

GENERAL

IMPOSITION OF RATES AND FEE FIXING RESOLUTION, 2022

ADA EAST DISTRICT ASSEMBLY

Resolved that by virtue of section 137 (1),141(1) of the Local Government Act, 2016 (Act 936) and the Guidelines for charging of Fees for the provision of Services and facilities and granting of Licences and Permits by Metropolitan/Municipal/District Assemblies, the following Fees shall be charged by the Ada East District Assembly for the Financial Year 1st January, 2022 to 31st December,2022.

Under section 146 (2), of the Act, a Basic Rate of five Ghana Cedis (5.00) per male and female shall be payable by all persons of 18years and above, but below the age of seventy (70) years who reside within or own immovable property situated within the area of Authority of the Ada East District Assembly.

In addition to the Basic Rate, property owners shall be charged a General Rate per cedi of the rateables value of immovable property situated within the administrative area of the Ada East District Assembly except properties from rating under the provision of section 146(2) of the Act. The amounts shall be set out in the following:

PROPERTY RATE CATEGORY	PER CEDI		AREA AFFECTED
	2021	2022	
Residential 1A	0.009	0.009	Luxurious Waterfront Properties/Chalets
Residential 2A	0.0008	0.0008	Ada-Foah, Big Ada, Kasseh
Residential 2B	0.00075	0.00075	Tamatoku, Asigbekope, Pute
Residential 2C	0.0006	0.0006	Rural Settlements (Villages)
Agricultural/ Farm Houses	0.0004	0.0004	
Commercial Use (1) (Hotels, Guest Houses, Financial, Institutions, Hostels, Filling Stations)	0.005	0.005	
Educational Properties			
Private institution in first and second class	0.005	0.005	
Commercial Use (2) (All other Commercial)	0.004	0.004	
Industrial Use	0.005	0.005	
Mixed use	0.0045	0.0045	
Corporate Organizations eg. Vodafone, MTN, EtelTigo,etc)	0.06	0.06	

8.0 SCHEDULE II: REVENUE UPPER LIMITS						
8.5 RATES						DISTRICT
Main Items	Sub Items	CoA Code	Item Description	Frequency/ Measure	Rate GH¢ (Upper Limit)	Rate GH¢ (Upper Limit)
					District	
1			SPECIAL RATES			
	i.	1413003	Basic Rates		8.00	5.00
	ii.	1413006	Development Levy (LGA Section 146 sub section 3)			
2			GENERAL RATES			
	A.	1413001	Property Rates (Refer to Section 3.2 of this Document)			
	B.	1413005	Rates on other Possessions			0.00
	i.	1413005	Bicycle Rates	Per Unit	3.00	3.00
	ii.	1413005	Cattle Rates - Foreigners	Per Aimal	35.00	35.00
	iii.	1413005	Cattle Rates - Residents	Per Aimal	15.00	15.00
	iv.	1413005	Donkey Rates	Per Aimal	35.00	35.00
	v.	1413005	Pig Rates	Per Aimal	15.00	15.00

REGISTRATION OF NEW BUSINESSES		
	CATEGORY OF BUSINESSES	2022
1	Advertisement Company	150.00
2	Alcohol & Other Drink Dealers	70.00
3	Contractors (REGISTRATION AND RENEWAL)	250.00
4	Real Estate Developers	500.00
5	Education Basic (Private)	100.00
6	Education Tertiary (Private)	200.00
7	Environment & Sanitation Contractors	200.00
8	Fabrication of metals	50.00
9	Fashion /Boutiques	50.00
10	Financial & Allied Institutions	200.00
11	Food Processing/ Preservation	40.00
12	Hardware Business	50.00
13	Health Facilities	200.00
14	Home Appliances	100.00
15	Hospitality Ind. (Beach Resorts, Hotels/Guest house, Restaurants)	200.00
16	Importers & Exporters	150.00
17	NGOs/CSOs/FBOs	100.00
18	Petroleum Products/L.P. Gas	500.00
19	Provision & Assorted Goods /Stores	150.00
20	Printing Houses	150.00
21	Telecommunication (Mobile Money Transfer, etc.)	150.00
22	School Feeding Caterers	30.00

23	Shopping Mall:	
	Cat A (Shopping centres)	20,000.00
	Cat B (Shoprite)	1,000.00
	Cat C (Super markets)	150.00
24	ECG Pre-paid service providers	200.00
25	Registration of Religious houses	
	Church premises for marriage	400.00
	Churches	300.00
	Prayer/Healing Camps/Traditional healers or Shrines/Mosque	200.00
26	Renewal for religious groups	100.00
27	Entertainment Centres	
	Cat 'A' (Silverbird, Global cinema, etc.)	500.00
	Category 'B' Entertainment Centres (Super Bets, night clubs)	300.00
	Category 'C' Entertainment Centres (Movie House)	100.00
28	Registration of Canoes	50.00
29	Water Treatment Companies	200.00
30	Security Companies	100.00
31	Traditional medicine practitioners	200.00
32	Cemetries	
	Rural areas	200.00
33	Registration of SME:	
	1.CAT-MEDIUM	100.00
	2.CAT-SMALL	50.00
	Local information Centre.	100.00
	D.V.L.A. Subcontractor/stations.	1,000.00

8.1 LICENCES/PERMITS						
8.1.1 BUSINESS LICENCES						DISTRICT
Main Item	Sub item	CoA Code	Description of Item	Frequency/ Measure	Rate GH¢ (Upper Limit)	Rate (GHs) 2022
					District	
1		1422046	Advertising Companies	Per Annum		
			CAT A - Platinum (minimum of 10 staff)		1,400.00	1400.00
			CAT B - Gold (minimum of 5 staff)		1,000.00	1,000.00
			CAT C - Silver (minimum of 3 staff)		650.00	650.00
			CAT D - Bronze (Below 3 staff)		300.00	300.00
2		1422032	Akpeteshie (liquor) Dealers	Per Annum		
	i.		<i>Manufacturers (Distillers)</i>			

			CAT A - Large Scale		500.00	500.00
			CAT B - Medium Scale		210.00	210.00
			CAT C - Small Scale		100.00	100.00
	ii.		<i>Distributors</i>			
			CAT A - Large scale		500.00	500.00
			CAT B - Medium Scale		210.00	210.00
			CAT C - Small Scale		100.00	100.00
	iii.		<i>Home Based/Farm Site</i>			
			CAT A - Pito (daily brewing)		70.00	70.00
			CAT B - Palm Wine Tappers		50.00	50.00
	iv.		Akpeteshie Sellers Only		90.00	90.00
3		1422277	Aluminum Fabricators (Doors/Windows)	Per Annum		
			CAT A - Large Scale		2,100.00	2,100.00
			CAT B - Medium Scale		1,700.00	1,700.00
			CAT C - Small Scale		1,000.00	1,000.00
			CAT D – Others		500.00	500.00
4		1422278	Aluminum Pot Dealers ('Dadesen')	Per Annum		
			CAT A – Manufacturers		210.00	210.00
			CAT B – Distributors		170.00	170.00
			CAT C – Retailers		100.00	100.00
5		1422112	Aluminum Product Distributors	Per Annum		
			CAT A - Large Scale		600.00	600.00
			CAT B - Medium Scale		300.00	300.00
			CAT C - Small Scale		140.00	140.00
		1422112	Aluminium Product Retailers	Per Annum		
			Category A - Store (Large)		140.00	140.00
			Category B - Container/Kiosk (Medium)		100.00	100.00
			Category C - Table Top (Small)		70.00	70.00
6		1422151	Ambulance Service Providers	Per Annum		
			CAT A - Large Scale (Above 5 Vehicles)		250.00	250.00
			CAT B - Medium Scale (3-5 Vehicles)		100.00	100.00
			CAT C - Small Scale (1-2 Vehicles)		50.00	50.00
			CAT E - Producers (Small)		210.00	210.00
			CAT F - Retailers Only		350.00	350.00
			CAT G - Container/Kiosk		300.00	300.00
			CAT H - Table Top		150.00	150.00
7		1422281	Artisans e.g. Masons, Carpenters, Plumbers, Electricians, Painters, Steel Benders, Tile Layers etc.	Per Annum		
			CAT 'A'		70.00	70.00
			CAT 'B'		35.00	35.00
8		1422052	Auto Mechanics/ Electricians/Sprayers Etc.	Per Annum		

ii.	1422052	Arc Welders			
		CAT A - Fuel and Water Tankers; Truck Builders		350.00	350.00
		CAT B - Light vehicle repairs, Container Shops and Iron Gates		210.00	210.00
iii.	1422052	Argon (Aluminum) Welders		150.00	150.00
iv.	1422052	Auto Body Repairers			
		CAT A - Formal Company		1,700.00	1,700.00
		CAT B - Informal Garage with Shop		1,400.00	1,400.00
		CAT C - Informal Garage without Shop		1,000.00	1,000.00
		CAT D – Others		700.00	700.00
v.	1422052	Auto Electricians			
		CAT A - With Battery Charging		100.00	100.00
		CAT B - Without Battery Charging		70.00	70.00
vi.	1422052	Auto Mechanics			
		CAT A - Heavy Duty Earthmoving Equipment		320.00	320.00
		CAT B - Heavy Duty Trucks		210.00	210.00
		CAT C - Light Duty Trucks (3 to 5 tonnes)		140.00	140.00
		CAT D - Light Duty Vehicles (Below 3 tonnes)		90.00	90.00
vii.	1422052	Auto Sprayers			
		CAT A - Spraying with Oven		400.00	400.00
		CAT B - Spraying without Oven		350.00	350.00
viii.	1422052	Auto Upholstery			
		CAT A - Moulding and Seat Cover Sewing		100.00	100.00
		CAT B - Seat Cover Sewing		70.00	70.00
ix.	1422052	Vulcanisers			
		CAT A - Tyre Repairs, Wheel Balancing, Alignment and Washing Bay		350.00	350.00
		CAT B - Tyre Repairs, Wheel Balancing and Alignment		200.00	200.00
		CAT C - Wheel Balancing and Alignment		100.00	100.00
		CAT D - Tyre Repairs only		60.00	60.00
x.	1422052	Brake Specialist		70.00	70.00
xi.	1422052	Carburettor Specialist		70.00	70.00
xii.	1422052	Plastic Welders and Fabricators		70.00	70.00
xiii.	1422052	Radiator Specialist		70.00	70.00
xiv.	1422052	Multiple Service Providers for Auto Works			
		CAT A - Large Scale		140.00	140.00

			CAT B - Medium Scale		110.00	110.00
			CAT C - Small Scale		90.00	90.00
	xv.	1422052	Windscreen Repairers			
			CAT 'A'		140.00	140.00
			CAT 'B'		120.00	120.00
			CAT 'C'		90.00	90.00
			CAT D - Construction Equipment (Road & Building - Small)		1,500.00	1,500.00
			CAT E - Others		700.00	700.00
	xvi.	1422052	Garages (Mechanic/Fitter)			
			CAT A – Large Scale		300.00	500.00
			CAT B - Medium Scale		250.00	300.00
			CAT C – Small Scale		200.00	250.00
	D.	1422270	Spare Parts Sales Outlets (New)			
			CAT A - Importers/Wholesalers Only		900.00	900.00
			CAT B - Wholesalers Only		500.00	500.00
			CAT C - Retailers (Large)		280.00	280.00
			CAT D - Retailers (Medium)		170.00	170.00
			CAT E - Retailers (Small)		90.00	90.00
	E.	1422270	Spare Parts Sales Outlets (Second-hand)			
			CAT A - Second-Hand Engine Shops		500.00	500.00
			CAT B - Retailers (Large)		280.00	280.00
			CAT C - Retailers (Medium)		170.00	170.00
			CAT D - Retailers (Small)		100.00	100.00
			CAT E - Kiosk/Table Top		70.00	70.00
	F.	1422270	Tyre/Battery Dealers – New			
			CAT A - Wholesale		1,750.00	1,750.00
			CAT B - Retail (Large)		1,000.00	1,000.00
			CAT C - Retail (Medium)		250.00	250.00
			CAT D - Retail (Small)		150.00	150.00
	G.	1422270	Tyre/Battery Dealers – Used			
			CAT A - Wholesale		1,500.00	1,500.00
			CAT B - Retail (Large)		850.00	850.00
			CAT C - Retail (Medium)		300.00	300.00
			CAT D - Retail (Small)		100.00	100.00
9		1422279	Bags and Suitcases Dealers	Per Annum		
			CAT A - Large Scale		350.00	350.00
			CAT B - Medium Scale		210.00	210.00
			CAT C - Small Scale		100.00	100.00
10		1422168	Barbering Shop (floor space and number of points)	Per Annum		
			CAT A - Barbering & Grooming Services		500.00	500.00
			CAT A - Large Shop (above 5 points)		300.00	300.00
			CAT B - Medium Shop (3-5 points)		200.00	200.00
			CAT C - Small Shop (1-2 points)		100.00	100.00
			CAT D - Mobile Operators		35.00	35.00

			CAT E - Barbering accessory shop		100.00	100.00
11		1422009	Bakeries	Per Annum		
			CAT A - Large Scale (Industrial operations)		700.00	700.00
			CAT B - Medium Scale		300.00	300.00
			CAT C - Small Scale		140.00	140.00
12		1402067	Alcoholic and Non-Alcoholic beverages	Per Annum		
			CAT A - Depots		1,500.00	1,500.00
			CAT B - Wholesale & Retail		1,400.00	1,400.00
			CAT C - Wholesale		1,000.00	1,000.00
			CAT D - Retail (Large)		500.00	500.00
			CAT E - Retail (Medium)		300.00	300.00
			CAT F - Retail (Small)		150.00	150.00
13		1422133	Bet & Game Centres	Per Annum		
	A.	1422133	Casino Operations		5,000.00	5,000.00
	B.	1422133	Sports Betting Operations			
			CAT A - Online Betting		3,500.00	3,500.00
			CAT B - Online + Brick & Mortar/Land Base		3,200.00	3,200.00
			CAT C - Brick and Mortar		2,400.00	2,400.00
	C.	1422133	Route Operations (Console/console Games)			
			CAT 'A'		3,500.00	3,500.00
			CAT 'B'		3,000.00	3,000.00
			CAT 'C'		600.00	6,000.00
			CAT D (Per Machine)		350.00	350.00
14		1422010	<i>Bicycles/Tricycles/Motorcycles Dealers (Brand New)</i>	Per Annum		
			CAT A - Importers/Wholesalers		1,400.00	1,400.00
			CAT B - Sales Outlets (Large)		700.00	700.00
			CAT C - Sales Outlets (Small-Medium)		400.00	400.00
			CAT D - Tricycles Only		280.00	280.00
			CAT E - Bicycles Only		210.00	210.00
15		1422010	<i>Bicycles/Tricycles/Motorcycle Dealers (Second-hand)</i>	Per Annum		
			CAT A - Large Scale		500.00	500.00
			CAT B - Medium Scale		350.00	350.00
			CAT C - Small Scale		200.00	200.00
16		1422010	<i>Bicycles/Tricycles/Motorcycles Parts Sales</i>	Per Annum		
			CAT A - Multiple Products		240.00	240.00
			CAT B - Motorcycle/Tricycle with Parts		210.00	210.00
			CAT C - Motorcycle/Tricycles		170.00	170.00
			CAT D - Bicycle with Parts		140.00	140.00
			CAT E - Bicycles		100.00	100.00
17		1422010	Bicycle Tricycle/ Motorcycle Repairers	Per Annum		

