

GENERAL

IMPOSITION OF RATES AND FEE FIXING RESOLUTION, 2025

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, 2025 to 31st December, 2025.

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.

8.0 SCHEDULE II: REVENUE UPPER LIMITS			
8.1 RATES			
RATING ZONES	PER CEDI		DISTRICT 2025
	RATE IMPOST	Minimum Rate GH¢	AREA AFFECTED
Residential 1A	0.009	300.00	Luxurious Waterfront Properties/Chalets
Residential 2A	0.0008	150.00	Ada-Foah, Big Ada, Kasseh and Sege
Residential 2B	0.00075	100.00	Tamatoku, Asigbekope, Pute
Residential 2C	0.00060	80.00	Rural Settlements (Villages)
Agricultural/Farmhouses	0.00040	50.00	
Commercial Use (1)	0.0050	750.00	
(Hotels, Guest Houses, Financial, Institutions, Hostels, Filling Stations)			
Educational Properties			
Private Institution in 1A, 2A and 2B	0.0050	600.00	
Private Institution in 3A	0.0030	450.00	
Other	0.0020	375.00	
Commercial Use (2) (All other Commercial)	0.0040	600.00	
Industrial Use	0.0050	600.00	
Mixed Use	0.0045	300.00	
Res. Class 1A & 1B	0.0030	250.00	
Res. Class 2A & 2B	0.0025	2250.00	
Res. Class 3A	0.0020	90.00	
Corporate Organizations e.g. (Vodafone, MTN, Airtel Tigo, etc.)	Per Mast 0.06	450.00	

8.0 SCHEDULE II: REVENUE UPPER LIMITS	
8.1 RATES	
Rate on Account for Un-Assessed Properties (Provisional Rates)	
RESIDENTIAL	MINIMUM RATE
Residential 1A	1,000.00
Residential 1B	750.00
Residential 2A	500.00
Residential 2B	400.00
Residential 3A	350.00
Commercial 1	2,500.00
Commercial 2	2,000.00
Industrial	2,000.00
Mixed 1A & 1B	1,000.00
Mixed 2A & 2B	450.00
Mixed 3A	200.00

Main Items	Sub Items	CoA Code	Item Description	Frequency/ Measure	Rate GH¢
1			SPECIAL RATES		2025
		1413003	Basic Rates		5.00
		1413006	Development Levy (LGA Section 146 sub section 3)		
2			GENERAL		
	A.	1413001	Property Rates		
	B.	1413005	Rates on other Possessions		
	i.	1413005	Bicycle Rates	Per Unit	3.00
	ii.	1413005	Cattle Rates – Foreigners	Per Animal	35.00
	iii.	1413005	Cattle Rates – Residents	Per Animal	15.00
	iv.	1413005	Donkey Rates	Per Animal	35.00
	v.	1413005	Pig Rates	Per Animal	15.00

8.0 SCHEDULE II: REVENUE UPPER LIMITS		
8.2 LICENCES		
8.2.1 BUSINESS LICENCES		
REGISTRATION OF NEW BUSINESSES		
	CATEGORY OF BUSINESSES	2025
1	Advertisement Company	500.00
2	Alcohol & Other Drink Dealers	700.00
3	Contractors (REGISTRATION AND RENEWAL)	250.00
4	Real Estate Developers	500.00
5	Education Basic (Private)	500.00
6	Education Tertiary (Private)	200.00
7	Environment & Sanitation Contractors	200.00
8	Fabrication of metals	250.00
9	Fashion /Boutiques	500.00
10	Financial & Allied Institutions	1500.00
11	Food Processing/ Preservation/Fish/Oyster Processing/ Oyster Shell Processing	500.00
12	Hardware Business	500.00
13	Health Facilities	500.00

140	Home Appliances	400.00
15	Hospitality Ind. ((Beach Resorts, Hotels/ Guesthouse, Restaurants	1,500.00
16	Importers & Exporters	1,500.00
17	NGOs/CSOs/FBOs	500.00
18	Petroleum Products/L.P. Gas	1,500.00
19	Provision & Assorted Goods/Stores	300.00
20	Printing Houses	600.00
21	Telecommunication (Mobile Money Transfer, etc.)	250.00
22	School Feeding Caterers	300.00
23	ShoppingMall:	
	CAT A (Shopping Centres/Shoprite)	20,000.00
	CAT B (Super Markets)	1,000.00
	CAT C (Mini Super Markets)	700.00
24	ECG Prepaid Service Providers	500.00
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.)	1,500.00
	Category 'B' Entertainment Centres (Super Bets, Night clubs)	1,000.00
	Category 'C' Entertainment Centres (Movie House)	700.00
28	Registration of Canoes	300.00
29	Water Treatment Companies	2,000.00
30	Security Companies	1,000.00
31	Traditional Medicine Practitioners	1,000.00
32	Cemeteries	
	Rural Areas	200.00
33	Registration of SME:	
	CAT-MEDIUM	1,000.00
	CAT-SMALL	700.00
34	Local Information Centre.	500.00
35	D.V.L.A. Subcontractor/Stations.	1,500.00
36	Associations/Club.	
	Large Scale 50 & Above Members	2,000.00
	Medium Scale 21 – 49 Members	1,500.00
	Small Scale 1 - 20 Members	1,000.00
37	Chop bar	
	Large	500.00
	Medium	400.00
	Small	300.00
38	Soap Making/Production	
	Large	800.00
	Medium	600.00
	Small	400.00
39	Hair and Cosmetics Product Manufacturing	500.00
40	Block and Concrete Producer	
	Large	700.00
	Medium	500.00
	Small	350.00
41	Animal Feed Production	500.00
42	Poultry Farmers	400.00

43	Lottery Business Group/Company	1,000.00
44	Pure water Production	500.00
45	General Business Regulation	
	Large	700.00
	Medium	500.00
	Small	200.00
46	Hot Air Balloon	
	Category "A" 11 & Above	5,000.00
	Category "B" 6 to 11	3,800.00
	Category "C" 1 to k	3,000.00
47	Borehole Drilling Companies	800.00
	Food Vending/Fruit	150.00

Main Item	Sub item	CoA Code	Description of Item	Frequency/ Measure	Rate GH¢
					2025
1		1422046	Advertising Companies	Per Annum	
			CAT A - Platinum (minimum of 10 staff)		1400.00
			CAT B - Gold (minimum of 5 staff)		1,000.00
			CAT C - Silver (minimum of 3 staff)		650.00
			CAT D - Bronze (Below 3 staff)		300.00
2		1422032	Akpeteshie (liquor) Dealers	Per Annum	
	i.		Manufacturers (Distillers)		
			CAT A - Large Scale		500.00
			CAT B - Medium Scale		210.00
			CAT C - Small Scale		100.00
	ii.		Distributors		
			CAT A - Large scale		500.00
			CAT B - Medium Scale		210.00
			CAT C - Small Scale		100.00
	iii.		Home Based/Farm Site		
			CAT A - Pito (daily brewing)		70.00
			CAT B - Palm Wine Tappers		50.00
	iv.		Akpeteshie Sellers Only		90.00
3		1422247	Power & Energy Dealers	Per Annum	
			CAT A – Production - Large		150,000.00
			CAT B – Production - Medium		120,000.00
			CAT C – Distribution		90,000.00
			CAT D – Retailers		60,000.00
			CAT E – Retailers		5,000.00
		1422247	Solar Energy Dealers	Per Annum	
			CAT A - Importers		2,400.00
			CAT B - Manufacturers		1,700.00
			CAT C – Retailers		900.00
			CAT D - Technicians		500.00
		1422211	Engineering Laboratories	Per Annum	
			CAT A - Geological Services		3,500.00
			CAT B – Industrial Services		2,100.00
			CAT C – Others		1,400.00
		1422021	Fabric Dealers - Manufacturing	Per Annum	
			CAT A - Large Scale		900.00
			CAT B - Medium Scale		600.00
			CAT C - Small Scale		210.00

		1422213	Fabric Dealers - Sales	Per Annum	
			CAT A – Imports/Wholesale		1,300.00
			CAT B – Wholesale and Retailers		900.00
			CAT C – Wholesale		350.00
			CAT D – Retailers		170.0
			CAT E – Tabletop		70.00
3		1422277	Aluminum Fabricators (Doors/Windows)	Per Annum	
			CAT A - Large Scale		2,100.00
			CAT B - Medium Scale		1,700.00
			CAT C - Small Scale		1,000.00
			CAT D – Others		500.00
4		1422278	Aluminum Pot Dealers ('Dadesen')	Per Annum	
			CAT A – Manufacturers		210.00
			CAT B – Distributors		170.00
			CAT C – Retailers		100.00
5		1422112	Aluminum Product Distributors	Per Annum	
			CAT A - Large Scale		600.00
			CAT B - Medium Scale		300.00
			CAT C - Small Scale		140.00
6		1422112	Aluminum Product Retailers	Per Annum	
			Category A - Store (Large)		140.00
			Category B - Container/Kiosk (Medium)		100.00
			Category C - Table Top (Small)		70.00
7		1422151	Ambulance Service Providers	Per Annum	
			CAT A - Large Scale (Above 5 Vehicles)		250.00
			CAT B - Medium Scale (3-5 Vehicles)		100.00
			CAT C - Small Scale (1-2 Vehicles)		50.00
			CAT E - Producers (Small)		210.00
			CAT F - Retailers Only		350.00
			CAT G - Container/Kiosk		300.00
			CAT H - Table Top		150.00
8		1422281	Artisans e.g., Masons, Carpenters, Plumbers, Electricians, Painters, Steel Benders, Tile Layers etc.	Per Annum	
			CAT 'A'		70.00
			CAT 'B'		35.00
9		1422052	Auto Mechanics/ Electricians/Sprayers Etc.	Per Annum	
	i.	1422052	Arc Welders		
			CAT A - Fuel and Water Tankers; Truck Builders		350.00
			CAT B - Light vehicle repairs, Container Shops and Iron Gates		210.00
	ii.	1422052	Argon (Aluminum) Welders		150.00
	iii.	1422052	Auto Body Repairers		
			CAT A - Formal Company		1,700.00
			CAT B - Informal Garage with Shop		1,400.00
			CAT C - Informal Garage without Shop		1,000.00
			CAT D – Others		700.00
	iv.	1422052	Auto Electricians		
			CAT A - With Battery Charging		100.00
			CAT B - Without Battery Charging		70.000
	v.	1422052	Auto Mechanics		

			CAT A - Heavy Duty Earthmoving Equipment	320.000
			CAT B - Heavy Duty Trucks	210.00
			CAT C - Light Duty Trucks (3 to 5 tons)	140.00
			CAT D - Light Duty Vehicles (Below 3 tonns)	90.00
	vi.	1422052	<i>Auto Sprayers</i>	
			CAT A - Spraying with Oven	400.00
			CAT B - Spraying without Oven	350.00
	vii.	1422052	<i>Auto Upholstery</i>	
			CAT A - Moulding and Seat Cover Sewing	100.00
			CAT B - Seat Cover Sewing	70.00
	viii.	1422052	<i>Vulcanizers</i>	
			CAT A - Tyre Repairs, Wheel Balancing, Alignment and Washing Bay	350.00
			CAT B - Tyre Repairs, Wheel Balancing and Alignment	200.00
			CAT C - Wheel Balancing and Alignment	100.00
			CAT D - Tyre Repairs only	60.00
	ix.	1422052	<i>Brake Specialist</i>	70.00
	x.	1422052	<i>Carburetor Specialist</i>	70.00
	xi.	1422052	<i>Plastic Welders and Fabricators</i>	70.00
	xii.	1422052	<i>Radiator Specialist</i>	70.00
	xiii.	1422052	Multiple Service Providers for Auto Works	
			CAT A - Large Scale	140.00
			CAT B - Medium Scale	110.00
			CAT C - Small Scale	90.00
	xiv.	1422052	Windscreen Repairers	
			CAT 'A'	140.00
			CAT 'B'	120.00
			CAT 'C'	90.00
			CAT D - Construction Equipment (Road & Building - Small)	1,500.00
			CAT E - Others	700.00
	xv.	1422052	Garages (Mechanic/Fitter)	
			CAT A - Large Scale	500.00
			CAT B - Medium Scale	300.00
			CAT C - Small Scale	250.00
	D.	1422270	Spare Parts Sales Outlets (New)	
			CAT A - Importers/Wholesalers Only	900.00
			CAT B - Wholesalers Only	500.00
			CAT C - Retailers (Large)	280.00
			CAT D - Retailers (Medium)	170.00
			CAT E - Retailers (Small)	90.00
	E.	1422270	Spare Parts Sales Outlets (Second-hand)	
			CAT A - Second-Hand Engine Shops	500.00
			CAT B - Retailers (Large)	280.00
			CAT C - Retailers (Medium)	170.00
			CAT D - Retailers (Small)	100.00
			CAT E - Kiosk/Table Top	70.00
	F.	1422270	Tyre/Battery Dealers - New	
			CAT A - Wholesale	1,750.00

