CAT B- Class A2		600.00	300.00	300.00
		CAT C- Class A3		450.00	200.00	200.00
	C	<i>PERMIT RENEWAL CHARGES</i>				
	i.	<i>Temporary Structures</i>		210.00	150.00	150.00
	ii.	<i>Permanent Structures</i>	<i>Per Case</i>			
		Residential		350.00	200.00	200.00
		Commercial		1,000.00	500.00	500.00
		Industrial		2,800.00	1,800.00	1,800.00
		Civic and Cultural		1,400.00	700.00	700.00

		Recreational Development		1,600.00	800.00	800.00
		Educational		840.00	400.00	400.00