			CAT A - Tricycle		60.00	60.00
			CAT B - Motorcycle		35.00	35.00
			CAT C - Bicycle		15.00	15.00
18		1422040	Bill Boards/Outdoor Adverts	Dependent on class of access		
	i.		Bill Boards (e.g. Road Arches, Unipole spectacular, LEDs, Building wrap or Wall Drape signs, Vehicular Adverts, Banners)	Per Annum/ m ²		
			CAT A - Class A1 (Along First-Class Access)		44.85	44.85
			CAT B - Class A2 (Along Second-Class Access)		39.61	39.61
			CAT C - Class A3 (Along Third-Class Access)		26.45	26.45
			Other Adverts			
	ii.		Aerial Adverts - Planes, Balloons etc	(Per Day Fee in All Zones)	150.00	150.00
	iii.		Bus Stop Shelters			
			CAT A - Class A1		480.00	480.00
			CAT B - Class A2		320.00	320.00
			CAT C - Class A3		220.00	220.00
	iv.		Flag Poles	Per Annum		
			CAT A - Class A1		350.00	350.00
			CAT B - Class A2		292.00	292.00
			CAT C - Class A3		200.00	200.00
	v.		Group Directional Signs	Per Annum		
			CAT A - Class A1		5,250.00	5,250.00
			CAT B - Class A2		4,900.00	4,900.00
			CAT C - Class A3		4,250.00	4,250.00
	vi.		Lamp post Adverts (Street Light Poles)	Per Annum	220.00	220.00
	vii.		Posters	Per Day	6.00	6.00
	viii.		Structures on Designated Spectacular Sites		Fee Based on a Bid / Auction Process	
	ix.		Others (Not categorised above)	Per sq/m per Annum	38.00	38.00
19		1422173	Blacksmith	Per Annum	100.00	100.00
20		1422053	Blocks & Concrete Producers	Per Annum		
			CAT A - Large Scale (Concrete Mixtures and Wares)		2,400.00	2,400.00
			CAT B - Large Scale (Machine and manual for design blocks)		700.00	700.00
			CAT C - Medium Scale (Machine for blocks only)		600.00	600.00
			CAT D - Small Scale (Manual blocks only)		450.00	450.00
			CAT E - Small Scale (Manual design blocks/columns only)		350.00	350.00

			CAT F - Tiles/Pavement Blocks and Terrazzo Works (Chipping)		150.00	150.00
21	1422021	Boat/Canoe Dealers (Manufacturers)	Per Annum			
			CAT A - Importers		300.00	300.00
			CAT B - Local Producers		250.00	250.00
22	1422174	Boat/Canoe Operators	Per Annum			
			CAT A - Large Scale		240.00	240.00
			CAT B - Medium Scale		170.00	170.00
			CAT C - Small Scale		100.00	100.00
			Private Boat/ Yachts Luxury Water Front Boat	Per Annum		
			Pressure/Speed Boat (Fisher Boat Researcher) – Large		200.00	500.00
			Pressure/Speed Boat - Medium		180.00	300.00
			Yachts with Motor - Large		200.00	400.00
			Yachts with Motor (Surf) – Medium		180.00	300.00
			River Boat/ Canoe		100.00	100.00
			Jesky		100.00	180.00
23	1422280	Book, Stationery, Office Equipment, Computer & Accessory, etc. Shops	Per Annum			
			CAT A - Book Shops, Stationeries, Office Equipment, Computer & Accessories		4,000.00	4,000.00
			CAT B - Computer, Accessories, Office Equipment, Stationery		2,400.00	2,400.00
			CAT C - Computer & Accessories, Office Equipment		1,700.00	1,700.00
			CAT D - Medium size of CAT C		1,000.00	1,000.00
			CAT E - Book Shops, Stationeries		1,400.00	1,400.00
			CAT F - Stationeries, Office Equipment		1,000.00	1,000.00
			CAT G - Medium size of CAT E		600.00	600.00
			CAT H - Office Equipment Only		700.00	700.00
			CAT I - Stationery Only		350.00	350.00
			CAT J - Books Only		140.00	140.00
			CAT K - Table Top/Truck Pusher		70.00	70.00
			CAT L - Mobile Vans		210.00	210.00
24	1422273	Boutiques (Including African Wear)	Per Annum			
			CAT A - Large Scale		2,100.00	2,100.00
			CAT B - Medium Scale		1,000.00	1,000.00
			CAT C - Small Scale		500.00	500.00
			CAT D - Branches of CAT A & B		210.00	210.00
			CAT E - Others		100.00	100.00
25	1422113	Bridal Homes	Per Annum			
			CAT 'A'		1,400.00	1,400.00
			CAT 'B'		1,000.00	1,000.00
			CAT 'C'		250.00	250.00

26		1422114	Butcher's Licence	Per Annum /Per Butcher		
			CAT A - Master Butcher		120.00	120.00
			CAT B - Butcher		80.00	80.00
27		1422176	Building Material Dealers	Per Annum		
	A	1422176	Hardware (Distributor/ Wholesaler)			
			CAT A - Distributor/Wholesaler (Large)		3,500.00	3,500.00
			CAT B - Distributor/Wholesaler (Medium)		1,400.00	1,400.00
			CAT C - Wholesaler (Medium)		1,200.00	1,200.00
			CAT D - Wholesaler (Small)		600.00	600.00
	B	1422176	Finishing/Retail			
			CAT A - Large Scale		2,100.00	2,100.00
			CAT B - Medium Scale		1,000.00	1,000.00
			CAT C - Small Scale		600.00	600.00
			CAT D - Very Small Scale		120.00	120.00
	C.	1422176	Roofing Material Dealers			
			CAT A - Manufacture/Sales		1,500.00	1,500.00
			CAT B - Sales & Installation		1,000.00	1,000.00
28		1422008	Business Centres	Per Annum		
			CAT A - Internet, Word Processing, Printing and Copying Services plus above 20 Work stations with Internet Service Retailing		4,000.00	4,000.00
			CAT B - Internet, Word Processing, Printing and Copying Services plus above 20 Work stations		2,100.00	2,100.00
			CAT C - Internet, Word Processing, Printing and Copying Services plus 11-20 Work stations		900.00	900.00
			CAT D - Internet, Word Processing, Printing and Copying Services plus below 11 Work stations		210.00	210.00
			CAT E - Secretarial Services (Word Processing, Printing and Copying Services)		140.00	140.00
29		1422011	Cane Product Weavers	Per Annum		
			CAT 'A'		170.00	170.00
			CAT 'B'		140.00	140.00
			CAT 'C'		100.00	100.00
30		1422178	Car Washing Bay	Per Annum		
			CAT A - Jet Washing, Restaurant and Drinking Facility		600.00	600.00
			CAT B - Jet Washing and Drinking Facility		400.00	400.00
			CAT C - Jet Washing Only		350.00	350.00

			CAT E - Manual Washing with other Facilities		250.00	250.00
			CAT F - Manual Washing		170.00	170.00
31	1422021		Canopy Producers			
			CAT A - Tarpaulin Fabric Sewing and metal Fabricators		250.00	250.00
			CAT B - Metal Fabricators		150.00	150.00
			CAT C - Fabric Sewing		50.00	50.00
32	1422179		Carpentry Workshops			
			CAT A - Furniture Large Scale		500.00	500.00
			CAT B - Furniture Medium Scale		170.00	170.00
			CAT C - Furniture (plus upholstery - Medium)		140.00	140.00
			CAT D - Furniture (plus upholstery - Small)		90.00	90.00
			CAT E - Minor Works		60.00	60.00
	1422179		Carpentry Workshops/ Furniture Showroom			
			Furniture Showroom			
			CAT A - Furniture Large Scale		2,100.00	2,000.00
			CAT B - Furniture Medium Scale		1,500.00	1,200.00
			CAT C - Furniture Small Scale		1,000.00	800.00
			CAT D - Furniture (Others)		500.00	400.00
			Carpentry Workshop			
			CAT A - All Works		350.00	275.00
			CAT B - Furniture (plus upholstery)		120.00	100.00
			CAT C - Furniture (plus upholstery)		100.00	100.00
			CAT D - Furniture Only		60.00	50.00
			CAT E - Minor Works		50.00	40.00
33	1422191		Casket & Coffin Dealers			
			CAT A - Importers		1,700.00	1,700.00
			CAT B - Industrial (Manufacture & Sale)		1,000.00	1,000.00
			CAT C - Manual (Manufacture & Sale)		250.00	250.00
			CAT D - Sales Outlets		100.00	100.00
			CAT E - Manufacturers Only		90.00	90.00
34	1422181		Contracted Caterers (e.g. School Feeding)	Per Annum		
			CAT A - Above 1,000 pupils		700.00	700.00
			CAT B - Above 500 to 1,000 pupils		600.00	600.00
			CAT C - Up to 500 pupils		400.00	400.00
35	1422287		CD Sellers (Audio/Video)	Per Annum		
			CAT A - Shops		240.00	240.00

			CAT B - Table Tops		70.00	70.00
			CAT C - Mobile Vans		40.00	40.00
36	1422183	Cement & Limestone Factories	Per Annum			
			CAT 'A'		60,000.00	60,000.00
			CAT 'B'		45,000.00	45,000.00
			CAT 'C'		17,000.00	17,000.00
37	1422185	Ceremonial Hiring Services	Per Annum			
			CAT A - Multi Services		5,000.00	5,000.00
			CAT B - Canopies, Chairs, Tables, cutlery, Glasses, Plates, Serving Trays		900.00	900.00
			CAT C - Canopies, Chairs, Tables		400.00	400.00
			CAT D - Single Item of above		90.00	90.00
			CAT E - Recreational/social facilities (Large)		1,300.00	1,300.00
			CAT F - Recreational/social facilities (Medium)		900.00	900.00
			CAT G - Recreational/social facilities (Small)		600.00	600.00
			CAT H - Spinners (Large)		170.00	170.00
			CAT I - Spinners (Small)		90.00	90.00
			CAT J - Live Band		350.00	350.00
			CAT K - Musical/Dance Groups		240.00	240.00
38	1422186	Chandlery (shipping supplies) Services	Per Annum			
			CAT 'A'		4,000.00	4,000.00
			CAT 'B'		3,000.00	3,000.00
			CAT 'C'		900.00	900.00
			CAT 'D'		450.00	450.00
			CAT 'E'		250.00	250.00
			CAT B - Medium Scale (Mother Company)		7,500.00	7,500.00
			CAT C - Medium Scale (Agent)		3,500.00	3,500.00
			CAT D - Small Scale (Agent)		2,100.00	2,100.00
			CAT D - Fabricated facility (Retail Large)		210.00	210.00
			CAT E - Fabricated facility (Retail Medium)		100.00	100.00
			CAT F - Fabricated facility (Retail Small)		60.00	60.00
39	1422045	Commercial Houses/Departmental Stores	Per Annum			
			CAT A - Mall (Large)		50,000.00	50,000.00
			CAT B - Mall (Medium)		21,000.00	21,000.00
			CAT C - Branches of A or B		10,000.00	10,000.00
			CAT D - Supermarkets (Large Size)		3,500.00	3,500.00
			CAT E - Supermarkets (Medium Size)		2,800.00	2,800.00
			CAT F - Supermarkets (Small Size)		1,700.00	1,700.00

			CAT G - Neighbourhood Shops (Large Size)		700.00	700.00
			CAT H - Neighbourhood Shops (Medium Size)		280.00	280.00
			CAT I - Neighbourhood Shops (Small Size)		90.00	90.00
			CAT J - Neighbourhood Shops (Very Small Size)		60.00	60.00
40		1422193	Commercialised State Companies/ Corporations	Per Annum		
			CAT A - Head Offices		21,000.00	21,000.00
			CAT B - Regional Offices		19,600.00	19,600.00
			CAT C - Branch Offices		13,000.00	13,000.00
			CAT D - District Offices		10,000.00	10,000.00
			CAT E - Local Offices		2,800.00	2,800.00
41		1422243	Commercial Water Tanker Suppliers	Per Annum		
			CAT A - Water Tanker Suppliers (Large - above 10 Vehicles)		500.00	500.00
			CAT B - Water Tankers Suppliers (Medium - 5 to 10 Vehicles)		370.00	370.00
			CAT C - Water Tanker Suppliers (Small - below 5 vehicles)		250.00	250.00
			CAT D - Mobile Polyhtank Water Suppliers (Medium)		120.00	120.00
			CAT E - Mobile Polyhtank Water Suppliers (Small)		75.00	75.00
			CAT F - Others		50.00	50.00
42		1422159	Communication Mast Operating Licence	Per Annum /per mast		
			CAT A - 1-10 Masts		2,200.00	2,200.00
			CAT B - 11-20 Masts		1,800.00	1,800.00
			CAT C - 21-30 Masts		1,500.00	1,500.00
			CAT D - 31-40 Masts		1,000.00	1,000.00
			CAT E - Above 40 Masts		720.00	720.00
43		1422052	Computer/Accessories/ Office Equipment Repairs	Per Annum		
			CAT A - Large Scale		900.00	900.00
			CAT B - Medium Scale		400.00	400.00
			CAT C - Small Scale		170.00	170.00
44		1422281	Artisans e.g. Masons, Carpenters, Plumbers, Electricians, Painters, Steel Benders, Tile Layers etc.	Per Annum		
			CAT 'A'		70.00	70.00
			CAT 'B'		35.00	35.00