			CAT B - Retail (Large)		1,000.00
			CAT C - Retail (Medium)		250.00
			CAT D - Retail (Small)		150.00
	G.	1422270	Tyre/Battery Dealers – Used		
			CAT A – Wholesale		1,500.00
			CAT B - Retail (Large)		850.00
			CAT C - Retail (Medium)		300.00
			CAT D - Retail (Small)		100.00
10		1422279	Bags and Suitcases Dealers	Per Annum	
			CAT A - Large Scale		350.00
			CAT B - Medium Scale		210.00
			CAT C - Small Scale		100.00
11		1422168	Barbering Shop (floor space and number of points)	Per Annum	
			CAT A - Barbering & Grooming Services		500.00
			CAT A - Large Shop (above 5 points)		300.00
			CAT B - Medium Shop (3-5 points)		200.00
			CAT C - Small Shop (1-2 points)		100.00
			CAT D - Mobile Operators		35.00
			CAT E - Barbering accessory shop		100.00
12		1422009	Bakeries	Per Annum	
			CAT A - Large Scale (Industrial operations)		700.00
			CAT B - Medium Scale		300.00
			CAT C - Small Scale		140.00
13		1402067	Alcoholic and Non-Alcoholic beverages	Per Annum	
			CAT A – Depots		1,500.00
			CAT B - Wholesale & Retail		1,400.00
			CAT C – Wholesale		1,000.00
			CAT D - Retail (Large)		500.00
			CAT E - Retail (Medium)		300.00
			CAT F - Retail (Small)		150.00
14		1422133	Bet & Game Centres	Per Annum	
	A.	1422133	Casino Operations		5,000.00
	B.	1422133	Sports Betting Operations		
			CAT A - Online Betting		3,500.00
			CAT B - Online + Brick & Mortar/Land Base		3,200.00
			CAT C - Brick and Mortar		2,400.00
	C.	1422133	(Console/consul Games)		
			CAT ‘A’		3,500.00
			CAT ‘B’		3,000.00
			CAT ‘C’		6,000.00
			CAT D (Per Machine)		350.00
15		1422010	Bicycles/Tricycles/Motorcycles Dealers (Brand New)	Per Annum	
			CAT A - Importers/Wholesalers		1,400.00
			CAT B - Sales Outlets (Large)		700.00
			CAT C - Sales Outlets (Small-Medium)		400.00
			CAT D - Tricycles Only		280.00
			CAT E - Bicycles Only		210.00
16		1422010	Bicycles/Tricycles/Motorcycle Dealers (Second-hand)	Per Annum	
			CAT A - Large Scale		500.00

			CAT B - Medium Scale		350.00
			CAT C - Small Scale		200.00
17		1422010	Bicycles/Tricycles/Motorcycles Parts Sales	Per Annum	
			CAT A - Multiple Products		240.00
			CAT B - Motorcycle/Tricycle with Parts		210.00
			CAT C - Motorcycle/Tricycles		170.00
			CAT D - Bicycle with Parts		140.00
			CAT E – Bicycles		100.00
18		1422010	Bicycle Tricycle/ Motorcycle Repairers	Per Annum	
			CAT A – Tricycle		60.00
			CAT B – Motorcycle		35.00
			CAT C – Bicycle		15.00
19		1422040	Billboards/Outdoor Adverts	Dependent on class of access	
	i.		Billboards (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
			CAT B - Class A2 (Along Second-Class Access)		39.61
			CAT C - Class A3 (Along Third-Class Access)		26.45
			Other Adverts		
	ii.		Aerial Adverts - Planes, Balloons etc.	(Per Day Fee in All Zones)	150.00
	iii.		Bus Stop Shelters		
			CAT A - Class A1		480.00
			CAT B - Class A2		320.00
			CAT C - Class A3		220.00
	iv.		Flag Poles	Per Annum	
			CAT A - Class A1		350.00
			CAT B - Class A2		292.00
			CAT C - Class A3		200.00
	v.		Group Directional Signs	Per Annum	
			CAT A - Class A1		5,250.00
			CAT B - Class A2		4,900.00
			CAT C - Class A3		4,250.00
	vi.		Lamp post Adverts (Street Light Poles)	Per Annum	220.00
	vii.		Posters	Per Day	6.00
	viii.		Structures on Designated Spectacular Sites		
	ix.		Others (Not Categorized above)	Per sq/m per Annum	38.00
20		1422173	Blacksmith	Per Annum	100.00
21		1422053	Blocks & Concrete Producers	Per Annum	
			CAT A - Large Scale (Concrete Mixtures and Wares)		2,400.00
			CAT B - Large Scale (Machine and manual for design blocks)		700.00
			CAT C - Medium Scale (Machine for blocks only)		600.00
			CAT D - Small Scale (Manual blocks only)		450.00
			CAT E - Small Scale (Manual design blocks/columns only)		350.00

			CAT F - Tiles/Pavement Blocks and Terrazzo Works (Chipping)		150.00
22		1422021	Boat/Canoe Dealers (Manufacturers)	Per Annum	
			CAT A – Importers		3000.00
			CAT B - Local Producers		2000.00
23		1422174	Boat/Canoe Operators	Per Annum	
			CAT A - Large Scale		500.00
			CAT B - Medium Scale		3500.00
			CAT C - Small Scale		250.00
24		1422174	Private Boat/ Yachts Luxury Waterfront Boat	Per Annum	
			Pressure/Speed Boat (Fisher Boat Researcher) – Large		1500.00
			Pressure/Speed Boat – Medium		1,000.00
			Yachts with Motor – Large		5,000.00
			Yachts with Motor (Surf) – Medium		3,000.00
			River Boat/ Canoe		700.00
			Jet Ski		500.00
25		1422280	Book, Stationery, Office Equipment, Computer & Accessory, etc. Shops	Per Annum	
			CAT A - Book Shops, Stationeries, Office Equipment, Computer & Accessories		4,000.00
			CAT B - Computer, Accessories, Office Equipment, Stationery		2,400.00
			CAT C - Computer & Accessories, Office Equipment		1,700.00
			CAT D - Medium size of CAT C		1,000.00
			CAT E - Book Shops, Stationeries		1,400.00
			CAT F - Stationeries, Office Equipment		1,000.00
			CAT G - Medium size of CAT E		600.00
			CAT H - Office Equipment Only		700.00
			CAT I - Stationery Only		350.00
			CAT J - Books Only		140.00
			CAT K - Table Top/Truck Pusher		70.00
			CAT L - Mobile Vans		210.00
26		1422273	Boutiques (Including African Wear)	Per Annum	
			CAT A - Large Scale		2,100.00
			CAT B - Medium Scale		1,000.00
			CAT C - Small Scale		500.00
			CAT D - Branches of CAT A & B		210.00
			CAT E – Others		100.00
27		1422113	Bridal Homes	Per Annum	
			CAT 'A'		1,400.00
			CAT 'B'		1,000.00
			CAT 'C'		250.00
28		1422114	Butcher's Licence	Per Annum /Per Butcher	
			CAT A - Master Butcher		120.00
			CAT B – Butcher		80.00
29		1422176	Building Material Dealers	Per Annum	
	A	1422176	Hardware (Distributor/ Wholesaler)		
			CAT A - Distributor/Wholesaler (Large)		3,500.00
			CAT B - Distributor/Wholesaler (Medium)		1,400.00
			CAT C - Wholesaler (Medium)		1,200.00

			CAT D - Wholesaler (Small)		600.00
	B	1422176	Finishing/Retail		
			CAT A - Large Scale		2,100.00
			CAT B - Medium Scale		1,000.00
			CAT C - Small Scale		600.00
			CAT D - Very Small Scale		120.00
	C.	1422176	Roofing Material Dealers		
			CAT A - Manufacture/Sales		1,500.00
			CAT B - Sales & Installation		1,000.00
30		1422008	Business Centres	Per Annum	
			CAT A - Internet, Word Processing, Printing and Copying Services plus above 20 Workstations with Internet Service Retailing		4,000.00
			CAT B - Internet, Word Processing, Printing and Copying Services plus above 20 Workstations		2,100.00
			CAT C - Internet, Word Processing, Printing and Copying Services plus 11-20 Workstations		900.00
			CAT D - Internet, Word Processing, Printing and Copying Services plus below 11 Workstations		210.00
			CAT E - Secretarial Services (Word Processing, Printing and Copying Services)		140.00
31		1422011	Cane Product Weavers	Per Annum	
			CAT 'A'		170.00
			CAT 'B'		140.00
			CAT 'C'		100.00
32		1422178	Car Washing Bay	Per Annum	
			CAT A - Jet Washing, Restaurant and Drinking Facility		600.00
			CAT B - Jet Washing and Drinking Facility		400.00
			CAT C - Jet Washing Only		350.00
			CAT E - Manual Washing with other Facilities		250.00
			CAT F - Manual Washing		170.00
33		1422021	Canopy Producers		
			CAT A - Tarpaulin Fabric Sewing and metal Fabricators		250.00
			CAT B - Metal Fabricators		150.00
			CAT C - Fabric Sewing		50.00
34	A	1422179	Carpentry Workshops		
			CAT A - Furniture Large Scale		500.00
			CAT B - Furniture Medium Scale		170.00
			CAT C - Furniture (plus upholstery - Medium)		140.00
			CAT D - Furniture (plus upholstery - Small)		90.00
			CAT E - Minor Works		60.00
	B	1422179	Carpentry Workshops/ Furniture Showroom		
			Furniture Showroom		
			CAT A - Furniture Large Scale		2,000.00
			CAT B - Furniture Medium Scale		1,200.00
			CAT C - Furniture Small Scale		800.00
			CAT D - Furniture (Others)		400.00

35		1422191	Casket & Coffin Dealers		
			CAT A – Importers		1,700.00
			CAT B - Industrial (Manufacture & Sale)		1,000.00
			CAT C - Manual (Manufacture & Sale)		250.00
			CAT D - Sales Outlets		100.00
			CAT E - Manufacturers Only		90.00
36		1422181	Contracted Caterers (e.g., School Feeding)	Per Annum	
			CAT A - Above 1,000 pupils		700.00
			CAT B - Above 500 to 1,000 pupils		600.00
			CAT C - Up to 500 pupils		400.00
37		1422287	CD Sellers (Audio/Video)	Per Annum	
			CAT A – Shops		240.00
			CAT B - Table Tops		70.00
			CAT C - Mobile Vans		40.00
38		1422183	Cement & Limestone Factories	Per Annum	
			CAT ‘A’		60,000.00
			CAT ‘B’		45,000.00
			CAT ‘C’		17,000.00
39		1422185	Ceremonial Hiring Services	Per Annum	
			CAT A - Multi Services		5,000.00
			CAT B - Canopies, Chairs, Tables, cutlery, Glasses, Plates, Serving Trays		900.00
			CAT C - Canopies, Chairs, Tables		400.00
			CAT D - Single Item of above		90.00
			CAT E - Recreational/social facilities (Large)		1,300.00
			CAT F - Recreational/social facilities (Medium)		900.00
			CAT G - Recreational/social facilities (Small)		600.00
			CAT H - Spinners (Large)		170.00
			CAT I - Spinners (Small)		90.00
			CAT J - Live Band		350.00
			CAT K - Musical/Dance Groups		240.00
40		1422186	Chandlery (shipping supplies) Services	Per Annum	
			CAT ‘A’		4,000.00
			CAT ‘B’		3,000.00
			CAT ‘C’		900.00
			CAT 'D'		450.00
			CAT 'E'		250.00
			CAT B - Medium Scale (Mother Company)		7,500.00
			CAT C - Medium Scale (Agent)		3,500.00
			CAT D - Small Scale (Agent)		2,100.00
			CAT D - Fabricated facility (Retail Large)		210.00
			CAT E - Fabricated facility (Retail Medium)		100.00
			CAT F - Fabricated facility (Retail Small)		60.00
41		1422045	Commercial Houses/Departmental Stores	Per Annum	
			CAT A - Mall (Large)		50,000.00
			CAT B - Mall (Medium)		21,000.00
			CAT C - Branches of A or B		10,000.00
			CAT D - Supermarkets (Large Size)		3,500.00
			CAT E - Supermarkets (Medium Size)		2,800.00