45		1422196	Cooking/Household Utensil Sales	Per Annum		
			CAT 'A'		250.00	250.00
			CAT 'B'		170.00	170.00
			CAT 'C'		90.00	90.00
46		1422197	Cosmetic/Personal Care/Hair Product Sales	Per Annum		
			CAT A - Wholesale and Retail		1,400.00	1,400.00
			CAT B - Wholesale Only		1,000.00	1,000.00
			CAT C - Retail		400.00	400.00
			CAT D - Table top		90.00	90.00
	i.		Clearing Agents			
			CAT 'A'		1,700.00	1,700.00
			CAT 'B'		1,000.00	1,000.00
			CAT 'C'		900.00	900.00
			CAT 'D'		600.00	600.00
80		1422038	Dressmakers/Tailors (Non-Industrial)	Per Annum		
			CAT A - Large Scale		130.00	130.00
			CAT B - Medium Scale		90.00	90.00
			CAT C - Small scale		70.00	70.00
47		1422038	Dressmakers/Tailors Services	Per Annum		
			CAT A - Knitting, Haberdashery and Embroidery		100.00	100.00
			CAT B - Knitting and Embroidery		90.00	90.00
			CAT C - Embroidery only		70.00	70.00
			CAT D - Knitting only		70.00	70.00
			CAT E - Haberdashery Only (sewing items - large)		350.00	350.00
			CAT F - Haberdashery Only (Small)		170.00	170.00
48		1422119	Drilling Companies	Per Annum		
	i.		Mining			
			CAT A - Exploration & Prospecting - (Large)		26,000.00	26,000.00
			CAT B - Exploration & Prospecting - (Small)		17,000.00	17,000.00
			CAT C - Ancillary Services		15,120.00	15,120.00
	ii.		Oil/Gas			
			CAT A - Exploration & Prospecting - (Large)		130,000.00	130,000.00
			CAT B - Exploration & Prospecting - (Medium)		40,000.00	40,000.00
			CAT C - Exploration & Prospecting - (Very Small)		3,500.00	3,500.00
			CAT D - Ancillary Services		60,000.00	60,000.00

	iii.		Water (Borehole)			
			CAT A - Large Scale		5,000.00	5,000.00
			CAT B - Medium Scale		3,500.00	3,500.00
			CAT C - Small Scale		1,400.00	1,400.00
			CAT D - Wells		210.00	210.00
49		1422202	Driving Schools	Per Annum		
			CAT A - Above 6 Vehicles		600.00	600.00
			CAT B - 4 - 6 Vehicles		400.00	400.00
			CAT C - 1 - 3 Vehicles		210.00	210.00
50		1422024	Educational Institutions – Private	Per Annum		
	A.	1422024	Day Care Centres (Early Childhood Development Centres)			
			CAT A - Grade A		1,500.00	1,500.00
			CAT B - Grade B		500.00	500.00
			CAT C - Grade C		350.00	350.00
	B.	1422024	Pre-Tertiary Schools			
	i.		Basic School (KG/Primary/Junior High Schools)			
	-		Foreign Curriculum Operators			
			CAT A - KG/Primary/Junior High Schools		50,000.00	50,000.00
			CAT B - KG/Primary		50,000.00	50,000.00
	-		National Curriculum Operators			
			CAT A - KG/Primary/Junior High Schools (Large)		2,800.00	2,800.00
			CAT B - KG/Primary/Junior High Schools (Medium)		1,700.00	1,700.00
			CAT C - KG/Primary/Junior High Schools (Small)		600.00	600.00
			CAT D - KG/Primary (Large)		450.00	450.00
			CAT E - KG/Primary (Medium)		250.00	250.00
			CAT F - KG/Primary (Small)		125.00	125.00
	ii.		Secondary Level (Senior High/Technical/Vocational Schools)			
			CAT A - Large		2,100.00	2,100.00
			CAT B - Medium		1,400.00	1,400.00
			CAT C - Small		1,000.00	1,000.00
	iii.		Basic to Secondary School			
			CAT A - Large		3,500.00	3,500.00
			CAT B - Medium		2,800.00	2,800.00
	iv.		Specialised Schools (Remedial School)			
			CAT 'A'		1,000.00	1,000.00
			CAT 'B'		500.00	500.00
	C.	1422024	Tertiary Schools			

			CAT A - Chartered Universities (Own Conferred Degrees)		9,000.00	9,000.00
			CAT B - University colleges/Nursing & Midwifery Training Colleges (affiliated)		5,000.00	5,000.00
			CAT C - Tutorial Colleges (Professional Exams e.g.. ACCA, SAT etc.)		2,100.00	2,100.00
			CAT D - Academy (Training in Special fields e.g.. Football, Dance etc.)		1,400.00	1,400.00
D.	1422024		<i>Training & Vocational Institutions (Media, Construction, Fashion, Floral, Catering, Cosmetology & Wellness, etc.)</i>			
			CAT 'A'		1,200.00	1,200.00
			CAT 'B'		700.00	700.00
			CAT 'C'		600.00	600.00
			CAT 'D'		400.00	400.00
E.	1422024		Other Educational & Training Centres			
	ii.		Computer Schools/ Training Centre			
			CAT A - International		1,500.00	1,500.00
			CAT B - Local (Large)		900.00	900.00
			CAT C - Local (Small)		400.00	400.00
	iii.		Private Library		140.00	140.00
51	1422024		Egg Dealers	Per Annum		
			CAT A - Wholesale		200.00	200.00
			CAT B - Wholesale		170.00	170.00
			CAT C - Retail Shops		100.00	100.00
			CAT D – Retail (Mobile Retail)		90.00	90.00
52	1402205		Electrical Appliances (New & Second-hand)	Per Annum		
			CAT A - Importers/Wholesalers		3,500.00	3,500.00
			CAT B - Wholesalers		2,500.00	2,500.00
			CAT C - Retailers (Large)		2,100.00	2,100.00
			CAT D - Retailers - (Small)		1,200.00	120.00
			CAT E - Table Top		170.00	170.00
53	1422207		Electronic/Home Appliances/Shops (New & Second Hand)	Per Annum		
			CAT A - Importers/Wholesalers (Large)		3,500.00	3,500.00
			CAT B - Importers/Wholesalers (Small)		3,000.00	3,000.00
			CAT C - Wholesalers cum Retailers (Large)		2,600.00	2,600.00
			CAT D - Wholesalers cum Retailers (Small)		2,100.00	2,100.00
			CAT E - Retailers (Shops and Containers - Large)		1,700.00	1700.00
			CAT F - Retailers (Shops and Containers - Medium)		1,300.00	1,300.00
			CAT G - Retailers (Shops and Containers - Small)		900.00	900.00

			CAT H - Retailers (Table Top - Medium)		400.00	400.00
			CAT I - Retailers (Table Top - Small)		140.00	140.00
54		1422207	Electronic/Home Appliance Parts Dealers	Per Annum		
			CAT 'A'		350.00	350.00
			CAT 'B'		220.00	220.00
			CAT 'C'		140.00	140.00
55		1422213	Fabric Dealers – Sales	Per Annum		
			CAT A - Imports/Wholesale		1,300.00	1,300.00
			CAT B - Wholesale and Retail		900.00	900.00
			CAT C - Wholesale		350.00	350.00
			CAT D - Retail		170.00	170.00
			CAT E - Table Top		70.00	70.00
56		1422051	Feed Mills (Poultry, Pets, Fish etc.) – Production	Per Annum		
			CAT 'A'		1,000.00	1,000.00
			CAT 'B'		400.00	400.00
			CAT 'C'		210.00	210.00
57		1422282	Feed Sellers (Poultry, Pets, Fish etc.)	Per Annum		
			CAT A - Wholesalers		280.00	280.00
			CAT B - Distributors		170.00	170.00
			CAT C - Retailers		90.00	90.00
58		1422044	Financial Institutions (Banking)	Per Annum		
	A.	1422044	Central Bank		45,000.00	45,000.00
	B.	1422044	Development Banks		25,000.00	25,000.00
	C.	1422044	Universal Banks			
			CAT A - Bank with Capital Market operations		17,500.00	17,500.00
			CAT B - Head Office		15,000.00	15,000.00
			CAT C - Branch Office		10,000.00	10,000.00
			CAT D – Agency		3,000.00	3,000.00
	D.	1422044	Special Deposit Taking Institutions (SDIs)			
	i.		Savings and Loans Companies & Finance Houses			
			CAT A - Head Office		2,700.00	2,700.00
			CAT B – Branch		1,500.00	1,500.00
			CAT C – Agency		900.00	900.00
			CAT D - Mobilisation Centre		350.00	350.00
			CAT E - Loan/Business Centre		200.00	200.00
	ii.		Leasing & Mortgage Finance Companies			
			CAT A - Head Office		1,700.00	1,700.00
			CAT B – Branch		1,200.00	1,200.00
	E.	1422044	Other Financial Institutions			
	i.		Microfinance Companies (Deposit Taking)			

			CAT A - Head Office		1,200.00	1,200.00
			CAT B – Branch		500.00	500.00
	ii.		Microcredit/Money Lenders/Credit Union			
			CAT A - Head Office		1,200.00	1,200.00
			CAT B – Branch		500.00	500.00
			CAT C - Tier 4 Operators		200.00	200.00
	iii.		Rural & Community Banks			
			CAT A - Head Office		750.00	750.00
			CAT B – Branch		370.00	370.00
			CAT C – Agency		250.00	250.00
			CAT D - Mobilisation Centre		120.00	120.00
	iv.		Financial NGOs			
			CAT A - Head Office		370.00	370.00
			CAT B – Branch		250.00	250.00
	F.		Forex Bureaus			
			CAT A - Head Office		500.00	500.00
			CAT B – Branch		250.00	250.00
	G.	1422044	Financial Technology Companies (FINTECH)			
			CAT A - Dedicated Electronic Money Issuer		5,000.00	5,000.00
			CAT B Mobile Money Vendor Large		500.00	500.00
			CAT C Mobile Money Vendor Medium		250.00	250.00
			CAT D Mobile Money Vendor Small		150.00	150.00
			CAT E - Payment Service Provider (Enhanced)		2,500.00	2,500.00
			CAT F - Payment Service Provider (Medium)		1,500.00	1,500.00
			CAT G - Payment Service Provider (Standard)		250.00	250.00
			CAT H - Payment & Financial Technology Service Provider (PFTSP)		750.00	750.00
	H.	1422044	Stand Alone ATMs		500.00	500.00
59		1422044	Non-Financial Institutions			
	A.	1422044	Insurance Companies	Per Annum		
			Re-insurance		15,000.00	15,000.00
			Non-Life Insurance			
			CAT A - Head Office		9,000.00	9,000.00
			CAT B - Branch Office		6,000.00	6,000.00
			CAT C - Agency Office		3,500.00	3,500.00
			Life Insurance			
			CAT A - Head Office		6,200.00	6,200.00
			CAT B - Branch Office		2,500.00	2,500.00
			CAT C - Agency Office		1,500.00	1,500.00
			Brokers			

			CAT A - Main Office		2,500.00	2,500.00
			CAT B - Branch Office		1,000.00	1,000.00
60		1422120	Fish Farming Companies	Per Annum		
			CAT A- International Large Scale		28,000.00	28,000.00
			CAT B- International Medium Scale		21,000.00	21,000.00
			CAT C- International Small Scale		7,000.00	7000.00
			CAT D - Local Large Scale		210.00	210.00
			CAT E - Local Medium Scale		140.00	140.00
			CAT F - Local Small Scale		70.00	70.00
61		1422215	Fishing Nets and Accessories Dealers	Per Annum		
			CAT A - Importers/Wholesalers		900.00	900.00
			CAT B - Wholesalers		700.00	700.00
			CAT C - Retailers		280.00	280.00
			CAT D - Table Top		60.00	60.00
62		1422063	Floral and Allied Products	Per Annum		
			CAT A - Natural (Large Scale)		400.00	400.00
			CAT B - Natural (Medium Scale)		350.00	350.00
			CAT C - Natural (Small Scale)		280.00	280.00
			CAT D - Artificial (Large Scale)		350.00	350.00
			CAT E - Artificial (Small Scale)		170.00	170.00
63			Footwear Dealers			
	i.		Footwear Producers			
			CAT A - Large (Industrial/Handmade)		300.00	300.00
			CAT B - Medium (Industrial/Handmade)		220.00	220.00
			CAT C - Small (Handmade)		70.00	70.00
	ii.		Footwear Sales – New			
			CAT ‘A’		150.00	150.00
			CAT ‘B’		100.00	100.00
			CAT ‘C’		75.00	75.00
	iii.		Footwear Sales – Used			
			CAT ‘A’		100.00	100.00
			CAT ‘B’		75.00	75.00
			CAT ‘C’		40.00	40.00
	iv.		Footwear Accessory Sales			
			CAT ‘A’		110.00	110.00
			CAT ‘B’		90.00	90.00
	v.		CAT ‘C’		50.00	50.00
			Footwear Repairers (Cobblers)			
			CAT ‘A’		70.00	70.00
			CAT ‘B’		35.00	35.00
64		1422123	Funeral Related Business	Per Annum		
	A.		Burial Grounds/Funeral Homes/Mortuaries – Private			
		i.	Burial Grounds		2,500.00	2,500.00

		ii.	Funeral Homes			
			CAT A - Advanced Activities: Cold Storage room + Preparation of body for burial, Autopsy and Others		9,000.00	9,000.00
			CAT B- Basic Activities: Cold Storage room + Preparation of body for burial		5,000.00	5,000.00
		iii.	Mortuaries			
			CAT A - Cold Storage for Remains (Level 3 Mortuary)		2,800.00	2,800.00
			CAT A - Cold Storage for Remains (Level 2 Mortuary)		1,500.00	1,500.00
			CAT A - Cold Storage for Remains (Level 1 Mortuary)		500.00	500.00
	B.	1422123	Funeral – Undertaker’s Licence		500.00	500.00
	C.	1422123	Hearse Service Providers			
			CAT A - Large Scale (Above 5 Vehicles)		400.00	400.00
			CAT B - Medium Scale (3-5 Vehicles)		200.00	200.00
			CAT C - Small Scale (1-2 Vehicles)		100.00	100.00
65		1422160	Game Viewing/Commercial TV Viewing Centres	Per Annum		
			CAT A - Large Scale		500.00	500.00
			CAT B - Medium Scale		350.00	350.00
			CAT C - Small Scale		210.00	210.00
66		1422290	Gas Cylinder/ Stoves & Accessory Dealers			
			CAT A - Large Scale		150.00	150.00
			CAT B - Medium Scale		100.00	100.00
			CAT C - Small Scale		50.00	50.00
67		1422218	General Goods - Sales (e.g. Generator, Water pump, Chain saw, etc.)	Per Annum		
			CAT A - Large Scale		2,400.00	2,400.00
			CAT B - Medium Scale		1,400.00	1,400.00
			CAT C - Small Scale		700.00	700.00
			CAT D - Individuals		500.00	500.00
68		1422219	Gift Shops	Per Annum		
			CAT A - Large Scale		280.00	280.00
			CAT B - Medium Scale		170.00	170.00
			CAT C - Small Scale		70.00	70.00
69		1422220	Glass Sellers (Tinted /Plain)	Per Annum		
			CAT A - Large Scale		900.00	900.00
			CAT B - Medium Scale		700.00	700.00
			CAT C - Small Scale		400.00	400.00
70		1422221	Graphic Design Companies	Per Annum		
			CAT A - Large Scale		2,800.00	2,800.00
			CAT B - Medium Scale		1,400.00	1,400.00

			CAT C - Small Scale		750.00	750.00
			CAT D – Individuals		300.00	300.00
71	1422222		Hair & Beauty Service Providers	Per Annum		
			CAT A - Beauty Parlour and School		1,700.00	1,700.00
			CAT B - Beauty Parlour		1,000.00	1,000.00
			CAT C - Salon with pedicure, manicure, braiding/weaving		900.00	900.00
			CAT D - Big Salon		170.00	170.00
			CAT E - Small Salon		100.00	100.00
			CAT F - Braiding and Weaving Only		400.00	400.00
			CAT G - Braiding Only		140.00	140.00
			CAT H - Pedicure & Manicure Only		100.00	100.00
72	1422144		Harbours	Per Annum		
			CAT A - Merchandise Harbours		100,000.00	100,000.00
			CAT B - Fishing Harbours		10,000.00	10,000.00
73	1422026		Health Facilities – Private	Per Annum		
	i.		<i>Dental Clinics</i>		350.00	350.00
	ii.		<i>Eye Clinics</i>			
			CAT A - Ophthalmologist Clinics		350.00	350.00
			CAT B - Opticians/Optomtrist		200.00	200.00
	iii.		<i>General Clinics</i>			
			CAT A - Specialty Clinics		1,200.00	1,200.00
			CAT B - Primary Health Care		600.00	600.00
			<i>General Hospitals</i>			
			Primary		1,200.00	1,200.00
	vi.		<i>Maternity Homes</i>			
			CAT A - Expanded Services		200.00	200.00
			CAT B - General Services		110.00	110.00
	vii.		<i>Medical Diagnostic Services</i>			
			CAT A - Secondary/Tertiary		1,000.00	1,000.00
			CAT B - Basic/ Primary		300.00	300.00
	viii.		Licenced Herbal Medicine Units			
			CAT A - Foreign Clinics and Shops		2,400.00	2,400.00
			CAT B - Foreign Clinics or Shops		1,400.00	1,400.00
			CAT C - Clinic and Medicine Producers (Local)		1,000.00	1,000.00
			CAT D - Clinic Only (Local)		900.00	900.00
			CAT E - Medicine Producers Only (Local)		750.00	750.00
			CAT F - Herbal Shops (Local)		350.00	350.00
			CAT G - Shop on wheel (Mobile)		500.00	500.00
74	1422223		Ice Cream/Yoghurt Dealers	Per Annum		
			CAT A - Manufacturers (Large Scale)		6,700.00	6,700.00
			CAT B - Manufacturers (Medium Scale - Local Producers)		4,500.00	4,500.00

			CAT C - Manufacturers (Small Scale - Local Producers)		1,700.00	1,700.00
			CAT D - Wholesale/Depot		1,300.00	1,300.00
			CAT E - Retail		300.00	300.00
75		1422224	Interior/Event Decorators	Per Annum		
			CAT A - Companies (Large)		700.00	700.00
			CAT B - Companies (Medium)		350.00	350.00
			CAT C - Individuals		210.00	210.00
76		1422225	Jewellery Shops	Per Annum		
			CAT.A - Retail (Large)		1,400.00	1,400.00
			CAT B - Retail (Medium)		500.00	500.00
			CAT C - Retail (Small)		280.00	280.00
			CAT D - Table Top		70.00	70.00
77		1422226	Jewellery Repairers (watches/bracelets, etc.)	Per Annum		
			CAT 'A'		140.00	140.00
			CAT 'B'		70.00	70.00
78		1422227	Key Technicians/Cutters	Per Annum		
			CAT 'A'		140.00	140.00
			CAT 'B'		60.00	60.00
79		1422286	Leather Works Dealers (Other Non-footwear products)	Per Annum		
			CAT A - Producers (Donkey Skin)		6,000.00	6,000.00
			CAT B - Producers (Industrial)		900.00	900.00
			CAT C - Producers (Handmade Medium)		280.00	280.00
			CAT D - Sales/Others		100.00	100.00
			CAT C - Medium-sized		700.00	700.00
			CAT D - Small-sized		400.00	400.00
			CAT E - Very Small-sized		140.00	140.00
80		1422016	Lottery Business Operators	Per Annum		
			CAT A - National Lotto Authority		14,500.00	14,500.00
			CAT B - National Marketing Companies/Agents		2,800.00	2,800.00
			CAT C - Private Operators		1,400.00	1,400.00
			CAT D - Lotto Receiver		600.00	600.00
81		1422019	Lumber Business (Including Saw Mill)			
			CAT 'A'		8,500.00	8,500.00
			CAT 'B'		4,200.00	4,200.00
			CAT 'C'		2,750.00	2,750.00
			CAT 'D'		1,400.00	1,400.00
82		1422292	Machine Shops (Workshop for making or repairing machines)			
			CAT A - Large Scale		400.00	400.00
			CAT B - Medium Scale		250.00	250.00
			CAT C - Small Scale		150.00	150.00

83		1422293	Machine Sharpening Operators			
			CAT A - Stationed with shops		50.00	50.00
			CAT B – Mobile		35.00	35.00
84		1422021	Manufacturing/Processing Companies	Per Annum		
			CAT A - International (Large Scale)		40,000.00	40,000.00
			CAT B - International (Medium Scale)		30,000.00	30,000.00
			CAT C - International (Small Scale)		25,000.00	25,000.00
			CAT D - National (Large Scale)		19,500.00	19,500.00
			CAT E - National (Medium Scale)		13,000.00	13,000.00
			CAT F - National (Small Scale)		9,000.00	9,000.00
			CAT G - Local (Large Scale)		7,500.00	7,500.00
			CAT H - Local (Medium Scale)		7,000.00	7,000.00
			CAT I - Local (Small Scale)		5,000.00	5,000.00
85		1422126	Markets & Other Facilities' Management Companies	Per Annum		
			CAT A - Large Scale		14,000.00	14,000.00
			CAT B - Medium Scale		7,500.00	7,500.00
			CAT C - Small Scale		1,500.00	1,500.00
86		1422050	Mattress/Foam Products Dealers	Per Annum		
			CAT A - Manufacturers		5,000.00	5,000.00
			CAT B - Wholesalers		900.00	900.00
			CAT C - Retailers (Medium Scale)		400.00	400.00
			CAT D - Retailers (Small Scale)		210.00	210.00
87		1422050	Mattress Makers/Repairers		50.00	50.00
88		1422229	Media Houses	Per Annum		
	A.	1422229	Electronic Media (Radio) Operators			
			CAT A - National & Inter-Regional		3,000.00	3,000.00
			CAT B - Regional		2,000.00	2,000.00
			CAT C - District		1,700.00	1,700.00
			CAT D - Community		700.00	700.00
			CAT E - Recording Studios (Large)		700.00	700.00
			CAT F - Recording Studios (Medium)		350.00	350.00
			CAT G - Recording Studios (Small)		70.00	70.00
			CAT H - Information Centres (Urban)		210.00	210.00
			CAT I - Information Centres (Rural)		140.00	140.00
			CAT J - Stand Alone Radio/TV Satellite		3,500.00	3,500.00
	B.	1422229	Electronic Media (Television) Operators			
			CAT A - Very Large Scale		6,000.00	6,000.00
			CAT B - Large Scale		5,000.00	5,000.00
			CAT C - Medium Scale		3,500.00	3,500.00
			CAT D - Small Scale		1,700.00	1,700.00
	C.	1422229	Printing Houses			
			CAT A - Large Scale		3,500.00	3,500.00
			CAT B - Medium Scale		2,800.00	2,800.00

			CAT C - Small Scale		1,400.00	1,400.00
			CAT D - Binders		700.00	700.00
			CAT E - Others		280.00	280.00
			CAT F - Newspaper/Periodicals Vendors		70.00	70.00
89		1422230	Medical Supply Companies	Per Annum		
			CAT 'A'		1,500.00	1,500.00
			CAT 'B'		750.00	750.00
			CAT 'C'		400.00	400.00
90		1422285	Metal Dealers			
	A.	1422285	Metal Fabricators	Per Annum		
			CAT A - Filling Station Sheds/Trailers/Underground Tanks Moulding		37,000.00	37,000.00
			CAT B - Agro Processing Machines Surface Tanks		2,800.00	2,800.00
			CAT C - Domestic Milling Machines		1,000.00	1,000.00
			CAT D - Canopies and Scaffolding		600.00	600.00
			CAT E - Pot, Coal pots and Sheet moulders		280.00	280.00
			CAT F - Chairs and beds, etc.		210.00	210.00
	B.	1422285	Fabrication Materials Dealers			
			CAT A - Large Scale		2,500.00	2,500.00
			CAT B - Medium Scale		1,750.00	1,750.00
			CAT C - Small Scale		1,000.00	1,000.00
91		1422051	Milling Businesses (For Food)	Per Annum		
			CAT A - Above 3 Machines		140.00	140.00
			CAT B - 2-3 Machines		90.00	90.00
			CAT C - 1 Machine Only		40.00	40.00
92		1422231	Mineral Water Producers	Per Annum		
			CAT A - Bottled, Sachet & Filtered Water		1,800.00	1,800.00
			CAT B - Bottled & Sachet Water		1,400.00	1,400.00
			CAT C - Sachet Water		700.00	700.00
			CAT D - Accessory Shop (Medium)		200.00	200.00
			CAT E - Accessory Shop (Small)		120.00	120.00
93		1422232	Mineral Water Distribution/Sales	Per Annum		
			CAT A - Depot		600.00	600.00
			CAT B - Wholesale		400.00	400.00
			CAT C - Retail (Large)		210.00	210.00
			CAT D - Retail (Medium)		90.00	90.00
			CAT E - Retail (Small)		35.00	35.00
94		1422079	Mining/Oil/Quarry Administrative offices	Per Annum		
			CAT 'A'		3,000.00	3,000.00
			CAT 'B'		2,000.00	2,000.00

			CAT 'C'		1,000.00	1,000.00
95	1422079	Mining Operating Licence		Per Annum		
			CAT A - Large Scale		140,000.00	14,0000.00
			CAT B - Medium Scale		90,000.00	90,000.00
			CAT C - Small Scale		21,000.00	21,000.00
			CAT D - Salt Mining		10,000.00	10,000.00
96	1422234	Mining Sub-Contractors		Per Annum		
			CAT A - Exploration etc.		70,000.00	70,000.00
			CAT B - Haulage etc.		26,000.00	26,000.00
			CAT C - Automobile, Heavy Duty Equipment (Large)		35,000.00	35,000.00
			CAT D - Automobile, Heavy Duty Equipment (Medium)		22,000.00	22,000.00
			CAT E - Automobile, Heavy Duty Equipment (Small)		14,000.00	14,000.00
			CAT F - Petroleum Services		18,000.00	18,000.00
			CAT G - Mechanical Services (Large)		30,000.00	30,000.00
			CAT H - Mechanical Services (Medium)		18,000.00	18,000.00
			CAT I - Mechanical Services (Small)		14,000.00	14,000.00
			CAT J - Medical Services, Consultants, Technicians etc.		6,000.00	6,000.00
			CAT K - Transport & Catering Services		9,000.00	9,000.00
			CAT L - Other Professional Services		6,000.00	6,000.00
97	1422235	Mobile Phone & Accessories Sales/Assembling/Repairs		Per Annum		
			CAT A - Import/Assembling Wholesale/Retail/Repairs		2,100.00	2,100.00
			CAT B - Import/Wholesale/Retail/Repairs		1,400.00	1,400.00
			CAT C - Retail/Repairs		400.00	400.00
			CAT D - Retail Only		210.00	210.00
			CAT E - Repairs Only		170.00	170.00
			CAT F - Repairs Only (Small)		130.00	130.00
98	1422236	Mobile Phone Cards Sales		Per Annum		
			CAT A - Distribution/Retail		400.00	400.00
			CAT B - Distribution Only		350.00	350.00
			CAT C - Retail		70.00	70.00
99	1422045	Mother Care Shops		Per Annum		
			Wholesale			
			CAT A - Wholesale/Retail		1,500.00	1,500.00
			CAT B - Wholesale only		1,000.00	1,000.00
			Retail			
			CAT A - Large Scale		500.00	500.00
			CAT B - Medium Scale		250.00	250.00

			CAT C - Small Scale		100.00	100.00
100		1422237	Musical Equipment	Per Annum		
	A.	1422237	Musical Instrument Sales			
			CAT A - Wholesale/Retail		140.00	140.00
			CAT B - Retail (Medium)		110.00	110.00
			CAT C - Retail (Small)		70.00	70.00
	B.	1422237	Musical Speaker Manufacturers & Sales		100.00	100.00
101		1422127	Non-Governmental Institutions (Renewal)	Per Annum		
			CAT A - International NGOs/CSOs /FBOs		170.00	170.00
			CAT B - Local NGOs/CSOs/ FBOs		100.00	100.00
			CAT C - Community NGOs/CSOs /FBOs		70.00	70.00
102		1422135	Online Trading/Service Providers	Per Annum		
			CAT A - Multi Services		1,000.00	1,000.00
			CAT B - Dual Services		500.00	500.00
			CAT C - Single Service		500.00	500.00
103		1422284	Optical Services	Per Annum		
			CAT A - Large Scale		350.00	350.00
			CAT B - Medium Scale		250.00	250.00
			CAT C - Small Scale		140.00	140.00
104		1422239	Palm/Kernel Oil Extraction Companies	Per Annum		
			CAT A - Large Scale		28,000.00	28,000.00
			CAT B - Medium Scale		14,000.00	14,000.00
			CAT C - Small Scale		2,000.00	2,000.00
			CAT D – Individuals		400.00	400.00
105		1422241	Pharmaceutical Companies	Per Annum		
	A	1422241	Pharmacies			
			CAT A - Manufacture Wholesale		4,000.00	4,000.00
			CAT B - Wholesale		2,100.00	2,100.00
			CAT C - Wholesale & Retail		2,600.00	2,600.00
			CAT D – Retail		1,400.00	1,400.00
			CAT E - Compounding Pharmacy		2,600.00	2,600.00
			CAT F - Pharmaceutical Raw Material Suppliers		2,600.00	2600.00
	B	1422241	Over the Counter Medicine Sellers (OTCMs) (Licenced Chemical Shops)		210.00	210.00
106		1422047	Photographers / Video Operators	Per Annum		
			CAT A - Photo/Video Company with Labs		750.00	750.00
			CAT B - Photo/Video Company without Labs		320.00	320.00
			CAT C - Photographic Laboratory		300.00	300.00
			CAT D - Photo Shops/Studio		170.00	170.00