			CAT F - Supermarkets (Small Size)		1,700.00
			CAT G - Neighbourhood Shops (Large Size)		700.00
			CAT H - Neighbourhood Shops (Medium Size)		280.00
			CAT I - Neighbourhood Shops (Small Size)		90.00
			CAT J - Neighbourhood Shops (Very Small Size)		60.00
42		1422193	Commercialised State Companies/ Corporations	Per Annum	
			CAT A - Head Offices		21,000.00
			CAT B - Regional Offices		19,600.00
			CAT C - Branch Offices		13,000.00
			CAT D - District Offices		10,000.00
			CAT E - Local Offices		2,800.00
43		1422243	Commercial Water Tanker Suppliers	Per Annum	
			CAT A - Water Tanker Suppliers (Large - above 10 Vehicles)		500.00
			CAT B - Water Tankers Suppliers (Medium - 5 to 10 Vehicles)		370.00
			CAT C - Water Tanker Suppliers (Small - below 5 vehicles)		250.00
			CAT D - Mobile Polytank Water Suppliers (Medium)		120.00
			CAT E - Mobile Polytank Water Suppliers (Small)		75.00
			CAT F – Others		50.00
44		1422159	Communication Mast Operating Licence	Per Annum /per mast	
			CAT A - 1-10 Masts		2,200.00
			CAT B - 11-20 Masts		1,800.00
			CAT C - 21-30 Masts		1,500.00
			CAT D - 31-40 Masts		1,000.00
			CAT E - Above 40 Masts		720.00
45		1422052	Computer/Accessories/ Office Equipment Repairs	Per Annum	
			CAT A - Large Scale		900.00
			CAT B - Medium Scale		400.00
			CAT C - Small Scale		170.00
46		1422281	Artisans e.g., Masons, Carpenters, Plumbers, Electricians, Painters, Steel Benders, Tile Layers etc.	Per Annum	
			CAT 'A'		70.00
			CAT 'B'		35.00
47		1422196	Cooking/Household Utensil Sales	Per Annum	
			CAT 'A'		250.00
			CAT 'B'		170.00
			CAT 'C'		90.00
48		1422197	Cosmetic/Personal Care/Hair Product Sales	Per Annum	
			CAT A - Wholesale and Retail		1,400.00
			CAT B - Wholesale Only		1,000.00
			CAT C – Retail		400.00
			CAT D - Table top		90.00

	i.		Clearing Agents		
			CAT 'A'		1,700.00
			CAT 'B'		1,000.00
			CAT 'C'		900.00
			CAT 'D'		600.00
49		1422038	Dressmakers/Tailors (Non-Industrial)	Per Annum	
			CAT A - Large Scale		130.00
			CAT B - Medium Scale		90.00
			CAT C - Small scale		70.00
50		1422038	Dressmakers/Tailors Services	Per Annum	
			CAT A - Knitting, Haberdashery and Embroidery		100.00
			CAT B - Knitting and Embroidery		90.00
			CAT C - Embroidery only		70.00
			CAT D - Knitting only		70.00
			CAT E - Haberdashery Only (sewing items - large)		350.00
			CAT F - Haberdashery Only (Small)		170.00
51		1422119	Drilling Companies	Per Annum	
	i.		Mining		
			CAT A - Exploration & Prospecting - (Large)		26,000.00
			CAT B - Exploration & Prospecting - (Small)		17,000.00
			CAT C - Ancillary Services		15,120.00
	ii.		Oil/Gas		
			CAT A - Exploration & Prospecting - (Large)		130,000.00
			CAT B - Exploration & Prospecting - (Medium)		40,000.00
			CAT C - Exploration & Prospecting - (Very Small)		3,500.00
			CAT D - Ancillary Services		60,000.00
	iii.		Water (Borehole)		
			CAT A - Large Scale		5,000.00
			CAT B - Medium Scale		3,500.00
			CAT C - Small Scale		1,400.00
			CAT D - Wells		210.00
52		1422202	Driving Schools	Per Annum	
			CAT A - Above 6 Vehicles		600.00
			CAT B - 4 - 6 Vehicles		400.00
			CAT C - 1 - 3 Vehicles		210.00
53		1422024	Educational Institutions – Private	Per Annum	
	A.	1422024	Day Care Centres (Early Childhood Development Centres)		
			CAT A - Grade A		1,500.00
			CAT B - Grade B		500.00
			CAT C - Grade C		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
			CAT B - KG/Primary		45,000.00

	-		National Curriculum Operators		
			CAT A - KG/Primary/Junior High Schools (Large)		2,800.00
			CAT B - KG/Primary/Junior High Schools (Medium)		1,700.00
			CAT C - KG/Primary/Junior High Schools (Small)		600.00
			CAT D - KG/Primary (Large)		450.00
			CAT E - KG/Primary (Medium)		250.00
			CAT F - KG/Primary (Small)		125.00
	ii.		Secondary Level (Senior High/Technical/Vocational Schools)		
			CAT A – Large		2,100.00
			CAT B – Medium		1,400.00
			CAT C – Small		1,000.00
	iii.		Basic to Secondary School		
			CAT A – Large		3,500.00
			CAT B – Medium		2,800.00
	iv.		Specialised Schools (Remedial School)		
			CAT 'A'		1,000.00
			CAT 'B'		500.00
	C.	1422024	Tertiary Schools		
			CAT A - Chartered Universities (Own Conferred Degrees)		9,000.00
			CAT B - University colleges/Nursing & Midwifery Training Colleges (affiliated)		5,000.00
			CAT C - Tutorial Colleges (Professional Exams e.g., ACCA, SAT etc.)		2,100.00
			CAT D - Academy (Training in Special fields e.g., Football, Dance etc.)		1,400.00
	D.	1422024	Training & Vocational Institutions (Media, Construction, Fashion, Floral, Catering, Cosmetology & Wellness, etc.)		
			CAT 'A'		1,200.00
			CAT 'B'		700.00
			CAT 'C'		600.00
			CAT 'D'		400.00
	E.	1422024	Other Educational & Training Centres		
	ii.		Computer Schools/ Training Centre		
			CAT A – International		1,500.00
			CAT B - Local (Large)		900.00
			CAT C - Local (Small)		400.00
	iii.		Private Library		140.00
54		1422024	Egg Dealers	Per Annum	
			CAT A – Wholesale		200.00
			CAT B – Wholesale		170.00
			CAT C - Retail Shops		100.00
			CAT D – Retail (Mobile Retail)		90.00
55		1402205	Electrical Appliances (New & Second-hand)	Per Annum	
			CAT A - Importers/Wholesalers		3,500.00
			CAT B – Wholesalers		2,500.00
			CAT C - Retailers (Large)		2,100.00
			CAT D - Retailers - (Small)		120.00

			CAT E - Table Top		170.00
56		1422207	Electronic/Home Appliances/Shops (New & Second Hand)	Per Annum	
			CAT A - Importers/Wholesalers (Large)		3,500.00
			CAT B - Importers/Wholesalers (Small)		3,000.00
			CAT C - Wholesalers cum Retailers (Large)		2,600.00
			CAT D - Wholesalers cum Retailers (Small)		2,100.00
			CAT E - Retailers (Shops and Containers - Large)		1700.00
			CAT F - Retailers (Shops and Containers - Medium)		1,300.00
			CAT G - Retailers (Shops and Containers - Small)		900.00
			CAT H - Retailers (Tabletop - Medium)		400.00
			CAT I - Retailers (Tabletop - Small)		140.00
57		1422207	Electronic/Home Appliance Parts Dealers	Per Annum	
			CAT 'A'		350.00
			CAT 'B'		220.00
			CAT 'C'		140.00
58		1422213	Fabric Dealers – Sales	Per Annum	
			CAT A - Imports/Wholesale		1,300.00
			CAT B - Wholesale and Retail		900.00
			CAT C – Wholesale		350.00
			CAT D – Retail		170.00
			CAT E - Table Top		70.00
59		1422051	Feed Mills (Poultry, Pets, Fish etc.) – Production	Per Annum	
			CAT 'A'		1,000.00
			CAT 'B'		400.00
			CAT 'C'		210.00
60		1422282	Feed Sellers (Poultry, Pets, Fish etc.)	Per Annum	
			CAT A – Wholesalers		280.00
			CAT B – Distributors		170.00
			CAT C – Retailers		90.00
		1422146	Film Production/Distribution	Per Annum	
			CAT A - Film Production cum Distribution		1,000.00
			CAT B - Film Production		900.00
			CAT C - Film Distribution		500.00
			CAT D - Small Scale of CAT B or C		280.00
61		1422044	Financial Institutions (Banking)	Per Annum	
	A.	1422044	Central Bank		45,000.00
	B.	1422044	Development Banks		25,000.00
	C.	1422044	Universal Banks		
			CAT A - Bank with Capital Market operations		17,500.00
			CAT B - Head Office		15,000.00
			CAT C - Branch Office		10,000.00
			CAT D – Agency		3,000.00
	D.	1422044	Special Deposit Taking Institutions (SDIs)		

	i.		Savings and Loans Companies & Finance Houses		
			CAT A - Head Office		2,700.00
			CAT B – Branch		1,500.00
			CAT C – Agency		900.00
			CAT D - Mobilisation Centre		350.00
			CAT E - Loan/Business Centre		200.00
	ii.		Leasing & Mortgage Finance Companies		
			CAT A - Head Office		1,700.00
			CAT B – Branch		1,200.00
	E.	1422044	Other Financial Institutions		
	i.		Microfinance Companies (Deposit Taking)		
			CAT A - Head Office		1,200.00
			CAT B – Branch		500.00
	ii.		Microcredit/Money Lenders/Credit Union		
			CAT A - Head Office		1,200.00
			CAT B – Branch		500.00
			CAT C - Tier 4 Operators		200.00
	iii.		Rural & Community Banks		
			CAT A - Head Office		750.00
			CAT B – Branch		370.00
			CAT C – Agency		250.00
			CAT D - Mobilisation Centre		120.00
	iv.		Financial NGOs		
			CAT A - Head Office		370.00
			CAT B – Branch		250.00
	F.		Forex Bureaus		
			CAT A - Head Office		500.00
			CAT B – Branch		250.00
	G.	1422044	Financial Technology Companies (FINTECH)		
			CAT A - Dedicated Electronic Money Issuer		5,000.00
			CAT B Mobile Money Vendor Large		500.00
			CAT C Mobile Money Vendor Medium		250.00
			CAT D Mobile Money Vendor Small		150.00
			CAT E - Payment Service Provider (Enhanced)		2,500.00
			CAT F - Payment Service Provider (Medium)		1,500.00
			CAT G - Payment Service Provider (Standard)		250.00
			CAT H - Payment & Financial Technology Service Provider (PFTSP)		750.00
	H.	1422044	Stand Alone ATMs		500.00
62		1422044	Non-Financial Institutions		
	A.	1422044	Insurance Companies	Per Annum	
			Re-insurance		15,000.00
			Non-Life Insurance		
			CAT A - Head Office		9,000.00
			CAT B - Branch Office		6,000.00
			CAT C - Agency Office		3,500.00
			Life Insurance		