			CAT E - Individual video and photography operators		70.00	70.00
107		1422021	Plastic/ Bottle Dealers – Used	Per Annum		
			CAT 'A'		700.00	700.00
			CAT 'B'		350.00	350.00
			CAT 'C'		140.00	140.00
108		1422246	Poultry Farms	Per Annum		
			CAT A - Above 2000 Birds		500.00	500.00
			CAT B - Up to 2000 Birds		350.00	350.00
			CAT C - Up to 1000 Birds		280.00	280.00
			CAT D - Up to 500 Birds		140.00	140.00
109		1422025	Professional Firms/Individuals	Per Annum		
	i.		(Architectural, Auditing, Accounting, Engineering, Legal Firms etc.)			
			CAT A - International		2,800.00	2,800.00
			CAT B - National		2,100.00	2,100.00
			CAT C - Regional		1,700.00	1,700.00
			CAT D - Local		1,400.00	1,400.00
			CAT E - Partnership		1,000.00	1,000.00
			CAT F - Solo		700.00	700.00
			CAT G - Others		400.00	400.00
	ii.		Draughtsmanship Business			
			CAT 'A'		350.00	350.00
			CAT 'B'		170.00	170.00
110		1422013	Quarry/Sand Operators	Per Annum		
			CAT A - Mechanised Quarry (Large)		6,000.00	6,000.00
			CAT B - Mechanised Quarry (Medium)		3,000.00	3,000.00
			CAT C - Mechanised Quarry (Small)		1,500.00	1,500.00
			CAT D - Sand Winning		400.00	400.00
			CAT E - Stone, Laterite & Gravels Contractors		350.00	350.00
			CAT F - Manual Stone Crackers/Labourers		60.00	60.00
			Sand/ Stone/Gravel Winning (Per Load)			
			CAT A - (Conveyance fee - Single Axle Truck)		2.00	5.00
			CAT B - (Conveyance fee - Double Axle Truck)		5.00	10.00
			CAT C - (Conveyance fee - 12&14 Whales)		10.00	20.00
			CAT D - (Conveyance fee - Trailers)		12.00	30.00
			CAT E - (Conveyance fee - Heavy Duty Machine)		15.00	40.00
			Deposit For Sand/Gravel Winning for Reclamation			
			Notification		5000.00	10,000.00
			CAT- A		2,500.00	5,000.00
			CAT -B		2,000.00	3,000.00

			CAT -C		1,500.00	2,500.00
			Sand/Gravel Winning Operating Permit			
			CAT-A		2,500.00	3,000.00
			CAT-B		2,000.00	2,500.00
			CAT -C		1,500.00	2,000.00
111		1422249	Recycling Plants/Companies	Per Annum		
			CAT 'A'		2,800.00	2,800.00
			CAT 'B'		2,100.00	2,100.00
			CAT 'C'		1,700.00	1,700.00
			CAT 'D'		1,300.00	1,300.00
112		1422052	Refrigerator/Air Condition Mechanics	Per Annum		
			CAT 'A'		400.00	400.00
			CAT 'B'		350.00	350.00
113		1422250	Rubber Stamp Makers	Per Annum	60.00	60.00
114		1422294	Rubber Cutting Machine Operators	Per Annum		
			CAT 'A'		75.00	75.00
			CAT 'B'		50.00	50.00
115		1422169	Sanitary Facilities – Private	Per Annum		
	A.	1422169	Bath House Operators			
			CAT A - Above 12 Showers (including toilet facility)		250.00	250.00
			CAT B - 9 -12 showers (including toilet facility)		210.00	210.00
			CAT C - Up to 8 showers (including toilet facility)		170.00	170.00
			CAT D - 13 showers and above		170.00	170.00
			CAT E - 9-12 Showers		140.00	140.00
			CAT F - 8 Showers and below		100.00	100.00
	B.	1422169	Toilet Operators (Private)			
			CAT A - Above 24Seater		400.00	400.00
			CAT B - Up to 24Seater		350.00	350.00
			CAT C - 9-16Seater		140.00	140.00
			CAT D - Up to 8Seater		100.00	100.00
	C.	1422169	Urinal Operators (Private)			
			CAT A - Large Scale		140.00	140.00
			CAT B - Medium Scale		90.00	90.00
			CAT C - Small Scale		60.00	60.00
116		1422082	Sand winning Operations			
			CAT A – Sand winning Notification fee		750.00	750.00
			CAT B – Sand winning Business Operating permit		2,000.00	2,000.00
			CAT C- Sand winning Land Reclamation fee		10,000.00	10,000.00
			CAT C- Illegal Sand winning		2,000.00	2,000.00

117	1422210	Satellite TV/Dish Installation Dealers			
		CAT 'A'		700.00	700.00
		CAT 'B'		400.00	400.00
		CAT 'C'		210.00	210.00
118	1422141	Scrap Metal Dealers	Per Annum		
		CAT A - Large Scale (Export)		2,000.00	2,000.00
		CAT B - Medium Scale (Depot)		1,500.00	1,500.00
		CAT C - Small Scale (Collection Points)		500.00	500.00
		CAT D - Very Small Scale (Collection Points)		280.00	280.00
		CAT E - Individual Collectors		130.00	130.00
119	1422015	Service/Filling Stations	Per Annum		
		CAT A - Multi Purpose - Large (eg. Fuel, Shopping Centre, Vulcanizing, Washing Bay, etc.)		6,000.00	6,000.00
		CAT B – Multi Purpose - Medium (eg. Fuel, Shopping Centre, Vulcanizing, Washing Bay)		5,000.00	5,000.00
		CAT C - Fuel and Shopping Centres		4,000.00	4,000.00
		CAT D - Fuel, and Washing Bay		3,900.00	3,900.00
		CAT E - Fuel Only		3,500.00	3500.00
		CAT F - Surface Tank Points		500.00	500.00
		CAT G - Sale of Lubricants		140.00	140.00
		CAT H - Kerosene		280.00	280.00
		CAT I - LPG Retail Points (Large)		1,700.00	1,700.00
		CAT J - LPG Retail Points (Medium)		900.00	900.00
		CAT K - LPG Retail Points Only (Small)		700.00	700.00
120	1422253	Ship Maintenance & Canoe /Repair Companies Registration	Per Annum		
		CAT 'A'		7,500.00	7,500.00
		CAT 'B'		6,000.00	6,000.00
		CAT 'C'		4,500.00	4,500.00
		CAT 'D'		3,000.00	3,000.00
		CAT 'E'		1,750.00	1,750.00
121	1422253	Shipping Companies	Per Annum	46,000.00	46,000.00
122	1422256	Software Development/ Software Support Companies	Per Annum		
		CAT A - International Companies		10,500.00	10,500.00
		CAT B - National Large		7,000.00	7,000.00
		CAT C - National Medium		4,500.00	4,500.00
		CAT D - National Small		1,700.00	1,700.00
		CAT E - Individual Developers		700.00	700.00
123	1422128	Telecommunication Companies	Per Annum		

	A.	1422128	Internet (Data) Services Providers			
			CAT 'A'		4,500.00	4,500.00
			CAT 'B'		2,000.00	2,000.00
			CAT 'C'		850.00	850.00
	B.	1422128	Phone and Internet Services Providers			
			CAT A - Head Office		18,200.00	18,200.00
			CAT B - Regional/Municipal/District Offices		17,000.00	17,000.00
			CAT C - Service Centres (Retail Shops)		13,000.00	13,000.00
			CAT D - Outsourced Service Centres (Retail Shops)		9,000.00	9,000.00
			CAT E – Warehouses		10,500.00	10,500.00
	C.	1422128	Tower Infrastructure & Other Service Providers		9,000.00	9,000.00
124			CAT C - Small scale		350.00	350.00
		1422110	Trade/Custom/ Inspection Companies	Per Annum		
			CAT 'A'		2,500.00	2,500.00
125			CAT 'B'		1,500.00	1,500.00
			CAT 'C'		750.00	750.00
		1422283	Tourism Licenced Facilities	Per Annum		
	A.	1422283	Accommodation Facilities			
126			CAT D - Two Star		700.00	700.00
			CAT E - One Star		600.00	600.00
	ii.		<i>Guest Houses (4-9 Rooms)</i>		500.00	500.00
	iii.		<i>Budget Hotels</i>		350.00	350.00
	iv.		<i>Hostels (Private):</i>			
			CAT A - Above 50 Beds		1,400.00	1,400.00
			CAT B - 21-50 Beds		1,000.00	1,000.00
			CAT C - 11-20 Beds		900.00	900.00
			CAT D - Up to 10 Beds		650.00	650.00
	B.	1422283	Beach Recreational Facilities			
			CAT 'A'		900.00	900.00
			CAT 'B'		350.00	350.00
	C.	1422283	Body Building Gyms			
			CAT A - Large Scale (Club Setting)		400.00	400.00
			CAT B - Medium Scale		280.00	280.00
			CAT C - Small Scale		140.00	140.00
	D.	1422283	Food & Beverage (Eating/Catering Houses)			
	i.		Formal Catering Services			
			Restaurants			
			CAT A - Grade 1		1,800.00	1,800.00
			CAT B - Grade 2		1,100.00	1,100.00
			CAT C - Grade 3			

			Fast Food			
			CAT A - Grade 1		2,700.00	2,700.00
			CAT B - Grade 2		1,600.00	1,600.00
			CAT C - Grade 3		400.00	400.00
			Coffee Shop			
			CAT A - Grade 1		600.00	600.00
			CAT B - Grade 2		450.00	450.00
			CAT C - Grade 3		200.00	200.00
			Salad Bars			
			CAT A - Grade 1		400.00	400.00
			CAT B - Grade 2		250.00	250.00
			CAT C - Grade 3		140.00	140.00
			Highway Rest Stops			
			CAT A - Grade 1		1,850.00	1,850.00
			CAT B - Grade 2		800.00	800.00
			CAT C - Grade 3		500.00	500.00
	ii.		Informal Catering Services			
	-		<i>Traditional Catering Establishments (chop bars)</i>			
			CAT A - Grade 1		400.00	400.00
			CAT B - Grade 2		250.00	250.00
	-		<i>Drinking Bars</i>			
			CAT A - Grade 1		700.00	700.00
			CAT B - Grade 2		350.00	350.00
	-		<i>Snack Bars</i>			
			CAT A - Grade 1		600.00	600.00
			CAT B - Grade 2		200.00	200.00
	-		<i>Outdoor Catering Establishments</i>			
			CAT A - Grade 1		250.00	250.00
			CAT B - Grade 2		90.00	90.00
	-		<i>Local Fast-Food Vendors</i>			
			CAT A - Grade 1		210.00	210.00
			CAT B - Grade 2		100.00	100.00
	E.	1422283	<i>Multi-Purpose Facilities</i>			
	i.		Conference Centre			
			CAT A - Grade 1		500.00	500.00
			CAT B - Grade 2		250.00	250.00
	ii.		Event Centre			
			CAT A - Grade 1		1,400.00	1,400.00
			CAT B - Grade 2		1,000.00	1,000.00
			CAT C - Club Houses		1,200.00	1,200.00
			CAT D - Club Houses		500.00	500.00
	iii.		Convention/Exhibition Centre			

			CAT A - Grade 1		500.00	500.00
			CAT B - Grade 2		250.00	250.00
	iv.		Banquet Facilities			
			CAT A - Grade 1		500.00	500.00
			CAT B - Grade 2		250.00	250.00
	F.	1422283	Nightclubs and Theatres			
	i.		Nightclub			
			CAT A - Grade 1		1,600.00	1,600.00
			CAT B - Grade 2		700.00	700.00
	ii.		Pub			
			CAT A - Grade 1		900.00	900.00
			CAT B - Grade 2		350.00	350.00
	iii.		Movie House			
			CAT A - Grade 1		1,300.00	1,300.00
			CAT B - Grade 2		700.00	700.00
	iv.		Theatre			
			CAT A - Grade 1		5,000.00	5,000.00
			CAT B - Grade 2		2,500.00	2500.00
	v.		Spa			
			CAT A - Spa with more than 3 add-on services		1,700.00	1,700.00
			CAT B - Spa with 2 -3 add-on services		1,400.00	1,400.00
			CAT C - Spa Only		450.00	450.00
	ii.		Car Hiring/Rental Services			
			CAT A - Large Scale		350.00	350.00
			CAT B - Medium Scale		600.00	600.00
			CAT C - Small Scale		300.00	300.00
	A.	1422130	Transport Unions (Lorry Park Operations)			
			CAT 'A'		1,700.00	1,700.00
			CAT 'B'		1,250.00	1,250.00
			CAT 'C'		850.00	850.00
			CAT 'D'		500.00	500.00
127	B.	1422130	Route Operating Permit			
			Type A Permit (Transport Entities)		250.00	250.00
			Additional Route		250.00	250.00
		1422052	TV & Radio Repairers	Per Annum	90.00	90.00
			Upholstery Dealers			
			CAT A - Production & Sales		500.00	500.00
128			CAT B – Sales		400.00	400.00
			CAT C - Production		250.00	250.00
			CAT A - Vet, Lab and Shop		850.00	850.00
			CAT B - Vet and Shop		500.00	500.00
129			CAT C - Vet Only		350.00	350.00
			CAT D - Shop Only		300.00	300.00

		1402268	Warehouse (Private)	Per Annum		
130	A.	1402268	Customs Bonded Warehouse/Container Depot			
			CAT 'A'		6,700.00	6,700.00
			CAT 'B'		5,700.00	5,700.00
			CAT 'C'		4,500.00	4,500.00
			CAT 'D'		3,300.00	3,300.00
131	B.	1402268	Un-bonded Warehouse			
			CAT A - 100m x 70m		8,500.00	8,500.00
			CAT B - 80m x 50m		4,000.00	4,000.00
			CAT C - 60m x 30m		1,700.00	1,700.00
			CAT D - Others		400.00	400.00
		1422288	Waste Management Companies	Per Annum		
	A.	1422288	Dislodging Companies			
			CAT 'A'		500.00	500.00
			CAT 'B'		350.00	350.00
	B.	1422288	Mine Waste Companies			
			CAT 'A'		20,000.00	20,000.00
132			CAT 'B'		15,000.00	15,000.00
	C.	1422288	Refuse Collection Companies			
			CAT 'A'		8,000.00	8,000.00
			CAT 'B'		3,500.00	3,500.00
			CAT 'C'		600.00	600.00
			CAT 'D'		350.00	350.00
	D.	1422288	Refuse Dump Container Depot Managers			
			CAT 'A'		350.00	350.00
			CAT 'B'		280.00	280.00
			CAT 'C'		170.00	170.00
		1422139	Wood Fuel	Per Annum		
			CAT A - Charcoal Producers		170.00	170.00
			CAT B - Firewood Sellers (Large)		170.00	170.00
			CAT C - Firewood Sellers (Medium)		90.00	90.00
			CAT D - Firewood Sellers (Small)		40.00	40.00
			CAT E - Charcoal Sellers		40.00	40.00