			CAT A - Head Office		6,200.00
			CAT B - Branch Office		2,500.00
			CAT C - Agency Office		1,500.00
			Brokers		
			CAT A - Main Office		2,500.00
			CAT B - Branch Office		1,000.00
63		1422120	Fish Farming Companies	Per Annum	
			CAT A- International Large Scale		28,000.00
			CAT B- International Medium Scale		21,000.00
			CAT C- International Small Scale		7000.00
			CAT D - Local Large Scale		210.00
			CAT E - Local Medium Scale		140.00
			CAT F - Local Small Scale		70.00
64		1422215	Fishing Nets and Accessories Dealers	Per Annum	
			CAT A - Importers/Wholesalers		900.00
			CAT B – Wholesalers		700.00
			CAT C – Retailers		280.00
			CAT D - Table Top		60.00
		1422120	Fish Processing/Oyster Processing	Per Annum	
			CAT A – Large		1,500.00
			CAT B – Medium		1,000.00
			CAT B – Small		500.00
65		1422063	Floral and Allied Products	Per Annum	
			CAT A - Natural (Large Scale)		400.00
			CAT B - Natural (Medium Scale)		350.00
			CAT C - Natural (Small Scale)		280.00
			CAT D - Artificial (Large Scale)		350.00
			CAT E - Artificial (Small Scale)		170.00
66			Footwear Dealers		
	i.		Footwear Producers		
			CAT A - Large (Industrial/Handmade)		300.00
			CAT B - Medium (Industrial/Handmade)		220.00
			CAT C - Small (Handmade)		70.00
	ii.		Footwear Sales – New		
			CAT ‘A’		150.00
			CAT ‘B’		100.00
			CAT ‘C’		75.00
	iii.		Footwear Sales – Used		
			CAT ‘A’		100.00
			CAT ‘B’		75.00
			CAT ‘C’		40.00
	iv.		Footwear Accessory Sales		
			CAT ‘A’		110.00
			CAT ‘B’		90.00
	v.		CAT ‘C’		50.00
			Footwear Repairers (Cobblers)		
			CAT ‘A’		70.00
			CAT ‘B’		35.00
67		1422123	Funeral Related Business	Per Annum	
	A.		Burial Grounds/Funeral Homes/Mortuaries – Private		
		i.	Burial Grounds		2,500.00
		ii.	Funeral Homes		

			CAT A - Advanced Activities: Cold Storage room + Preparation of body for burial, Autopsy and Others		9,000.00
			CAT B- Basic Activities: Cold Storage room + Preparation of body for burial		5,000.00
		iii.	Mortuaries		
			CAT A - Cold Storage for Remains (Level 3 Mortuary)		2,800.00
			CAT A - Cold Storage for Remains (Level 2 Mortuary)		1,500.00
			CAT A - Cold Storage for Remains (Level 1 Mortuary)		500.00
	B.	1422123	Funeral – Undertaker’s Licence		500.00
	C.	1422123	Hearse Service Providers		
			CAT A - Large Scale (Above 5 Vehicles)		400.00
			CAT B - Medium Scale (3-5 Vehicles)		200.00
			CAT C - Small Scale (1-2 Vehicles)		100.00
68		1422160	Game Viewing/Commercial TV Viewing Centres	Per Annum	
			CAT A - Large Scale		500.00
			CAT B - Medium Scale		350.00
			CAT C - Small Scale		210.00
69		1422290	Gas Cylinder/ Stoves & Accessory Dealers		
			CAT A - Large Scale		150.00
			CAT B - Medium Scale		100.00
			CAT C - Small Scale		50.00
70		1422218	General Goods - Sales (e.g., Generator, Water pump, Chain saw, etc.)	Per Annum	
			CAT A - Large Scale		2,400.00
			CAT B - Medium Scale		1,400.00
			CAT C - Small Scale		700.00
			CAT D – Individuals		500.00
71		1422219	Gift Shops	Per Annum	
			CAT A - Large Scale		280.00
			CAT B - Medium Scale		170.00
			CAT C - Small Scale		70.00
72		1422220	Glass Sellers (Tinted /Plain)	Per Annum	
			CAT A - Large Scale		900.00
			CAT B - Medium Scale		700.00
			CAT C - Small Scale		400.00
73		1422221	Graphic Design Companies	Per Annum	
			CAT A - Large Scale		2,800.00
			CAT B - Medium Scale		1,400.00
			CAT C - Small Scale		750.00
			CAT D – Individuals		300.00
74		1422222	Hair & Beauty Service Providers	Per Annum	
			CAT A - Beauty Parlour and School		1,700.00
			CAT B - Beauty Parlour		1,000.00
			CAT C - Salon with pedicure, manicure, braiding/weaving		900.00
			CAT D - Big Salon		170.00
			CAT E - Small Salon		100.00

			CAT F - Braiding and Weaving Only		400.00
			CAT G - Braiding Only		140.00
			CAT H - Pedicure & Manicure Only		100.00
75		1422144	Harbours	Per Annum	
			CAT A - Merchandise Harbours		100,000.00
			CAT B - Fishing Harbours		10,000.00
76		1422026	Health Facilities – Private	Per Annum	
	i.		Dental Clinics		350.00
	ii.		Eye Clinics		
			CAT A - Ophthalmologist Clinics		350.00
			CAT B - Opticians/Optomtrist		200.00
	iii.		General Clinics		
			CAT A - Specialty Clinics		1,200.00
			CAT B - Primary Health Care		600.00
			General Hospitals		
			Primary		1,200.00
	vi.		Maternity Homes		
			CAT A - Expanded Services		200.00
			CAT B - General Services		110.00
	vii.		Medical Diagnostic Services		
			CAT A - Secondary/Tertiary		1,000.00
			CAT B - Basic/ Primary		300.00
	viii.		Licenced Herbal Medicine Units		
			CAT A - Foreign Clinics and Shops		2,400.00
			CAT B - Foreign Clinics or Shops		1,400.00
			CAT C - Clinic and Medicine Producers (Local)		1,000.00
			CAT D - Clinic Only (Local)		900.00
			CAT E - Medicine Producers Only (Local)		750.00
			CAT F - Herbal Shops (Local)		350.00
			CAT G - Shop on wheel (Mobile)		500.00
77			Hot Air Balloon	Per Annum	
			Tethered Rides	10% Per Passenger Cost	
			Standard Rides	10% Per Passenger Cost	
			Private Rides	10% Per Passenger Cost	
			Executive Rides	10% Per Passenger Cost	
78		1422223	Ice Cream/Yoghurt Dealers	Per Annum	
			CAT A - Manufacturers (Large Scale)		6,700.00
			CAT B - Manufacturers (Medium Scale - Local Producers)		4,500.00
			CAT C - Manufacturers (Small Scale - Local Producers)		1,700.00
			CAT D - Wholesale/Depot		1,300.00
			CAT E – Retail		300.00
79		1422224	Interior/Event Decorators	Per Annum	
			CAT A - Companies (Large)		700.00

			CAT B - Companies (Medium)		350.00
			CAT C – Individuals		210.00
80		1422225	Jewellery Shops	Per Annum	
			CAT.A - Retail (Large)		1,400.00
			CAT B - Retail (Medium)		500.00
			CAT C - Retail (Small)		280.00
			CAT D - Table Top		70.00
81		1422226	Jewellery Repairers (watches/bracelets, etc.)	Per Annum	
			CAT 'A'		140.00
			CAT 'B'		70.00
82		1422227	Key Technicians/Cutters	Per Annum	
			CAT 'A'		140.00
			CAT 'B'		60.00
83		1422286	Leather Works Dealers (Other Non-footwear products)	Per Annum	
			CAT A - Producers (Donkey Skin)		6,000.00
			CAT B - Producers (Industrial)		900.00
			CAT C - Producers (Handmade Medium)		280.00
			CAT D - Sales/Others		100.00
			CAT C - Medium-sized		700.00
			CAT D - Small-sized		400.00
			CAT E - Very Small-sized		140.00
84		1422016	Lottery Business Operators	Per Annum	
			CAT A - National Lotto Authority		14,500.00
			CAT B - National Marketing Companies/Agents		2,800.00
			CAT C - Private Operators		1,400.00
			CAT D - Lotto Receiver		600.00
85		1422019	Lumber Business (Including Saw Mill)		
			CAT 'A'		8,500.00
			CAT 'B'		4,200.00
			CAT 'C'		2,750.00
			CAT 'D'		1,400.00
86		1422292	Machine Shops (Workshop for making or repairing machines)		
			CAT A - Large Scale		400.00
			CAT B - Medium Scale		250.00
			CAT C - Small Scale		150.00
87		1422293	Machine Sharpening Operators		
			CAT A - Stationed with shops		50.00
			CAT B – Mobile		35.00
88		1422021	Manufacturing/Processing Companies	Per Annum	
			CAT A - International (Large Scale)		40,000.00
			CAT B - International (Medium Scale)		30,000.00
			CAT C - International (Small Scale)		25,000.00
			CAT D - National (Large Scale)		19,500.00
			CAT E - National (Medium Scale)		13,000.00
			CAT F - National (Small Scale)		9,000.00
			CAT G - Local (Large Scale)		7,500.00
			CAT H - Local (Medium Scale)		7,000.00
			CAT I - Local (Small Scale)		5,000.00

89		1422126	Markets & Other Facilities' Management Companies	Per Annum	
			CAT A - Large Scale		14,000.00
			CAT B - Medium Scale		7,500.00
			CAT C - Small Scale		1,500.00
90		1422050	Mattress/Foam Products Dealers	Per Annum	
			CAT A - Manufacturers		5,000.00
			CAT B – Wholesalers		900.00
			CAT C - Retailers (Medium Scale)		400.00
			CAT D - Retailers (Small Scale)		210.00
91		1422050	Mattress Makers/Repairers		50.00
92		1422229	Media Houses	Per Annum	
	A.	1422229	Electronic Media (Radio) Operators		
			CAT A - National & Inter-Regional		3,000.00
			CAT B – Regional		2,000.00
			CAT C – District		1,700.00
			CAT D – Community		700.00
			CAT E - Recording Studios (Large)		700.00
			CAT F - Recording Studios (Medium)		350.00
			CAT G - Recording Studios (Small)		70.00
			CAT H - Information Centres (Urban)		210.00
			CAT I - Information Centres (Rural)		140.00
			CAT J - Stand Alone Radio/TV Satellite		3,500.00
	B.	1422229	Electronic Media (Television) Operators		
			CAT A - Very Large Scale		6,000.00
			CAT B - Large Scale		5,000.00
			CAT C - Medium Scale		3,500.00
			CAT D - Small Scale		1,700.00
	C.	1422229	Printing Houses		
			CAT A - Large Scale		3,500.00
			CAT B - Medium Scale		2,800.00
			CAT C - Small Scale		1,400.00
			CAT D – Binders		700.00
			CAT E – Others		280.00
			CAT F - Newspaper/Periodicals Vendors		70.00
93		1422230	Medical Supply Companies	Per Annum	
			CAT 'A'		1,500.00
			CAT 'B'		750.00
			CAT 'C'		400.00
94		1422285	Metal Dealers		
	A.	1422285	Metal Fabricators	Per Annum	
			CAT A - Filling Station Sheds/Trailers/Underground Tanks Moulding		37,000.00
			CAT B - Agro Processing Machines Surface Tanks		2,800.00
			CAT C - Domestic Milling Machines		1,000.00
			CAT D - Canopies and Scaffolding		600.00
			CAT E - Pot, Coal pots and Sheet moulders		280.00
			CAT F - Chairs and beds, etc.		210.00
	B.	1422285	Fabrication Materials Dealers		
			CAT A - Large Scale		2,500.00
			CAT B - Medium Scale		1,750.00
			CAT C - Small Scale		1,000.00

95	1422051	Milling Businesses (For Food)	Per Annum	
		CAT A - Above 3 Machines		140.00
		CAT B - 2-3 Machines		90.00
		CAT C - 1 Machine Only		40.00
96	1422231	Mineral Water Producers	Per Annum	
		CAT A - Bottled, Sachet & Filtered Water		1,800.00
		CAT B - Bottled & Sachet Water		1,400.00
		CAT C - Sachet Water		700.00
		CAT D - Accessory Shop (Medium)		200.00
		CAT E - Accessory Shop (Small)		120.00
97	1422232	Mineral Water Distribution/Sales	Per Annum	
		CAT A - Depot		600.00
		CAT B - Wholesale		400.00
		CAT C - Retail (Large)		210.00
		CAT D - Retail (Medium)		90.00
		CAT E - Retail (Small)		35.00
98	1422079	Mining/Oil/Quarry Administrative offices	Per Annum	
		CAT 'A'		3,000.00
		CAT 'B'		2,000.00
		CAT 'C'		1,000.00
99	1422079	Mining Operating Licence	Per Annum	
		CAT A - Large Scale		14,0000.00
		CAT B - Medium Scale		90,000.00
		CAT C - Small Scale		21,000.00
		CAT D - Salt Mining		10,000.00
100	1422234	Mining Sub-Contractors	Per Annum	
		CAT A - Exploration etc.		70,000.00
		CAT B - Haulage etc.		26,000.00
		CAT C - Automobile, Heavy Duty Equipment (Large)		35,000.00
		CAT D - Automobile, Heavy Duty Equipment (Medium)		22,000.00
		CAT E - Automobile, Heavy Duty Equipment (Small)		14,000.00
		CAT F - Petroleum Services		18,000.00
		CAT G - Mechanical Services (Large)		30,000.00
		CAT H - Mechanical Services (Medium)		18,000.00
		CAT I - Mechanical Services (Small)		14,000.00
		CAT J - Medical Services, Consultants, Technicians etc.		6,000.00
		CAT K - Transport & Catering Services		9,000.00
		CAT L - Other Professional Services		6,000.00
101	1422235	Mobile Phone & Accessories Sales/Assembling/Repairs	Per Annum	
		CAT A - Import/Assembling Wholesale/Retail/Repairs		2,100.00
		CAT B - Import/Wholesale/Retail/Repairs		1,400.00
		CAT C - Retail/Repairs		400.00
		CAT D - Retail Only		210.00
		CAT E - Repairs Only		170.00
		CAT F - Repairs Only (Small)		130.00
102	1422236	Mobile Phone Cards Sales	Per Annum	

			CAT A - Distribution/Retail		400.00
			CAT B - Distribution Only		350.00
			CAT C – Retail		70.00
103		1422045	Mother Care Shops	Per Annum	
			Wholesale		
			CAT A - Wholesale/Retail		1,500.00
			CAT B - Wholesale only		1,000.00
			Retail		
			CAT A - Large Scale		500.00
			CAT B - Medium Scale		250.00
			CAT C - Small Scale		100.00
104		1422237	Musical Equipment	Per Annum	
	A.	1422237	Musical Instrument Sales		
			CAT A - Wholesale/Retail		140.00
			CAT B - Retail (Medium)		110.00
			CAT C - Retail (Small)		70.00
	B.	1422237	Musical Speaker Manufacturers & Sales		100.00
105		1422127	Non-Governmental Institutions (Renewal)	Per Annum	
			CAT A - International NGOs/CSOs/ FBOs		170.00
			CAT B - Local NGOs/CSOs/ FBOs		100.00
			CAT C - Community NGOs/CSOs/ FBOs		70.00
106		1422135	Online Trading/Service Providers	Per Annum	
			CAT A - Multi Services		1,000.00
			CAT B - Dual Services		500.00
			CAT C - Single Service		500.00
107		1422284	Optical Services	Per Annum	
			CAT A - Large Scale		350.00
			CAT B - Medium Scale		250.00
			CAT C - Small Scale		140.00
108		1422239	Palm/Kernel Oil Extraction Companies	Per Annum	
			CAT A - Large Scale		28,000.00
			CAT B - Medium Scale		14,000.00
			CAT C - Small Scale		2,000.00
			CAT D – Individuals		400.00
109		1422241	Pharmaceutical Companies	Per Annum	
	A	1422241	Pharmacies		
			CAT A - Manufacture Wholesale		4,000.00
			CAT B – Wholesale		2,100.00
			CAT C - Wholesale & Retail		2,600.00
			CAT D – Retail		1,400.00
			CAT E - Compounding Pharmacy		2,600.00
			CAT F - Pharmaceutical Raw Material Suppliers		2600.00
	B	1422241	Over the Counter Medicine Sellers (OTCMs) (Licenced Chemical Shops)		210.00
110		1422047	Photographers / Video Operators	Per Annum	
			CAT A - Photo/Video Company with Labs		750.00
			CAT B - Photo/Video Company without Labs		320.00
			CAT C - Photographic Laboratory		300.00
			CAT D - Photo Shops/Studio		170.00

			CAT E - Individual video and photography operators		70.00
111		1422021	Plastic/ Bottle Dealers – Used	Per Annum	
			CAT 'A'		700.00
			CAT 'B'		350.00
			CAT 'C'		140.00
112		1422246	Poultry Farms	Per Annum	
			CAT A - Above 2000 Birds		500.00
			CAT B - Up to 2000 Birds		350.00
			CAT C - Up to 1000 Birds		280.00
			CAT D - Up to 500 Birds		140.00
113		1422025	Professional Firms/Individuals	Per Annum	
	i.		(Architectural, Auditing, Accounting, Engineering, Legal Firms etc.)		
			CAT A – International		2,800.00
			CAT B – National		2,100.00
			CAT C – Regional		1,700.00
			CAT D – Local		1,400.00
			CAT E – Partnership		1,000.00
			CAT F – Solo		700.00
			CAT G – Others		400.00
	ii.		Draughtsmanship Business		
			CAT ‘A’		350.00
			CAT ‘B’		170.00
114		1422013	Quarry/Sand Operators	Per Annum	
			CAT A - Mechanised Quarry (Large)		6,000.00
			CAT B - Mechanised Quarry (Medium)		3,000.00
			CAT C - Mechanised Quarry (Small)		1,500.00
			CAT D - Sand Winning		400.00
			CAT E - Stone, Laterite & Gravels Contractors		350.00
			CAT F - Manual Stone Crackers/Labourers		60.00
			Sand/ Stone/Gravel Winning (Per Load)		
			CAT A - (Conveyance fee - Single Axle Truck)		5.00
			CAT B - (Conveyance fee - Double Axle Truck)		10.00
			CAT C - (Conveyance fee - 12&14 Whales)		20.00
			CAT D - (Conveyance fee - Trailers)		30.00
			CAT E - (Conveyance fee - Heavy Duty Machine)		40.00
			Deposit For Sand/Gravel Winning for Reclamation		
			Notification		10,000.00
			CAT- A		5,000.00
			CAT -B		3,000.00
			CAT -C		2,500.00
			Sand/Gravel Winning Operating Permit		
			CAT–A		3,000.00
			CAT–B		2,500.00
			CAT -C		2,000.00
115		1422249	Recycling Plants/Companies	Per Annum	
			CAT ‘A’		2,800.00
			CAT ‘B’		2,100.00

			CAT 'C'		1,700.00
			CAT 'D'		1,300.00
116		1422052	Refrigerator/Air Condition Mechanics	Per Annum	
			CAT 'A'		400.00
			CAT 'B'		350.00
117		1422250	Rubber Stamp Makers	Per Annum	60.00
118		1422294	Rubber Cutting Machine Operators	Per Annum	
			CAT 'A'		75.00
			CAT 'B'		50.00
119		1422169	Sanitary Facilities – Private	Per Annum	
	A.	1422169	Bath House Operators		
			CAT A - Above 12 Showers (including toilet facility)		250.00
			CAT B - 9 -12 showers (including toilet facility)		210.00
			CAT C - Up to 8 showers (including toilet facility)		170.00
			CAT D - 13 showers and above		170.00
			CAT E - 9-12 Showers		140.00
			CAT F - 8 Showers and below		100.00
	B.	1422169	Toilet Operators (Private)		
			CAT A - Above 24Seater		400.00
			CAT B - Up to 24Seater		350.00
			CAT C - 9-16Seater		140.00
			CAT D - Up to 8Seater		100.00
	C.	1422169	Urinal Operators (Private)		
			CAT A - Large Scale		140.00
			CAT B - Medium Scale		90.00
			CAT C - Small Scale		60.00
		1422082	Sand winning Operations		
			CAT A – Sand winning Notification fee		750.00
			CAT B – Sand winning Business Operating permit		2,000.00
			CAT C- Sand winning Land Reclamation fee		10,000.00
			CAT C- Illegal Sand winning		2,000.00
120		1422210	Satellite TV/Dish Installation Dealers		
			CAT 'A'		700.00
			CAT 'B'		400.00
			CAT 'C'		210.00
121		1422141	Scrap Metal Dealers	Per Annum	
			CAT A - Large Scale (Export)		2,000.00
			CAT B - Medium Scale (Depot)		1,500.00
			CAT C - Small Scale (Collection Points)		500.00
			CAT D - Very Small Scale (Collection Points)		280.00
			CAT E - Individual Collectors		130.00
122		1422015	Service/Filling Stations	Per Annum	
			CAT A - Multi Purpose - Large (e.g., Fuel, Shopping Centre, Vulcanizing, Washing Bay, etc.)		6,000.00
			CAT B – Multi Purpose - Medium (e.g., Fuel, Shopping Centre, Vulcanizing, Washing Bay)		5,000.00

			CAT C - Fuel and Shopping Centres		4,000.00
			CAT D - Fuel, and Washing Bay		3,900.00
			CAT E - Fuel Only		3500.00
			CAT F - Surface Tank Points		500.00
			CAT G - Sale of Lubricants		140.00
			CAT H - Kerosene		280.00
			CAT I - LPG Retail Points (Large)		1,700.00
			CAT J - LPG Retail Points (Medium)		900.00
			CAT K - LPG Retail Points Only (Small)		700.00
123		1422253	Ship Maintenance & Canoe /Repair Companies Registration	Per Annum	
			CAT 'A'		7,500.00
			CAT 'B'		6,000.00
			CAT 'C'		4,500.00
			CAT 'D'		3,000.00
			CAT 'E'		1,750.00
124		1422253	Shipping Companies	Per Annum	46,000.00
125		1422256	Software Development/ Software Support Companies	Per Annum	
			CAT A - International Companies		10,500.00
			CAT B - National Large		7,000.00
			CAT C - National Medium		4,500.00
			CAT D - National Small		1,700.00
			CAT E - Individual Developers		700.00
126		1422128	Telecommunication Companies	Per Annum	
	A.	1422128	Internet (Data) Services Providers		
			CAT 'A'		4,500.00
			CAT 'B'		2,000.00
			CAT 'C'		850.00
	B.	1422128	Phone and Internet Services Providers		
			CAT A - Head Office		18,200.00
			CAT B - Regional/Municipal/District Offices		17,000.00
			CAT C - Service Centres (Retail Shops)		13,000.00
			CAT D - Outsourced Service Centres (Retail Shops)		9,000.00
			CAT E - Warehouses		10,500.00
	C.	1422128	Tower Infrastructure & Other Service Providers		9,000.00
127			CAT C - Small scale		350.00
		1422110	Trade/Custom/ Inspection Companies	Per Annum	
			CAT 'A'		2,500.00
128			CAT 'B'		1,500.00
			CAT 'C'		750.00
		1422283	Tourism Licenced Facilities	Per Annum	
	A.	1422283	Accommodation Facilities		
129			Hotels/Beach Resorts/Motels/Apartments		
			CAT A - Five Star		14,000.00
			CAT B - Four Star		13,000.00
			CAT C - Three Star		2,100.00
			CAT D - Two Star		700.00
			CAT E - One Star		600.00
	ii.		Guest Houses (4-9 Rooms)		500.00

	iii.		Budget Hotels		350.00
	iv.		Hostels (Private):		
			CAT A - Above 50 Beds		1,400.00
			CAT B - 21-50 Beds		1,000.00
			CAT C - 11-20 Beds		900.00
			CAT D - Up to 10 Beds		650.00
	B.	1422283	Beach Recreational Facilities		
			CAT 'A'		900.00
			CAT 'B'		350.00
	C.	1422283	Body Building Gyms		
			CAT A - Large Scale (Club Setting)		400.00
			CAT B - Medium Scale		280.00
			CAT C - Small Scale		140.00
	D.	1422283	Food & Beverage (Eating/Catering Houses)		
	i.		Formal Catering Services		
			Restaurants		
			CAT A - Grade 1		1,800.00
			CAT B - Grade 2		1,100.00
			CAT C - Grade 3		
			Fast Food		
			CAT A - Grade 1		2,700.00
			CAT B - Grade 2		1,600.00
			CAT C - Grade 3		400.00
			Coffee Shop		
			CAT A - Grade 1		600.00
			CAT B - Grade 2		450.00
			CAT C - Grade 3		200.00
			Salad Bars		
			CAT A - Grade 1		400.00
			CAT B - Grade 2		250.00
			CAT C - Grade 3		140.00
			Highway Rest Stops		
			CAT A - Grade 1		1,850.00
			CAT B - Grade 2		800.00
			CAT C - Grade 3		500.00
	ii.		Informal Catering Services		
	-		Traditional Catering Establishments (chop bars)		
			CAT A - Grade 1		400.00
			CAT B - Grade 2		250.00
	-		Drinking Bars		
			CAT A - Grade 1		700.00
			CAT B - Grade 2		350.00
	-		Snack Bars		
			CAT A - Grade 1		600.00
			CAT B - Grade 2		200.00
	-		Outdoor Catering Establishments		
			CAT A - Grade 1		250.00
			CAT B - Grade 2		90.00
	-		Local Fast-Food Vendors		
			CAT A - Grade 1		210.00
			CAT B - Grade 2		100.00