8.0 SCHEDULE II: REVENUE UPPER LIMITS						
8.3 FEES						
Main Item	Sub item	CoA Code	Description of Item	Frequency/ Measure	Rate GH¢ (Upper Limit)	Rate (GHs) 2022
					District	
1		1423006	Burial (Cemetery) Fees			
	i.		General	Per Burial		
			CAT A - 1 - 5 years		28	28.00
			CAT B - 6 -17 years		42	42.00
			CAT C - Adults (18 years & above)		700	700.00
			CAT D - Tombstone e.g. marble, terrazzo, vault		6,000.00	6,000.00
			CAT E - Concrete Vault with building		10,000.00	10,000.00
			CAT H - Concrete Vault with tombstone		8,500.00	8,500.00
			CAT G - Concrete Vault with iron bars/chain fencing		7,500.00	7,500.00
			CAT E - Concrete Vault		7,000.00	7,000.00
	ii.		Grave space reservation - Public Cemetery			
			CAT A - Allocation	Onetime Payment	8,500.00	8,500.00
			CAT B - Renewal/ Maintenance	Per Annum	1,700.00	1,700.00
	iii.		Cremation	Per Burial		
			CAT A - Foreigners		850	850.00
			CAT B - Non-Association Members, Ghanaians		600	600.00
			CAT C - Association Members, Ghanaians		420	420.00
	iv.		Exportation of corpse (Outside Country)	Onetime Payment	2,800.00	2,800.00
	v.		Mausoleum	Per burial	140	140.00
	vi.		Burials at Home (Applicable only to Areas with designated burial sites)	Per burial	25,000.00	25,000.00
	vii.		Exhumation of Corpse	Per Court Order	850	850.00
2		1423839	Business/Product Promotion	One Week	350	350.00
3		1423860	Crusade Outreach /Concert Programmes	Per Day	45	45.00
4		1423012	Conservancy (Sanitary Services)			
	i.		Franchised			
			Public Toilet Operators	Per Month	Fee based on Resolution of the Assembly	
			WC & Other Technologies	Per Visit	3	3.00
			KVIP	Per Visit	2	2.00
			Public Bath house Operators	Per Month	Fee based on Resolution	

					of the Assembly	
			Public Urinal Operators	Per Month	Fee based on Resolution of the Assembly	
	ii.		Assembly Operated			
			Public Toilet	Per Visit	1.50	1.50
			Public Bathhouse			
			- No shower	Per Visit	1.50	1.50
			- With shower	Per Visit	2.00	2.00
			Public Urinals	Per Visit	1.00	1.00
5		1423861	Environmental Health Inspection and Certification fee			
	A.		Application Forms	Onetime	8.00	8.00
	B.		Suitability (Health) Certification – Institutions	Per Visit		
	i.		<i>Water/Drink/Food (Primary Producers)</i>			
			CAT A - Large Scale		350.00	350.00
			CAT B - Medium Scale		250.00	250.00
			CAT C - Small Scale		150.00	150.00
	ii.		<i>Water/Drink/Food (Dealers/Users)</i>			
			CAT A - Hotels/Guest Houses//Hostels		120.00	120.00
			CAT B - Restaurants//Private Schools		100.00	100.00
			CAT C - Chop and Drinking Bars		50.00	50.00
	C.		Health Certificate - Individuals		50.00	50.00
6		1423862	Export/Conveyance			
	i.		Animals			
			Cow (Foreign Herdsmen)	Per animal	22.00	22.00
			Cow (Local Herdsmen)	Per animal	17.00	17.00
			Sheep, Goats, Pigs, Donkey, Dog etc.	Per animal	9.00	9.00
			Birds	Per bird	3.00	3.00
			Fish	Per basket	5.00	5.00
			Bush Meat	Per animal	5.00	5.00
	ii.		Baobab			
			Large Truck	Per load	280.00	280.00
			Medium Truck	Per load	200.00	200.00
	iii.		Bamboo	Per 100 Culms	14.00	14.00
	iv.		Cane/Rattan			
			CAT A	Per Bundle	10.00	10.00
			CAT B	Per Maxi bag	6.00	6.00
			CAT C	Per Mini bag	4.50	4.50
	v.		Charcoal	Per bag	15.00	15.00
	vi.		Cotton	Per load		

		- Articulated Truck	Per load	35.00	35.00
		- Mummy Truck	Per load	21.00	21.00
		- Kia Truck	Per load	10.00	10.00
vii.		Cola Nut			
		CAT A	Per Maxi bag	4.50	4.50
		CAT B	Per Mini bag	3.00	3.00
viii.		Firewood			
		- Articulated Truck	Per load	60.00	60.00
		- Mummy Truck	Per load	35.00	35.00
		- Kia Truck	Per load	21.00	21.00
		- Abossey Okai macho motor king/ Donkey Cart	Per load	10.00	10.00
ix.		Fruits (Banana, Mango, Pawpaw, Pineapple, Pear, Oranges etc.)	Per crate/bag/ basket	3.00	3.00
x		Cereals (millet, sorghum, maize, beans, guinea corn etc.)			
		Maxi bag		4.00	4.00
		Mini bag		1.00	1.00
xi.		Coconut			
		- Articulated Truck	Per load	700.00	700.00
		- Mummy Truck	Per load	500.00	500.00
		- Kia Truck	Per load	300.00	300.00
xii.		Limestone			
		- Above 7 Tonnes	Per load	85.00	85.00
		- 6 to 7 Tonnes	Per load	65.00	65.00
		- Up to 5 Tonnes	Per load	42.00	42.00
xiii.		Milled Foods (Corn dough, Cassava dough, Groundnut paste, Gari etc.)	Per bag/ Per container	6.00	6.00
xiv.		Palm Fruit	Per Load		
		- Articulated Truck	Per load	70.00	70.00
		- Mummy Truck	Per load	50.00	50.00
		- Kia Truck	Per load	35.00	35.00
		- Abossey Okai Macho'	Per load	21.00	21.00
		- Motor king'	Per load	12.00	12.00
xv.		Stones/Quarry/Gravel Products			
		- Above 7 Tonnes	Per load	100.00	100.00
		- 6 to 7 Tonnes	Per load	70.00	70.00
		- Up to 5 Tonnes	Per load	50.00	50.00
xvi.		Sand			
		- Above 7 Tonnes	Per load	30.00	30.00
		- 6 to 7 Tonnes	Per load	17.00	17.00
		- Up to 5 Tonnes	Per load	14.00	14.00
		Smoked Meat/Fish	Per Bag	75.00	75.00
			Small Bag	50.00	50.00

	xvii.		Roots and Tubers			
			<i>Yam</i>			
			- Count	100 pieces	20.00	20.00
			- Articulator Truck	Per load	300.00	300.00
			- Mummy Truck	Per load	100.00	100.00
			- Kia Truck	Per load	80.00	80.00
			- 'Abossey Okai macho'	Per load	60.00	60.00
			- 'Motor king'	Per load	40.00	40.00
			<i>Cocoyam, Cassava, Potato, etc.</i>			
			CAT A	Per Maxi bag	10.00	10.00
			CAT B	Per Mini bag	9.00	9.00
	xviii.		Vegetable dealers	Per bag/crate/ basket	3.00	3.00
	xix.		Palm Oil, Coconut Oil, Groundnut Oil	Per gallon (4.5 Litres)	4.50	4.50
	xx.		Shea Nuts	Per Maxi bag	280.00	280.00
				Per Mini Bag	240.00	240.00
	xxi.		Shea Butter	Per tonne	50.00	50.00
	xxii.		Sawn Wood Export			
			- KIA Truck	Per Load	100.00	100.00
			- Tipper Truck	Per Load	150.00	150.00
			- Cargo Truck	Per Load	210.00	210.00
			- Articulator Truck	Per Load	280.00	280.00
	xxiii.		Off-Loading/Landing Fee			
			CAT A - Articulator Truck		210.00	210.00
			CAT B - Cargo trucks & Buses		170.00	170.00
7		1423243	Hawkers' Fee	Per Day	5.00	5.00
8		1423246	Information Van Hiring (Assembly's)	Per Use		
			CAT A - Public Use		190.00	190.00
			CAT B - Private Use		500.00	500.00
9		1423872	ICT Centre Operations (Assembly's)		To be determined by Assembly	
10		1423246	Lorry Park Fee/Toll			
	i.		Commercial Vehicles	Per day		
			Taxi		6.00	6.00
			Mini Bus Up to 12-23seater		7.00	7.00
			Bus/Kia Up to 24-33seater		9.00	9.00
			Bus/Kia (33seater +)		10.00	10.00
			Articulated truck		10.00	10.00
			Tipper truck		5.00	5.00
			Rig Saw (Yellow Tricycle)		2.00	2.00
			Non-Lorry Park Mobile Vehicles (e.g. Taxi)		10.00	10.00
			Wheel Cart /Trolley		1.00	1.00

	ii.		Private Vehicles	Per Hour		
			Saloon Cars		4.50	4.50
			Long parking full day		9.00	9.00
			Mini Cargo Bus		25.00	25.00
			Medium Trucks		35.00	35.00
			Big Cargo Trucks		50.00	50.00
			Articulated Trucks		25.00	25.00
			Monthly Parking (for all vehicles)		200.00	200.00
11		1423001	Market	Per day/night		
			Market Tolls (Daily/ Night Tolls)		2.80	2.80
12		1423011	Marriage Fees			
			Ordinance (Cap 127) Registration Cert	Per Registration	150.00	150.00
			Customary Marriage (Resident)	Per Registration	65.00	65.00
			Customary Marriage (Foreign)	Per Registration	350.00	350.00
			Divorce Certificate (Customary)	Per Document	350.00	350.00
			Certificate of Marriage	Per Document	50.00	50.00
			Certified True Copy	Per document	130.00	130.00
			Authentication of Marriage Certificate (Request by 3rd parties)	Per Document	150.00	150.00
			Filing of Notice/Caveat	Per Case	50.00	50.00
			Marriage ceremony (Week-end)	Per Case	150.00	150.00
			Search Fee (for marriage registration)	Per Case	50.00	50.00
			Search Fee (Marriage Certificate)	Per document	70.00	70.00
			Licencing of Churches for Marriage	Per Church	1,400.00	1400.00
			Spinster/ Bachelor Certificate	Per Document	210.00	210.00
13		1422029	Mobile Sales Vans (Per Vehicle)	Per Day	3.50	3.50
14		1423015	On-Street Parking			
			All Vehicle Types	Up to First 3 hours	15.00	15.00
			All Vehicle Types	Additional time (per hour)	10.00	10.00
			Company parking	Per Day	14.00	14.00
			Shop Owners Parking	Per week	35.00	35.00
15			Other Fees			
			Declaration of Household		140.00	140.00
16		1423201	Sale of Contract Documents (All categories) –	One Time Payment		
			CAT A - Above 550,000 (Approved by Regional Tender Review Committee)		1,000.00	1,000.00
			CAT B - Above 75,000 - 550,000 (Approved by Entity Tender Committee)		500.00	500.00
			CAT C - Up to 75,000 (Approved by Entity Head)		300.00	300.00
17		1423737	Search Fee (General Information)	Per Case	100.00	100.00
18		1423854	Slaughter House			
			CAT A - Large Animals		45.00	45.00

			CAT B - Small Animals		20.00	20.00
19		1423854	Meat Van (Assembly - Door to Door Delivery)			
			CAT A - Cow		5.00	5.00
			CAT B - Small Animals		3.00	3.00
20		1423866	Special Registration Fee			
	A	1423866	Mining Companies' Registration	Onetime Payment		
			CAT A - Large Scale		26,000.00	26,000.00
			CAT B - Medium Scale		22,000.00	22,000.00
			CAT C - Small Scale		21,000.00	21,000.00
			CAT D - Prospecting		17,000.00	17,000.00
			CAT E - Publication		10,000.00	10,000.00
			CAT F - Publication (Quarry)	Per publication/ location	35.00	35.00
			CAT G - Salt Mining		900.00	900.00
	B	1423866	Non-Governmental Institutions' Registration	Onetime Payment		
			CAT A - International NGOs/CSOs		280.00	280.00
			CAT B - Local NGOs/CSOs		210.00	210.00
			CAT C - Community CSOs/CSOs		100.00	100.00
21		1422051	Warehouse Charges (In the Market)			
	i.		Daily /Overnight Charges (Per head load)		3.00	3.00
	ii.		Monthly Charges			
			General Charges (Per square meters)		2.00	2.00
			Handling charges (Per tonne)		16.80	16.80
			Storage (Per tonne)		9.00	9.00
			Administrative charges (Per tonne)		9.00	9.00
	iii.		Liquid oil (Drums - Per head load)			
			One (1) drum		9.00	9.00
			One (1) Jerri can		4.50	4.50
			Others (negotiable)			
22		1423841	Warehouse Charges (Outside Market)	Per Month		
			CAT A - Above 20 Sq. metres		3,500.00	3,500.00
			CAT B - 16 to 20 Sq. metres		2,500.00	2,500.00
			CAT C - 11 to 15 Sq. metres		1,700.00	1,700.00
			CAT D - 6 to 10 Sq. metres		900.00	900.00
			CAT E - Up to 5 Sq. metres		420.00	420.00
23		1423865	Waste Management	Per Trip		
	A		Dislodgement of Liquid Waste			
			Dislodging		800.00	800.00
			Tipping Fee (Liquid Waste)		100.00	100.00
	B		Solid Waste Collection			

	i.		Industrial/Commercial			
			120 to 240 Litre (Special Containers)	Per Month	170.00	170.00
			1100 litres	Per Month	420.00	420.00
			3200 litres	Per Month	1,000.00	1,000.00
			7000 litres	Per Month	1,400.00	1,400.00
			12000 litres	Per Month	1,500.00	1,500.00
			23000 litres	Per Month	3,500.00	3,500.00
			23m ³	Per Trip	280.00	280.00
			15m ³	Per Trip	210.00	210.00
			12m ³	Per Trip	170.00	170.00
			10m ³	Per Trip	150.00	150.00
			Special Container (7m ³)	Per Trip	140.00	140.00
			Construction Waste	Per Trip	600.00	600.00
			Educational Institutions	Per month	210.00	210.00
			Factory Service - On Call	Per Trip	1,000.00	1,000.00
			Factory Service - Regular Service	Per month	600.00	600.00
			Industrial Waste	Per Trip	1,000.00	1,000.00
			Hospitals/Clinics	Per month	500.00	500.00
			Skip Loader Service	Per Trip	1,400.00	1400.00
	ii.		Hiring of refuse Containers Commercial Rate (Hotels, Restaurants, etc.)	Per Trip		
			CAT A - 23m ³ Container		600.00	600.00
			CAT B - 12m ³ to 15m ³ Container		300.00	300.00
			CAT C - 120 litre to 240 litre Bin		15.00	15.00
	iii.		Solid Waste Dumping			
			CAT A - Domestic waste			
			Skip Truck / roll-on Truck	Per Trip	28.00	28.00
			Kia Truck	Per Trip	17.00	17.00
			Motor king	Per Trip	10.00	10.00
			CAT B - Commercial waste	Per Tonne	140.00	140.00
			CAT C - Industrial waste	Per Tonne	170.00	170.00
			CAT D - Port waste	Per Tonne	140.00	140.00
			CAT E - Construction Waste	Per Tonne	1,200.00	1,200.00
			CAT F - Destruction of goods	Per Tonne	4,200.00	4200.00
	C		Solid Waste Collection Services (Domestic)	(Per month)		
	i.		Communal Collection Service			
			CAT A - Pay-as-you-dump		3.00	3.00
	ii.		Door to Door Collection Service			
			CAT A - 1st Class Residential Area		85.00	85.00
			CAT B - 2nd Class Residential Area		50.00	50.00
			CAT C - 3rd Class Residential Area		17.00	17.00
	iii.		Sewage Maintenance Fees			
			CAT A - Public Toilets		10.00	10.00