E.	1422283	Multi-Purpose Facilities		
i.		Conference Centre		
		CAT A - Grade 1		500.00
		CAT B - Grade 2		250.00
ii.		Event Centre		
		CAT A - Grade 1		1,400.00
		CAT B - Grade 2		1,000.00
		CAT C - Club Houses		1,200.00
		CAT D - Club Houses		500.00
iii.		Convention/Exhibition Centre		
		CAT A - Grade 1		500.00
		CAT B - Grade 2		250.00
iv.		Banquet Facilities		
		CAT A - Grade 1		500.00
		CAT B - Grade 2		250.00
F.	1422283	Nightclubs and Theatres		
i.		Nightclub		
		CAT A - Grade 1		1,600.00
		CAT B - Grade 2		700.00
ii.		Pub		
		CAT A - Grade 1		900.00
		CAT B - Grade 2		350.00
iii.		Movie House		
		CAT A - Grade 1		1,300.00
		CAT B - Grade 2		700.00
iv.		Theatre		
		CAT A - Grade 1		5,000.00
		CAT B - Grade 2		2500.00
v.		Spa		
		CAT A - Spa with more than 3 add-on services		1,700.00
		CAT B - Spa with 2 -3 add-on services		1,400.00
		CAT C – Spa Only		450.00
ii.		Car Hiring/Rental Services		
		CAT A - Large Scale		350.00
		CAT B - Medium Scale		600.00
		CAT C - Small Scale		300.00
G.	1422130	Transport Unions (Lorry Park Operations)		
		CAT 'A'		1,700.00
		CAT 'B'		1,250.00
		CAT 'C'(Branch)		1,000.00
		CAT 'D'(Local)		500.00
H.	1422130	Route Operating Permit		
		Type A Permit (Transport Entities)		250.00
		Additional Route		250.00
		Maize (Bag)		5.00
		Charcoal		5.00
		Water Melon		
		Kia		50.00
		Tricycle		20.00
		Tomatoes		5.00
		Pepper		5.00

			Fish/Oyster/Oyster shell		20.00
			Onion		5.00
			Cassava Dough		10.00
130		1422052	TV & Radio Repairers	Per Annum	90.00
			Upholstery Dealers		
			CAT A - Production & Sales		500.00
			CAT B – Sales		400.00
			CAT C – Production		250.00
			CAT A - Vet, Lab and Shop		850.00
			CAT B - Vet and Shop		500.00
			CAT C - Vet Only		350.00
			CAT D - Shop Only		300.00
131		1402268	Warehouse (Private)	Per Annum	
	A.	1402268	Customs Bonded Warehouse/Container Depot		
			CAT ‘A’		6,700.00
			CAT ‘B’		5,700.00
			CAT ‘C’		4,500.00
			CAT ‘D’		3,300.00
	B.	1402268	Un-bonded Warehouse		
			CAT A - 100m x 70m		8,500.00
			CAT B - 80m x 50m		4,000.00
			CAT C - 60m x 30m		1,700.00
			CAT D – Others		400.00
132		1422288	Waste Management Companies	Per Annum	
	A.	1422288	Dislodging Companies		
			CAT ‘A’		500.00
			CAT ‘B’		350.00
	B.	1422288	Mine Waste Companies		
			CAT ‘A’		20,000.00
			CAT ‘B’		15,000.00
	C.	1422288	Refuse Collection Companies		
			CAT 'A'		8,000.00
			CAT 'B'		3,500.00
			CAT ‘C’		600.00
			CAT ‘D’		350.00
	D.	1422288	Refuse Dump Container Depot Managers		
			CAT ‘A’		350.00
			CAT ‘B’		280.00
			CAT ‘C’		170.00
133		1422139	Wood Fuel	Per Annum	
			CAT A - Charcoal Producers		170.00
			CAT B - Firewood Sellers (Large)		170.00
			CAT C - Firewood Sellers (Medium)		90.00
			CAT D - Firewood Sellers (Small)		40.00
			CAT E - Charcoal Sellers		40.00

8.0 SCHEDULE II: REVENUE UPPER LIMITS

8.3 PERMIT

Main Item	CoA Code	Item Description	Frequency/ Measure	Rate (GHs) 2025

		DEVELOPMENT /PLANNING PERMITS	Per Project	
1	1412004	FORMS		
	1412004	Development Permit Application Form		150.00
	1412004	All Other Forms (e.g., Temporary Structures, Demolition, Renovation etc.)		70.00
2		BUILDING PROCESSING FEE (Non-Refundable Deposit)		
	1412032	Residential		420.00
		2 Storey residential development		170.00
		3 Storey residential development (below a gross floor area of 450m ²)		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	200.00
	1412032	COMMERCIAL		
		Filling Station / Gas Station		900.00
		Shops		
		Up to 2 storey shops development		200.00
		Shops development (below a gross floor area of 450m ²)		210.00
		Shops development (above gross floor area of 450m ²)		
		Hotels		
		1 Storey Hotel building		320.00
		2 Storey Hotel building		350.00
		Storey Hotel building		450.00
		Building (above a gross floor area of 450m ²)		
		Restaurants		
		Single storey restaurant		270.00
		2 storey restaurants		300.00
		3 storey restaurants		400.00
		Building with gross floor area above 450m ²		
		Multi-storey parking facility		
		2 storey parking facility		450.00
		3 storey parking facility		500.00
		Parking facility (above a gross floor area of 450m ²)		
		Banking hall		
		1 storey Banking Hall		350.00
		2 storey Banking Hall		500.00
		3 storey Banking Hall		750.00
		Banking hall with a gross floor area above 450m ²		
		Radio/TV station building		
		1 storey building		350.00
		2 storey building		500.00
		3 storey building		600.00
		Building with gross floor area above 450m ²		

		Telecommunication Mast		6,500.00
		Printing houses		
		1 storey printing house		250.00
		2 storey printing houses		320.00
		3 Storey printing house		450.00
		Building with gross floor area above 450m ²		
		Funeral home		
		CAT A - 3 storey funeral home		450.00
		CAT B - 2 storey funeral home		300.00
		CAT C - storey funeral home		250.00
		Funeral home building with gross floor area above 450m ²		
		CIVIC AND CULTURAL		
		Offices		
		Up to 2 storey offices		300.00
		3 storey offices		420.00
		Building with gross floor area above 450m ²		
		Churches/mosque		
		1 storey		250.00
		2storey		300.00
		3storey		400.00
		Building with gross floor area above 450m ²		
		Hospital/Clinic/Laboratory		
		1 storey Hospital/clinic/laboratory		300.00
		2 storey Hospital/clinic/laboratory		450.00
		3 storey Hospital/clinic/laboratory		550.00
		Building with gross floor area above 450m ²		
		FACTORIES/INDUSTRIAL BUILDINGS		
		Warehouse (storage only)		
		1 storey Warehouse (storage only)		250.00
		2 storey Warehouse (storage only)		300.00
		3 storey Warehouse (storage only)		350.00
		Building with gross floor area above 450m ²		
		Warehouse and Office		
		1 storey Warehouse and Office		300.00
		2 storey Warehouse and Office		350.00
		3 storey Warehouse and Office		450.00
		Building with gross floor area above 450m ²		
		Warehouse and Residence		
		1 storey Warehouse & Residence		300.00
		2 storey Warehouse & Residence		350.00
		3 storey Warehouse & Residence		450.00

	Building with gross floor area above 450m ²		
	Factories		
	Up to 2 storey factories		450.00
	Up to 3 storey factories		600.00
	Factory with gross floor area above 450m ²		
	Industrial complex		
	Up to 2 storey industrial complex		600.00
	Up to 3 storey industrial complex		900.00
	Industrial Complex with gross floor area above 450m ²		
	EDUCATION (PRIVATE)		
	Pre-school		
	1 storey pre-school		200.00
	2 storey pre-schools		250.00
	3 storey pre-schools		300.00
	Building with gross floor area above 450m ²		
	Basic School		
	1 storey basic school		250.00
	2 storey basic school		360.00
	3 storey basic school		500.00
	Building with gross floor area above 450m ²		
	Second Cycle School		
	1 storey second cycle school		500.00
	2 storey second cycle school		600.00
	3 storey second cycle school		750.00
	Building with gross floor area above 450m ²		
	Basic and second cycle		
	1 storey basic and second cycle school		750.00
	2 storeys basic and second cycle school		900.00
	3 storeys basic and second cycle school		1,000.00
	Building with gross floor area above 450m ²		
	Vocational/Technical		
	1 storey vocational/technical school		750.00
	2 storey vocational/technical school		900.00
	3 storey vocational/technical school		1,000.00
	Building with gross floor area above 450m ²		
	Tertiary		
	1 storey private tertiary school building		1,200.00
	2 storey private tertiary school building		1,500.00
	3 storey private tertiary school building		2,000.00
	Building with gross floor area above 450m ²		
	Driving Schools		
	1 storey private driving school		750.00
	2 storey private driving school		900.00
	3 storey private driving school		1,000.00
	Building with gross floor area above 450m ²		
	OPEN SPACE & RECREATIONAL DEVELOPMENT		

		Sports complex		1,200.00
		Events Centre		900.00
		Commercial - Telecommunication Mast		10,000.00
		Mixed Use		1,400.00
		Recreational Development		840.00
		Renovation/Rehabilitation/Refurbishment		1,050.00
		Hoarding		300.00
		Demolition		350.50
		Fence Wall Only		350.50
		Approval In Principle (AIP)	One Time Payment	10,000.00
		Certificate of Habitation/Occupancy		350.00
	1412032	Validation of Spatial Data	One Time Payment	
		Site Plan Extract		
		0.5 acre		150.00
		5 acre - 10 acre (Local Plan Extract)		1,000.00
		Beyond 11 acres (Local Plan Extract)		2,500.00
		Quick Search (Endorsed)		150.00
		Zoning Comments		200.00
		Surveying/Demarcation		
		0.16 acre		250.00
		0.17 acre - 0.32 acre		420.00
		0.33 acre - 1 acre		670.00
		Above 1 acre		840.00
3	1412033	BUILDING PERMIT CHARGES		
	1412033	New Development	Area of construction	
		Building/Permanent Structure		0.60 Per meter square
		Hoarding Permit (only)		6.00 Per meter square
		Fence Wall Permit (only)		12.00 Per meter square
		Mast Permit (Installation)	One Time Payment	
		Up to 15 Metres		18,000.00
		Up to 30 Metres		20,000.00
		Up to 35 Metres		30,000.00
		Above 35 Metres		32,500.00
	1412033	Building Permit Renewal (upon expiration of original permit/extension of time)		
		Residential		1,000.00
		Commercial		1,500.00
		Factories/ Industrial		2,500.00
		Civic & Cultural		3,000.00
		Recreational Development		1,600.00
		Open Space & Recreational Development		2,000.00
		Educational		1,500.00
		Renewal for Temporary Structures		4,000.00

	1412033	Permit to repair/renovate/ rehabilitate/ refurbish		
		Telecommunication Mast	Per Installation	73,500.00
		Permanent Structures	Cost of construction	0.4% on Cost of Construction
	1412033	Temporary Structure Permit (Constructional Site)	Per meter square	35.00
	1412033	Temporary Structure Permit	Per meter square	
		Containers		50.00
		Wooden Kiosks/Sheds		25.00
	1412033	Billboards	Per meter square	
		Road Arch		
		CAT A - Class A1 (Along First-Class Access)		105.00
		CAT B - Class A2 (Along Second-Class Access)		70.00
		CAT C - Class A3 (Along Third-Class Access)		35.00
		Unipole Spectacular		
		CAT A - Class A1 (Along First-Class Access)		140.00
		CAT B - Class A2 (Along Second-Class Access)		105.00
		CAT C - Class A3 (Along Third-Class Access)		70.00
		LEDs		
		CAT A - Class A1 (Along First-Class Access)		210.00
		CAT B - Class A2 (Along Second-Class Access)		140.00
		CAT C - Class A3 (Along Third-Class Access)		70.00
		Building Wrap/Wall Drapes		
		CAT A - Class A1 (Along First-Class Access)		50.00
		CAT B - Class A2 (Along Second-Class Access)		35.00
		CAT C - Class A3 (Along Third-Class Access)		17.00
		Vehicular Adverts		
		CAT A - Class A1 (Along First-Class Access)		14.00
		CAT B - Class A2 (Along Second-Class Access)		10.00
		CAT C - Class A3 (Along Third-Class Access)		3.00
		Banners		
		CAT A - Class A1 (Along First-Class Access)		14.00
		CAT B - Class A2 (Along Second-Class Access)		10.00