			CAT B - Domestic Toilets		8.40	8.40
			CAT C - Institutional Toilets		8.40	8.40
24		1423867	Road Block	Per day		
			CAT A - Collector Access		500.00	500.00
			CAT B - Local Access		294.00	294.00
25		1423087	Towing Charges	Per case		
			Private Vehicles (e.g. Saloon/4x4/SUVs)		250.00	250.00
			Light Heavy Vehicles (Kia Trucks and Buses)		400.00	400.00
			Dump Trucks (Tipper Trucks)		420.00	420.00
			Heavy Duty (e.g. Articulated Trucks)		600.00	600.00
			Tricycle motors		40.00	40.00
26		1423086	Vehicle Stickers/Commercial Driver's Licence	Per Annum		
	i.		General			
			Taxi		50.00	50.00
			Heavy Duty		70.00	70.00
			Light Duty		60.00	60.00
			Multi-Purpose		35.00	35.00
			4 - Wheel Cart (Truck)		4.20	4.20
			1 & 2- Wheel Cart		2.80	2.80
			Tricycles/ Motorcycles (Per Unit)		50.00	50.00
			Bicycle (Per Unit)		28.00	28.00
	ii.		Buses/Trotro			
			46 Passengers and above		60.00	60.00
			34 - 45 Passengers		50.00	50.00
			24 - 33 Passengers		42.00	42.00
			8 - 23 Passengers		35.00	35.00
	iii.		Trucks			
			Articulator / Timber Trucks		120.00	120.00
			Cargo Trucks (Above 10 Tonnes)		75.00	75.00
			Cargo Trucks/Kia (Below 10 Tonnes)		56.00	56.00
			Tipper Trucks:			
			Up to 9.5 Cubic metres		85.00	85.00
			10 - 14 Cubic metres		150.00	150.00
			15 - 25 Cubic metres		210.00	210.00
	iv.		Tankers			
			1,100 - 1,500 Gallon Capacity		210.00	210.00
			2,000 - 2,500 Gallon Capacity		280.00	280.00
			3,000 - 7,000 Gallon Capacity		350.00	350.00
	v.		Earth/ Excavating / Levelling Machinery			
			Bitumen Distributor		600.00	600.00

		Bitumen Tanker	420.00	420.00
		Other Heavy-Duty Equipment	315.00	315.00
vi.		Bulldozers		
		- D. 6	210.00	210.00
		- D. 7	350.00	350.00
		- D 8	420.00	420.00
		Dumper	210.00	210.00
		Excavator	350.00	350.00
		Flat Truck	500.00	500.00
vii.		Forklift		
		21 tonnes and above	210.00	210.00
		1 - 20 tonnes	170.00	170.00
viii.		Crane Mounted		
		60 - 100 tonnes	60.00	60.00
		101 - 150 tonnes	85.00	85.00
		151 - 250 tonnes & above	100.00	100.00
		Prime Mover	500.00	500.00
		Motor Grader (125 HPL)	350.00	350.00
		Pavement Compactor	150.00	150.00
		Pavement Roller	150.00	150.00
		Low Loader	150.00	150.00
		Road Roller	150.00	150.00
		Tipping Trailer & Tractor	210.00	210.00
		Pay Loaders	150.00	150.00
		Small Track-excavators	210.00	210.00
		Large Track-excavators	350.00	350.00
		Vibrator Roller	150.00	150.00
		Wheel Loader	150.00	150.00
		Excavator Loader	150.00	150.00
		Wheel Tractor	150.00	150.00
		Air Compressor	150.00	150.00
		Static Roller (10-12)	150.00	150.00
		Plate Compactor	150.00	150.00
ix.		Other Vehicles		
		Cesspit Emptier	350.00	350.00
		Hearse	150.00	150.00
		Towing Truck	100.00	100.00
		Tractors	150.00	150.00
		Roll-on Roll-off	60.00	60.00
		Commercial Driver's Licenses		

			Commercial Driver's		35.00	30.00
			Commercial Renewal Fee		20.00	20.00
27		1423086	<i>Vehicle Embossment Sticker</i>	One Time Payment	50.00	50.00

8.0 SCHEDULE II: REVENUE UPPER LIMITS						
8.1 LICENCES/PERMITS						
8.2 PERMITS						
Main Item	Sub Item	CoA Code	Item Description	Frequency/ Measure	Rate GH¢ (Upper Limit)	Rate (GHs) 2022
					District	
			DEVELOPMENT /PLANNING PERMITS	Per Project		
1		1412004	FORMS			
	i.	1412004	Development Permit Application Form		150	150.00
	ii.	1412004	All Other Forms (e.g. Temporary Structures, Demolition, Renovation etc.)		70	70.00
2			BUILDING PROCESSING FEE (Non-Refundable Deposit)			
	i.	1412032	Residential		420	420.00
			2 storey residential development		170	170.00
			3 storey residential development (below a gross floor area of 450m ²)		200	200.00
			3 storey and above residential development (Above gross floor area of 450m ²)	400 + 30% of 400 per gross floor area of 450m ²		
			Apartments	Per Unit	200	200.00
	ii.	1412032	COMMERCIAL			
	-		Filling Station / Gas Station		900	900.00
	-		Shops			
			Up to 2 storey shops development		200	200.00
			Shops development (below a gross floor area of 450m ²)		210	210.00
			Shops development (above gross floor area of 450m ²)			
	-		Hotels			
			1 Storey Hotel building		320	320.00
			2 Storey Hotel building		350	350.00
			Storey Hotel building		450	450.00
			Building (above a gross floor area of 450m ²)			
	-		Restaurants			
			Single storey restaurant		270	270.00
			2 storey restaurants		300	300.00
			3 storey restaurants		400	400.00
			Building with gross floor area above 450m ²			

-		Multi-storey parking facility			
		2 storey parking facility		450	450.00
		3 storey parking facility		500	500.00
		Parking facility (above a gross floor area of 450m ²)			
-		Banking hall			
		1 storey Banking Hall		350	350.00
		2 storey Banking Hall		500	500.00
		3 storey Banking Hall		750	750.00
		Banking hall with a gross floor area above 450m ²			
-		Radio/TV station building			
		1 storey building		350	350.00
		2 storey building		500	500.00
		3 storey building		600	600.00
		Building with gross floor area above 450m ²			
-		Telecommunication Mast		6,500.00	6,500.00
-		Printing houses			
		1 storey printing house		250	250.00
		2 storey printing houses		320	320.00
		3 Storey printing house		450	450.00
		Building with gross floor area above 450m ²			
-		Funeral home			
		CAT A - 3 storey funeral home		450	450.00
		CAT B - 2 storey funeral home		300	300.00
		CAT C - storey funeral home		250	250.00
		Funeral home building with gross floor area above 450m ²			
iii.		CIVIC AND CULTURAL			
-		Offices			
		Up to 2 storey offices		300	300.00
		3 storey offices		420	420.00
		Building with gross floor area above 450m ²			
		Churches/mosque			
		1 storey		250	250.00
		2 storey		300	300.00
		3 storey		400	400.00
		Building with gross floor area above 450m ²			
-		Hospital/Clinic/Laboratory			
		1 storey Hospital/clinic/laboratory		300	300.00
		2 storey Hospital/clinic/laboratory		450	450.00
		3 storey Hospital/clinic/laboratory		550	550.00
		Building with gross floor area above 450m ²			
iv.		FACTORIES/INDUSTRIAL BUILDINGS			
-		Ware house (storage only)			
		1 storey Ware house (storage only)		250	250.00
		2 storey Ware house (storage only)		300	300.00

		3 storey Ware house (storage only)	350	350.00
		Building with gross floor area above 450m ²		
-		Ware house and Office		
		1 storey Ware house and Office	300	300.00
		2 storey Ware house and Office	350	350.00
		3 storey Ware house and Office	450	450.00
		Building with gross floor area above 450m ²		
-		Ware house and Residence		
		1 storey Warehouse & Residence	300	300.00
		2 storey Warehouse & Residence	350	350.00
		3 storey Warehouse & Residence	450	450.00
		Building with gross floor area above 450m ²		
-		Factories		
		Up to 2 storey factories	450	450.00
		Up to 3 storey factories	600	600.00
		Factory with gross floor area above 450m ²		
-		Industrial complex		
		Up to 2 storey industrial complex	600	600.00
		Up to 3 storey industrial complex	900	900.00
		Industrial Complex with gross floor area above 450m ²		
v.		EDUCATION (PRIVATE)		
-		Pre-school		
		1 storey pre-school	200	200.00
		2 storey pre-schools	250	250.00
		3 storey pre-schools	300	300.00
		Building with gross floor area above 450m ²		
-		Basic School		
		1 storey basic school	250	250.00
		2 storey basic school	360	360.00
		3 storey basic school	500	500.00
		Building with gross floor area above 450m ²		
-		Second Cycle School		
		1 storey second cycle school	500	500.00
		2 storey second cycle school	600	600.00
		3 storey second cycle school	750	750.00
		Building with gross floor area above 450m ²		
-		Basic and second cycle		
		1 storey basic and second cycle school	750	750.00
		2 storey basic and second cycle school	900	900.00
		3 storey basic and second cycle school	1,000.00	1,000.00
		Building with gross floor area above 450m ²		
-		Vocational/Technical		
		1 storey vocational/technical school	750	750.00
		2 storey vocational/technical school	900	900.00

			3 storey vocational/technical school		1,000.00	1,000.00
			Building with gross floor area above 450m ²			
	-		Tertiary			
			1 storey private tertiary school building		1,200.00	1,200.00
			2 storey private tertiary school building		1,500.00	1,500.00
			3 storey private tertiary school building		2,000.00	2,000.00
			Building with gross floor area above 450m ²			
	-		Driving Schools			
			1 storey private driving school		750	750.00
			2 storey private driving school		900	900.00
			3 storey private driving school		1,000.00	1,000.00
			Building with gross floor area above 450m ²			
	vi.		OPEN SPACE & RECREATIONAL DEVELOPMENT			
			Sports complex		1,200.00	1,200.00
			Events centre		900	900.00
	-		Commercial - Telecommunication Mast		10,000.00	10,000.00
	-		Mixed Use		1,400.00	1,400.00
	-		Recreational Development		840	840.00
	-		Renovation/Rehabilitation/Refurbishment		1,050.00	1,050.00
	-		Hoarding		300	300.00
	-		Demolition		350.5	350.50
	-		Fence Wall Only		350.5	350.50
	-		Approval In Principle (AIP)	One Time Payment	10,000.00	10,000.00
	-		Certificate of Habitation/Occupancy		350	350.00
	vii.	1412032	Validation of Spatial Data	One Time Payment		
	-		Site Plan Extract			
			0.5 acre		150	150.00
			5 acre - 10 acre (Local Plan Extract)		1,000.00	1,000.00
			Beyond 11 acres (Local Plan Extract)		2,500.00	2,500.00
			Quick Search (Endorsed)		150	150.00
	-		Zoning Comments		200	200.00
	-		Surveying/Demarcation			
			0.16 acre		250	250.00
			0.17 acre - 0.32 acre		420	420.00
			0.33 acre - 1 acre		670	670.00
			Above 1 acre		840	840.00
3		1412033	BUILDING PERMIT CHARGES			
	A.	1412033	New Development			
	i.		Building/Permanent Structure	Cost of construction	0.63%	0.60
	ii.		Hoarding Permit (only)	Per Linear Metre	10	10.00
	iii.		Fence Wall Permit (only)	Cost of construction	0.63%	0.60
	iv.		Mast Permit (Installation)	One Time Payment		
			15 Metres		18,000.00	18,000.00
			30 Metres		20,000.00	20,000.00