		CAT C - Class A3 (Along Third-class Access)		7.00
		Other Adverts		
		Bus Stop Shelters		
		CAT A - Class A1		700.00
		CAT B - Class A2		600.00
		CAT C - Class A3		450.00
		Flag Poles		
		CAT A - Class A1		140.00
		CAT B - Class A2		100.00
		CAT C - Class A3		70.00
		Group Directional Signs		
		CAT A - Class A1		700.00
		CAT B - Class A2		600.00
		CAT C - Class A3		450.00
		Lamp Post Advertisement (Street Light Poles)		
		CAT A - Class A1		70.00
		CAT B - Class A2		60.00
		CAT C - Class A3		45.00
		Structures on Designated Spectacular Sites		85.00
		Renewal of outdoor adverts/billboards	Per Case	
	1412033	Other Charges		
		Certified True Copy	Per Request	Cost of reproduction plus processing fee of GH¢500.00
		Certificate of Habitation (COH)		25% of Prevailing Building Permit Fee
		Demolition Permit		0.2% of construction cost Per case
		Permit For Construction		900.00 Per Case
		Swimming Pool		
		Fountain/Waterfalls		800.00 Per Case
		Tennis Court/Volleyball/Basketball		800.00 Per Case
		Football Pitch		2,500.00 Per case
		Outdoor Jacuzzi		600.00
		Road Crossing (Cutting) Permit Fees:		
		Gravel Roads		70.00 Per Metre
		Paved/Surfaced Dressed Road Thrust Boring Asphalt Pavement Road		375.00 Per Meter
		Surface Dressed Road		250.00 Per Metre
		Permit For Construction of Additional Septic Tank Residential		500.00 Per Tank
		Commercial and Permit For Construction of Additional Tanks		3,000.00 Per Tanks
		Filling Stations and Others Construction of Road, Lerbs, Gutters by Estate Developers		15.00 Per m/sq.
		Tower Crane		4,000.00 per crane
		CAT A - Residential Buildings		
		First Class		500.00

		Second Class		400.00
		Third Class		350.00
		CAT B - Commercial Buildings		
		First Class		1,500.00
		Second Class		1,000.00
		Third Class		500.00
		CAT C -Industrial Buildings		
		First Class		3,000.00
		Second Class		2,500.00
		Third Class		2,000.00
		CAT D -Religious/ Public/ Charitable Buildings		
		First Class		2,000.00
		Second Class		1,500.00
		Third Class		1,000.00
		Demolition Permit	Per Metre square	35.00
		Permit For Construction:		
		Road Crossing (Cutting) Permit	Per Metre	
		Asphalt Roads		280.00
		Paved/Surfaced Dressed Road		140.00
		Along Road		3.00
		Thrust Boring	Per Metre	
		Asphalt Pavement/Surface Dressed Road		50.00
		Permit For Construction of Tanks		
		Tank Farm	Per Meter cube	1,000.00
		Additional Tanks (Filling Stations and Others)	Per Tank	1,250.00
		Fuel Pumps	Per Pump	2,100.00
	1412033	CONSTRUCTION COST FOR BUILDING PERMITS	0.63% of construction cost	
		Building Permit Charges [0.63%] of estimated cost of building		
		Residential Buildings		
		1st Class		1,400-1,680
		2nd Class		1,120-1,400
		3rd Class		840-1,120
		Commercial Buildings		
		1st Class		1,680-2,100
		2nd Class		1,400-1,680
		3rd Class		840-1,120
		Industrial Buildings		
		Heavy		2,100-2,520
		Light		1,680-2,100

4	1412034	APPROVAL FEES FOR LAND APPLICATION		
		SUB-DIVISIONS		
		Less than 1acre		2,000.00
		1-5 acres		2,500.00
5	1412035	CHANGE OF USE		
		Land Use Changes		
		Residential to commercial		
		Less than 1acre		2,500.00
		1-5 acres		4,000.00
		Residential to Educational		
		Less than 1acre		2,000.00
		1-5 acres		3,000.00
		Residential to Civic and Cultural		
		Less than 1acre		3,000.00
		1-5 acres		4,000.00
		Residential to Light Industrial		
		Less than 1acre		5,000.00
		1-5 acres		7,000.00
		Industrial to Other Issues		
		Less than 1acre		6,000.00
		1-5 acres		7,500.00
		Educational to Other Issues		
		Less than 1acre		4,000.00
		1-5 acres		6,000.00
		Open space to Other Issues		
		Less than 1acre		6,000.00
		1-5 acres		7,500.00
		Publication of Approved Rezoning Request		6,000.00
		Approval of Local Plan		
		5 to 100 Acres		5,000.00
		101 to 200 Acres		10,000.00
		Above 201 Acres		25,000.00

8.0 SCHEDULE II: REVENUE UPPER LIMITS					
8.4 FEES					
Main Item	Sub item	CoA Code	Description of Item	Frequency/ Measure	Rate (GHs) 2025
1		1423006	Burial (Cemetery) Fees		
	i.		General	Per Burial	

			CAT A - 1 - 5 years		28.00
			CAT B - 6 -17 years		42.00
			CAT C - Adults (18 years & above)		500.00
			CAT D - Tombstone e.g., marble, terrazzo, vault		3,000.00
			CAT E - Concrete Vault with building		10,000.00
			CAT H - Concrete Vault with tombstone		8,500.00
			CAT G - Concrete Vault with iron bars/chain fencing		7,500.00
			CAT E - Concrete Vault		7,000.00
	ii.		Grave space reservation - Public Cemetery		
			CAT A – Allocation	Onetime Payment	8,500.00
			CAT B - Renewal/ Maintenance	Per Annum	1,700.00
	iii.		Cremation	Per Burial	
			CAT A – Foreigners		850.00
			CAT B - Non-Association Members, Ghanaians		600.00
			CAT C - Association Members, Ghanaians		420.00
	iv.		Exportation of corpse (Outside Country)	Onetime Payment	2,800.00
	v.		Mausoleum	Per burial	140.00
	vi.		Burials at Home (Applicable only to Areas with designated burial sites)	Per burial	25,000.00
	vii.		CAT A - (Burial in Private Premises)	Per burial	10,000.00
			CAT B - (Burial in Institutional Premises)	Per burial	15,000.00
			BURIAL GROUNDS		
			CAT A - Private Burial Grounds	Onetime payment plus 10%. Annual Renewal to be calculated by the District Assembly	
			CAT B - Community Burial Grounds	Onetime payment plus 10%. Not to be renewed	
	vii.		Exhumation of Corpse	Per Court Order	850.00
			Creation of Burial Grounds (Registration Form)		
			CAT A - (Community Cemetery)	Per Court Order	500.00
			CAT B - (Private Cemetery)	Per Court Order	2,000.00
2		1423839	Business/Product Promotion	One Week	350.00
3		1423860	Crusade Outreach /Concert Programmes	Per Day	45.00
4		1423012	Conservancy (Sanitary Services)		
	i.		Franchised		
			Public Toilet Operators	Per Month	
			WC & Other Technologies	Per Visit	3.00
			KVIP	Per Visit	2.00
			Public Bath house Operators	Per Month	
			Public Urinal Operators	Per Month	

	ii.		Assembly Operated		
			Public Toilet	Per Visit	1.50
			Public Bathhouse		
			- No shower	Per Visit	1.50
			- With shower	Per Visit	2.00
			Public Urinals	Per Visit	1.00
5		1423861	Environmental Health Inspection and Certification fee		
	A.		Application Forms	Onetime	10.00
	B.		Suitability (Health) Certification – Institutions	Per Visit	
	i.		<i>Water/Drink/Food (Primary Producers)</i>		
			CAT A - Large Scale		350.00
			CAT B - Medium Scale		250.00
			CAT C - Small Scale		150.00
	ii.		<i>Water/Drink/Food (Dealers/Users)</i>		
			CAT A - Hotels/Guest Houses//Hostels		120.00
			CAT B - Restaurants//Private Schools		100.00
			CAT C - Chop and Drinking Bars		50.00
			Hospitality industries		
			CAT A		2,000.00
			CAT B - Medium Scale		1,000.00
			CAT C - Small Scale		500.00
	C.		Health Certificate for food vendors (Individual)		
	C.		Medical Screening		35.00
			Certification		15.00
			Tipping Fee (Liquid Waste)	Per trip	200.00
			Tipping Fee (Solid Waste)	Per trip	200.00
6		1423862	Export/Conveyance		
	i.		Animals		
			Cow (Foreign Herdsmen)	Per animal	22.00
			Cow (Local Herdsmen)	Per animal	17.00
			Sheep, Goats, Pigs, Donkey, Dog etc.	Per animal	9.00
			Birds	Per bird	3.00
			Fish/Oyster/Oyster Shell	Per basket	5.00
			Bush Meat	Per animal	5.00
	ii.		Baobab		
			Large Truck	Per load	280.00
			Medium Truck	Per load	200.00
	iii.		Bamboo	Per 100 Culms	14.00

	iv.		Cane/Rattan		
			CAT A	Per Bundle	10.00
			CAT B	Per Maxi bag	6.00
			CAT C	Per Mini bag	4.50
	v.		Charcoal	Per bag	15.00
	vi.		Cotton	Per load	
			- Articulated Truck	Per load	35.00
			- Mummy Truck	Per load	21.00
			- Kia Truck	Per load	10.00
	vii.		Cola Nut		
			CAT A	Per Maxi bag	4.50
			CAT B	Per Mini bag	3.00
	viii.		Firewood		
			- Articulated Truck	Per load	60.00
			- Mummy Truck	Per load	35.00
			- Kia Truck	Per load	21.00
			- Abossey Okai macho motor king/ Donkey Cart	Per load	10.00
	ix.		Fruits (Banana, Mango, Pawpaw, Pineapple, Pear, Oranges etc.)	Per crate/bag/ basket	3.00
	x		Cereals (millet, sorghum, maize, beans, guinea corn etc.)		
			Maxi bag		4.00
			Mini bag		1.00
	xi.		Coconut		
			- Articulated Truck	Per load	700.00
			- Mummy Truck	Per load	500.00
			- Kia Truck	Per load	300.00
	xii.		Limestone		
			- Above 7 Tonnes	Per load	85.00
			- 6 to 7 Tonnes	Per load	65.00
			- Up to 5 Tonnes	Per load	42.00
	xiii.		Milled Foods (Corn dough, Cassava dough, Groundnut paste, Gari etc.)	Per bag/ Per container	6.00
	xiv.		Palm Fruit	Per Load	
			- Articulated Truck	Per load	70.00
			- Mummy Truck	Per load	50.00
			- Kia Truck	Per load	35.00
			- Abossey Okai Macho'	Per load	21.00
			- Motor king'	Per load	12.00
	xv.		Stones/Quarry/Gravel Products		
			- Above 7 Tonnes	Per load	100.00
			- 6 to 7 Tonnes	Per load	70.00
			- Up to 5 Tonnes	Per load	50.00

	xvi.		Sand		
			- Above 7 Tonnes	Per load	30.00
			- 6 to 7 Tonnes	Per load	17.00
			- Up to 5 Tonnes	Per load	14.00
			Smoked Meat/Fish/Oyster	Per Bag	75.00
				Small Bag	50.00
	xvii.		Roots and Tubers		
			<i>Yam</i>		
			- Count	100 pieces	20.00
			- Articulator Truck	Per load	300.00
			- Mummy Truck	Per load	100.00
			- Kia Truck	Per load	80.00
			- 'Abossey Okai macho'	Per load	60.00
			- 'Motor king'	Per load	40.00
			<i>Cocoyam, Cassava, Potato, etc.</i>		
			CAT A	Per Maxi bag	10.00
			CAT B	Per Mini bag	9.00
	xviii.		Vegetable dealers	Per bag/crate/ basket	3.00
	xix.		Palm Oil, Coconut Oil, Groundnut Oil	Per gallon (4.5 Litres)	4.50
	xx.		Shea Nuts	Per Maxi bag	280.00
			Shea Nuts	Per Mini Bag	240.00
	xxi.		Shea Butter	Per tonne	50.00
	xxii.		Sawn Wood Export		
			- KIA Truck	Per Load	100.00
			- Tipper Truck	Per Load	150.00
			- Cargo Truck	Per Load	210.00
			- Articulator Truck	Per Load	280.00
			Oyster Shell		
			- KIA Truck	Per Load	100.00
			- Tipper Truck	Per Load	150.00
			- Cargo Truck	Per Load	210.00
	xxiii.		Off-Loading/Landing Fee		
			CAT A - Articulator Truck		210.00
			CAT B - Cargo trucks & Buses		170.00
7		1423243	Hawkers' Fee	Per Day	5.00
8		1423246	Information Van Hiring (Assembly's)	Per Use	
			CAT A - Public Use		190.00
			CAT B - Private Use		500.00
9		1423872	ICT Centre Operations (Assembly's)		
10		1423246	Lorry Park Fee/Toll		
	i.		Commercial Vehicles	Per day	
			Taxi		3.00
			Minibus Up to 12-23seater		7.00
			Bus/Kia Up to 24-33seater		9.00
			Bus/Kia (33seater +)		10.00
			Articulated truck		10.00
			Tipper truck		5.00
			Rig Saw (Yellow Tricycle)		2.00