		35 Metres		30,000.00	30,000.00
		Above 35 Metres		32,500.00	32,500.00
B.	1412033	Building Permit Renewal (upon expiration of original permit/extension of time)			
i.		Residential	Per Case	350	350.00
ii.		Commercial		1,000.00	1,000.00
iii.		Factories/ Industrial		2,800.00	2,800.00
iv.		Civic & Cultural		1,400.00	1,400.00
v.		Recreational Development		1,600.00	1,600.00
vi.		Educational		840	840.00
vii.		Renewal for Temporary Structures		210	210.00
C.	1412033	Permit to repair/renovate/ rehabilitate/ refurbish			
i.		Telecommunication Mast	Per Installation	7,000.00	7,000.00
ii.		Permanent Structures	Cost of construction	0.40%	0.40
D.	1412033	Temporary Structure Permit (Constructional Site)	Per meter square	35	35.00
E.	1412033	Temporary Structure Permit	Per meter square		
i.		Containers		50	50.00
ii.		Wooden Kiosks/Sheds		25	25.00
F.	1412033	Billboards	Per meter square		
i.		Road Arch			
		CAT A - Class A1 (Along First-Class Access)		105	105.00
		CAT B - Class A2 (Along Second-Class Access)		70	70.00
		CAT C - Class A3 (Along Third-Class Access)		35	35.00
ii.		Unipole Spectacular			
		CAT A - Class A1 (Along First-Class Access)		140	140.00
		CAT B - Class A2 (Along Second-Class Access)		105	105.00
		CAT C - Class A3 (Along Third-Class Access)		70	70.00
iii.		LEDs			
		CAT A - Class A1 (Along First-Class Access)		210	210.00
		CAT B - Class A2 (Along Second-Class Access)		140	140.00
		CAT C - Class A3 (Along Third-Class Access)		70	70.00
iv.		Building Wrap/Wall Drapes			
		CAT A - Class A1 (Along First-Class Access)		50	50.00
		CAT B - Class A2 (Along Second-Class Access)		35	35.00
		CAT C - Class A3 (Along Third-Class Access)		17	17.00
v.		Vehicular Adverts			
		CAT A - Class A1 (Along First-Class Access)		14	14.00
		CAT B - Class A2 (Along Second-Class Access)		10	10.00
		CAT C - Class A3 (Along Third-Class Access)		3	3.00
vi.		Banners			
		CAT A - Class A1 (Along First-Class Access)		14	14.00
		CAT B - Class A2 (Along Second-Class Access)		10	10.00
		CAT C - Class A3 (Along Third-class Access)		7	7.00

	vii.		Other Adverts			
	-		Bus Stop Shelters			
			CAT A - Class A1		700	700.00
			CAT B - Class A2		600	600.00
			CAT C - Class A3		450	450.00
	-		Flag Poles			
			CAT A - Class A1		140	140.00
			CAT B - Class A2		100	100.00
			CAT C - Class A3		70	70.00
	-		Group Directional Signs			
			CAT A - Class A1		700	700.00
			CAT B - Class A2		600	600.00
			CAT C - Class A3		450	450.00
	-		Lamp Post Advertisement (Street Light Poles)			
			CAT A - Class A1		70	70.00
			CAT B - Class A2		60	60.00
			CAT C - Class A3		45	45.00
	-		Structures on Designated Spectacular Sites		85	85.00
	-		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 +500	
	ii.		Certificate of Habitation (COH)			
	iii.		Demolition Permit	Per Metre square	35	35.00
	iv.		Permit For Construction:			
	v.		Road Crossing (Cutting) Permit	Per Metre		
	-		Asphalt Roads		280	280.00
	-		Paved/Surfaced Dressed Road		140	140.00
	-		Along Road		3	3.00
	vi.		Thrust Boring	Per Metre		
	-		Asphalt Pavement/Surface Dressed Road		50	50.00
	vii.		Permit For Construction of Tanks			
	-		Tank Farm	Per Meter cube	1,000.00	1,000.00
	-		Additional Tanks (Filling Stations and Others)	Per Tank	1,250.00	1,250.00
	-		Fuel Pumps	Per Pump	2,100.00	2,100.00
	H.	1412033	CONSTRUCTION COST FOR BUILDING PERMITS	0.63% of construction cost		
			Building Permit Charges [0.63%] of estimated cost of building			
	i.		Residential Buildings			
			1st Class		1400-1680	1,400-1,680

			2nd Class		1120-1400	1,120-1,400
			3rd Class		840-1120	840-1,120
	ii.		Commercial Buildings			
			1st Class		1680-2100	1,680-2,100
			2nd Class		1400-1680	1,400-1,680
			3rd Class		840-1120	840-1,120
	iii.		Industrial Buildings			
			Heavy		2100-2520	2,100-2,520
			Light		1680-2100	1,680-2,100
4		1412034	APPROVAL FEES FOR LAND APPLICATION			
			SUB-DIVISIONS			
			Less than 1acre		2,000.00	2,000.00
			1-5 acres		2,500.00	2,500.00
5		1412035	CHANGE OF USE			
	A.		Land Use Changes			
	i.		Residential to commercial			
			Less than 1acre		2,500.00	2,500.00
			1-5 acres		4,000.00	4,000.00
	ii.		Residential to Educational			
			Less than 1acre		2,000.00	2,000.00
			1-5 acres		3,000.00	3,000.00
	iii.		Residential to Civic and Cultural			
			Less than 1acre		3,000.00	3,000.00
			1-5 acres		4,000.00	4,000.00
	iv.		Residential to Light Industrial			
			Less than 1acre		5,000.00	5,000.00
			1-5 acres		7,000.00	7,000.00
	v.		Industrial to Other Issues			
			Less than 1acre		6,000.00	6,000.00
			1-5 acres		7,500.00	7,500.00
	vi.		Educational to Other Issues			
			Less than 1acre		4,000.00	4,000.00
			1-5 acres		6,000.00	6,000.00
	vii.		Open space to Other Issues			
			Less than 1acre		6,000.00	6,000.00
			1-5 acres		7,500.00	7,500.00
	B.		Publication of Approved Rezoning Request		6,000.00	6,000.00
	C.		Approval of Local Plan			
			5 to 100 Acres		5,000.00	5,000.00
			101 to 200 Acres		10,000.00	10,000.00
			Above 201 Acres		25,000.00	25,000.00

8.0 SCHEDULE II: REVENUE UPPER LIMITS						
8.4 FINES						DISTRICT
Main Item	Sub Item	CoA Code	Item Description	Frequency/ Measure	Rate GH¢ (Upper Limit)	Rate (GHs) 2022
					District	
1		1430024	Building Offences	Per Case		
	i.		Penalty for development without permit		Percentage of permit charge in reference to level of completion	
	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 permit		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	
2		1423009	Billboard/Signage Offences	Per Case		
			CAT A - Wrongful siting		200% of permit Charge	
			CAT B - Placement without permit		200% of permit Charge	
3		1430027	Environmental Health/Safety/ Sanitation Offences	Per Case		
	i.		Defecating at unauthorized places		85	85
	ii.		Urinating at unauthorized places		17	17
	iii.		Selling at unauthorized places		60	60
	iv.		Indiscriminate disposal/burning of refuse			
			Industrial Area		2100	2100
			Commercial Area		700	700
			Residential Area		600	600
			Office Area		500	500
	v.		Weedy grounds			
			Business/Commercial premises		2,100.00	2100
			Residential premises		420	420
	vi.		Refusal to Re-plant Tree (after property development)			
			Industrial/Commercial		700	700

			Residential		350	350
	vii.		Refusal to comply with Environmental Health Screening			
	viii.		Excessive Noise Making		1,000.00	1000
	ix.		Cutting of trees without permit	Per Tree	350	350
	x.		Littering/Unauthorised Dumping of refuse	Per Case		
			CAT A - Refuse Carriers		250	250
			CAT B - Individual		25	25
4		1430023	Impounded Offences			
	A		Stray Animals	Per animal/ day		
			Collection - Sheep/ Goat/ Pigs/Dogs		60	60
			Collection - Donkey/ Horse/ Cow		105	105
			Feeding - Sheep/ Goats		21	21
			Feeding - Pigs		42	42
			Feeding - Dogs		42	42
			Feeding - Donkey/ Horse/Cow		120	120
	B		Vehicles	Overnight	42	42
5		1430034	Other Offences	Per Case		
	i.		Removal/Missing Property number plate		120% of replacement cost	
	ii.		Removal/Destruction/Defacing of Street Name Signage		120% of replacement cost	
	iii.		Destruction of Street Light Poles/Other Road furniture		120% of replacement cost	
	iv.		Posting of bills at unauthorized places		1,400.00	1400
	v.		Failure to pay BOP/Rent etc. (by August).		30% of amount owed (in addition to principal)	
	vi.		Refusal to pay basic rate		300	300
	vii.		Inciting a person not to pay rates		300	300
	viii.		False statement as regards the liability of a person to pay rates		300	300
	ix.		Refusal or failure for a person to supply information and wilfully obstruct any authorized person in the performance of functions		1200	1200
	x.		Penalty for refusal of an employer to pay general or special rate deducted from an employee remuneration		2400	2400
	xi.		Penalty for unauthorized collection of rates		3000	3000
	xii.		Refusal by a person appointed by the rating authority as agent for the collection to render accounts within a stipulated time.		2400	2400
	xiii.		Penalty in respect of offences by rate collectors		3000	300
	xiv.		Penalty for bounced cheques			
	xv.		Transfer of stalls/stores without Assembly approval		700	700

	xvi.		Failure to vaccinate dogs	Per Dog	350	350
	xvii.		Operating without certified licence (e.g. Electricians)		350	350
	xviii.		Failure to obtain permit for burial		30% of the permit charge (in addition to principal)	
	xix.		Road block without Permit		630.00	630.00
6		1430026	Retrieval Of Seized Tools/Machinery (For Various Offences)	Per Case		
			1st Time		700.00	700.00
			2nd Time		1,050.00	1050
			3rd Time		2,100.00	2100
7		1430022	Traffic Offences			
	i.		Parking/Stopping/Waiting/Loading/Off-loading/Moving/Turning at unauthorized Places	Per case		
			Earth Moving Equipment	Per case	420.00	420.00
			Articulator Truck	Per hour/Case	300.00	300.00
			Tipper/Cargo Truck/Tractor	Per hour/Case	250.00	250.00
			Pick-Up/ Cross-Country/SUVs Vehicle	Per case	180.00	180.00
			Saloon Car/Taxi	Per case	125.00	125.00
			Buses (large)	Per case	250.00	250.00
			Trotro/Buses (small)	Per case	210.00	210.00
			Motor bikes/Tricycles	Per case	42.00	42.00
			Push truck	Per case	13.00	13.00
	ii.		Riding bicycle and motorbike in the market	Per case	100.00	100.00
	iii.		Riding bicycle and motorbike on pedestrian walkways	Per case	100.00	100.00
	iv.		Clamping Charges (Obstruction /No Parking)	Per case		
			Heavy Duty (e.g. Articulated Trucks)		300.00	300.00
			Dump Trucks (Tipper Trucks)		210.00	210.00
			Medium Heavy-Duty Vehicles (Kia Trucks and Buses)		120.00	120.00
			Private/Light Vehicle (e.g. Saloon/4x4/ Pick-up)		100.00	100.00
			Tricycles		42.00	42.00
	v.		Refusal to obtain vehicle sticker	Per Case		
			CAT A - Articulated/ Tipper Trucks		120.00	120.00
			CAT B - Commercial Vehicles		70.00	70.00
	vi.		Refusal to emboss sticker	Per case	170.00	170.00
	vii.		Refusal to acquire Taxi Driver Licence	Per case	42.00	42.00
8		1430025	Unauthorised Diversion	Per case		
			Diversion of river/stream course		15000	15000

			Diversion of drains		7,000.00	7000
			Channelling of sewage waste into drains		7,000.00	7000
9		1430029	Illegal/Un-licenced Activities	Per Case		
			Gold Buying & Sales		15,000.00	15000
			Logging and sale of logs		15,000.00	15000
			Mining (Galamsey)		25,000.00	25000
			Production and sale of Ammunitions		20,000.00	20000
			Quarry Operations		15,000.00	15000
			Sand Weaning		15,000.00	15000

8.0 SCHEDULE II: REVENUE UPPER LIMITS						
8.6 RENT						DISTRICT
Main Item	Sub Item	CoA Code	Item Description	Frequency/ Measure	Rate GH¢ (Upper Limit)	Rate (GHs) 2022
					District	
1		1415036	Assembly Owned Bill boards			
			CAT 'A'		4,200.00	4200.00
			CAT 'B'		1,000.00	1000.00
			CAT 'C'		500.00	500.00
2		1415036	Hiring of Assembly Facilities	Per day		
	i.		Assembly Hall			
			CAT A - Large		1,000.00	1000.00
			CAT B - Medium		350.00	350.00
			CAT C - Small		250.00	250.00
	ii.		Assembly conference room		550.00	550.00
	iii.		Community centres		250.00	250.00
	iv.		Sub-district/Metro Halls		170.00	170.00
	v.		Assembly Forecourt		210.00	210.00
	vi.		Others		170.00	170.00
3		1415052	Market Facilities	Per Month		
	i.		Stores			
			CAT A - In CBD (Central Business District)		210.00	210.00
			CAT B - Satellite Markets		120.00	120.00
			CAT C - Outside CBD		80.00	80.00
			CAT D - Sub District Store		17.00	17.00
	ii.		Stalls			
			CAT A - In CBD		9.00	9.00
			CAT B - Satellite Market		7.00	7.00
			CAT C - Outside CBD		5.00	5.00
			CAT D - Sub District Store		3.00	3.00
	iii.		Sheds			

			CAT A - In CBD		7.00	7.00
			CAT B - Satellite Markets		7.00	7.00
			CAT C - Outside CBD		4.00	4.00
			CAT D - Sub District Store		2.00	2.00
	iv.		Rent of Undeveloped Lands	4x4 ft	21.00	21.00
	v.		Ground Rent Charge Per Plot			
			Ground Rent Charge		50.00	100.00
4		1415017	Hiring of Parks			
			CAT A - Government Recreational Park	Per event	600.00	600.00
			CAT B - Lorry Park (space rental)	Per month	1,050.00	1050.00
			CAT C - Parade Grounds (Jubilee Parks)	Per day	600.00	600.00
			CAT D - School Compound (Social functions)	Per day	100.00	100.00
		1415017	Lorry Park Rent Per Month			
			CAT A - Ada Foah Branch		30.00	50.00
			CAT B - Kasseh Branch		33.00	60.00
			CAT C - Kasseh - Accra		35.00	60.00
			CAT D - Kasseh - Aflao		30.00	50.00
5		1415064	Rent on Leased Buildings		Determined by Assembly	
6		1415002	Rent for Vendor Stands	Per Month	80.00	70.00
7		1415036	Buildings			
			Guest House			
			Restaurant/Canteen			
			Club House			
			Stadium			

NOTES:

1. These permit fees are levied by the Ada East District Assembly in accordance with the Ada East District Assembly (Business Operation) Fees and have taken due consideration of the size and nature of the Profession, Business, Trade, etc. being carried out.
2. Contractors under these items have been classified based on the pre-qualification criteria of the Ministry of Water Resources, Works and Housing.
3. It shall be the duty of every person liable to pay any operating permit fee and or any annual fees, to settle the amount thereof at the offices of the Ada East District Assembly or its accredited agents or agencies on or before 31st March, 2022.
4. The foregoing Resolution was adopted at the Third General Session of the Ada East District Assembly duly convened on the 28th October, 2021 in the Assembly Hall, ADA FOAH.

SIGNED

**HON. GODWIN AGUDEY
PRESIDING MEMBER**

SIGNED

**MR. FRED B. KPODO
DISTRICT CO. ORD. DIRECTOR**