			Non-Lorry Park Mobile Vehicles (e.g., Taxi)		10.00
			Wheel Cart /Trolley		1.00
	ii.		Private Vehicles	Per Hour	
			Saloon Cars		4.50
			Long parking full day		9.00
			Mini Cargo Bus		25.00
			Medium Trucks		35.00
			Big Cargo Trucks		50.00
			Articulated Trucks		25.00
			Monthly Parking (for all vehicles)		200.00
11		1423001	Market	Per day/night	
			Market Tolls (Daily/ Night Tolls)		2.00
12		1423011	Marriage Fees		
			Ordinance (Cap 127) Registration Cert	Per Registration	150.00
			Customary Marriage (Resident)	Per Registration	65.00
			Customary Marriage (Foreign)	Per Registration	350.00
			Divorce Certificate (Customary)	Per Document	350.00
			Certificate of Marriage	Per Document	50.00
			Certified True Copy	Per document	130.00
			Authentication of Marriage Certificate (Request by 3rd parties)	Per Document	150.00
			Filing of Notice/Caveat	Per Case	50.00
			Marriage ceremony (Weekend)	Per Case	150.00
			Search Fee (for marriage registration)	Per Case	100.00
			Search Fee (Marriage Certificate)	Per document	70.00
			Licencing of Churches for Marriage	Per Church	1400.00
			Spinster/ Bachelor Certificate	Per Document	210.00
13		1422029	Mobile Sales Vans (Per Vehicle)	Per Day	3.50
			CAT A		700.00
			CAT B		500.00
			CAT C		350.00
			CAT D		250.00
			CAT E		150.00
14		1423015	On-Street Parking		
			All Vehicle Types	Up to First 3 hours	15.00
			All Vehicle Types	Additional time (per hour)	10.00
			Company parking	Per Day	14.00
			Shop Owners Parking	Per week	35.00
15			Other Fees		
			Declaration of Household		200.00
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

			CAT B - Above 75,000 - 550,000 (Approved by Entity Tender Committee)		500.00
			CAT C - Up to 75,000 (Approved by Entity Head)		300.00
17		1423737	Search Fee (General Information)	Per Case	100.00
18		1423854	Slaughterhouse		
			CAT A - Large Animals		45.00
			CAT B - Small Animals		20.00
19		1423854	Meat Van (Assembly - Door to Door Delivery)		
			CAT A – Cow		5.00
			CAT B - Small Animals		3.00
20		1423866	Special Registration Fee		
	A	1423866	Mining Companies' Registration	Onetime Payment	
			CAT A - Large Scale		26,000.00
			CAT B - Medium Scale		22,000.00
			CAT C - Small Scale		21,000.00
			CAT D – Prospecting		17,000.00
			CAT E – Publication		10,000.00
			CAT F - Publication (Quarry)	Per publication/ location	35.00
			CAT G - Salt Mining		900.00
	B	1423866	Non-Governmental Institutions' Registration	Onetime Payment	
			CAT A - International NGOs/CSOs		400.00
			CAT B - Local NGOs/CSOs		210.00
			CAT C - Community CSOs/CSOs		100.00
21		1422051	Warehouse Charges (In the Market)		
	i.		Daily /Overnight Charges (Per head load)		3.00
	ii.		Monthly Charges		
			General Charges (Per square meters)		2.00
			Handling charges (Per tonne)		16.80
			Storage (Per tonne)		9.00
			Administrative charges (Per tonne)		9.00
	iii.		Liquid oil (Drums - Per head load)		
			One (1) drum		9.00
			One (1) Jerri can		4.50
			Others (negotiable)		
22		1423841	Warehouse Charges (Outside Market)	Per Month	
			CAT A - Above 20 Sq. metres		3,500.00
			CAT B - 16 to 20 Sq. metres		2,500.00
			CAT C - 11 to 15 Sq. metres		1,700.00
			CAT D - 6 to 10 Sq. metres		900.00
			CAT E - Up to 5 Sq. metres		420.00
23		1423865	Waste Management	Per Trip	
	A		Dislodgement of Liquid Waste		
			Dislodging		800.00
			Tipping Fee (Liquid Waste)		100.00

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

			CAT A - 1st Class Residential Area		85.00
			CAT B - 2nd Class Residential Area		50.00
			CAT C - 3rd Class Residential Area		17.00
	iii.		Sewage Maintenance Fees		
			CAT A - Public Toilets		10.00
			CAT B - Domestic Toilets		8.40
			CAT C - Institutional Toilets		8.40
24		1423867	Roadblock	Per day	
			CAT A - Collector Access		500.00
			CAT B - Local Access		294.00
25		1423087	Towing Charges	Per case	
			Private Vehicles (e.g., Saloon/4x4/SUVs)		250.00
			Light Heavy Vehicles (Kia Trucks and Buses)		400.00
			Dump Trucks (Tipper Trucks)		420.00
			Heavy Duty (e.g., Articulated Trucks)		600.00
			Tricycle motors		40.00
26		1423086	Vehicle Stickers/Commercial Driver's Licence	Per Annum	
	i.		General		
			Taxi		20.00
			Heavy Duty		70.00
			Light Duty		60.00
			Multi-Purpose		35.00
			4 - Wheel Cart (Truck)		4.20
			1 & 2- Wheel Cart		2.80
			Tricycles/ Motorcycles (Per Unit)		50.00
			Bicycle (Per Unit)		28.00
	ii.		Buses/Trotro		
			46 Passengers and above		60.00
			34 - 45 Passengers		50.00
			24 - 33 Passengers		42.00
			8 - 23 Passengers		35.00
	iii.		Trucks		
			Articulator / Timber Trucks		120.00
			Cargo Trucks (Above 10 Tonnes)		75.00
			Cargo Trucks/Kia (Below 10 Tonnes)		56.00
			Tipper Trucks:		
			Up to 9.5 Cubic metres		85.00
			10 - 14 Cubic metres		150.00
			15 - 25 Cubic metres		210.00
	iv.		Tankers		
			1,100 - 1,500 Gallon Capacity		210.00

		2,000 - 2,500 Gallon Capacity	280.00
		3,000 - 7,000 Gallon Capacity	350.00
v.		Earth/ Excavating / Levelling Machinery	
		Bitumen Distributor	600.00
		Bitumen Tanker	420.00
		Other Heavy-Duty Equipment	315.00
vi.		Bulldozers	
		- D. 6	210.00
		- D. 7	350.00
		- D 8	420.00
		Dumper	210.00
		Excavator	350.00
		Flat Truck	500.00
vii.		Forklift	
		21 tonnes and above	210.00
		1 - 20 tonnes	170.00
viii.		Crane Mounted	
		60 - 100 tonnes	60.00
		101 - 150 tonnes	85.00
		151 - 250 tonnes & above	100.00
		Prime Mover	500.00
		Motor Grader (125 HPL)	350.00
		Pavement Compactor	150.00
		Pavement Roller	150.00
		Low Loader	150.00
		Road Roller	150.00
		Tipping Trailer & Tractor	210.00
		Pay Loaders	150.00
		Small Track-excavators	210.00
		Large Track-excavators	350.00
		Vibrator Roller	150.00
		Wheel Loader	150.00
		Excavator Loader	150.00
		Wheel Tractor	150.00
		Air Compressor	150.00
		Static Roller (10-12)	150.00
		Plate Compactor	150.00

	ix.		Other Vehicles		
			Cesspit Emptier		350.00
			Hearse		150.00
			Towing Truck		100.00
			Tractors		150.00
			Roll-on Roll-off		60.00
			Commercial Driver's Licenses		
			Commercial Driver's		30.00
			Commercial Renewal Fee		20.00
27		1423086	<i>Vehicle Embossment Sticker</i>	One Time Payment	50.00

8.0 SCHEDULE II: REVENUE UPPER LIMITS

8.5 FINES

Main Item	Sub Item	CoA Code	Item Description	Frequency/ Measure	Rate (GHs) 2025
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)	50% 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% Permit	
2		1423009	Billboard/Signage Offences	Per Case	
			CAT A - Wrongful siting	200% permit charge	
			CAT B - Placement without permit	200% permit charge	
3		1430027	Environmental Health/Safety/ Sanitation Offences	Per Case	
	i.		Defecating at unauthorized places		85.00
	ii.		Urinating at unauthorized places		17.00
	iii.		Selling at unauthorized places		60.00
	iv.		Indiscriminate disposal/burning of refuse		
			Industrial Area		2,100.00
			Commercial Area		700.00
			Residential Area		600.00
			Office Area		500.00
	v.		Weedy grounds		
			Business/Commercial premises		2,100.00

			Residential premises		420.00
	vi.		Refusal to Re-plant Tree (after property development)		
			Industrial/Commercial		700.00
			Residential		350.00
	vii.		Refusal to comply with Environmental Health Screening		
	viii.		Excessive Noise Making		1,000.00
	ix.		Cutting of trees without permit	Per Tree	350.00
	x.		Littering/Unauthorised Dumping of refuse	Per Case	
			CAT A - Refuse Carriers		250.00
			CAT B – Individual		25.00
4		1430023	Impounded Offences		
	A		Stray Animals (I. Instant collection after arrest)	Per Kraal	
			Collection A - Sheep/ Goat/		50.00
			Collection B– Swine		100.00
			Collection C– Cattle		1,000.00
			CAT A Sheep/ Goats (Cost of Feeding per day)		20.00
			CAT B Swine (Cost of Feeding per day)		100.00
	B		Vehicles	Overnight	42.00
5		1430034	Other Offences	Per Case	
	i.		Removal/Missing Property number plate		
	ii.		Removal/Destruction/Defacing of Street Name Signage		
	iii.		Destruction of Street Light Poles/Other Road furniture		
	iv.		Posting of bills at unauthorized places		1,400.00
	v.		Failure to pay BOP/Rent etc. (by August).		
	vi.		Refusal to pay basic rate		300.00
	vii.		Inciting a person not to pay rates		300.00
	viii.		False statement as regards the liability of a person to pay rates		300.00
	ix.		Refusal or failure for a person to supply information and willfully obstruct any authorized person in the performance of functions		1,200.00
	x.		Penalty for refusal of an employer to pay general or special rate deducted from an employee remuneration		2,400.00
	xi.		Penalty for unauthorized collection of rates		3,000.00
	xii.		Refusal by a person appointed by the rating authority as agent for the collection to render accounts within a stipulated time.		2,400.00
	xiii.		Penalty in respect of offences by rate collectors		3,000.00
	xiv.		Penalty for bounced cheques		20% of the amount involve
	xv.		Transfer of stalls/stores without Assembly approval		700.00

	xvi.		Failure to vaccinate dogs	Per Dog	350.00
	xvii.		Operating without certified Licence (e.g., Electricians)		350.00
	xviii.		Failure to obtain permit for burial		
	xix.		Roadblock without Permit		630.00
			Erecting of Billboards or Signage or Posters without authorization		200.00-600.00
			Loitering at Public Place		100.00
			Operating a business during the hours of 6am to 10am on a declared sanitation and enforcement day		200.00
			Operating as a solid waste or liquid contractor without Authorisation		200.00
6		1430026	Retrieval Of Seized Tools/Machinery (For Various Offences)	Per Case	
			1st Time		700.00
			2nd Time		1,050.00
			3rd Time		2,100.00
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
			Articulator Truck	Per hour/ Case	300.00
			Tipper/Cargo Truck/Tractor	Per hour/ Case	250.00
			Pick-Up/ Cross-Country/SUVs Vehicle	Per case	180.00
			Saloon Car/Taxi	Per case	125.00
			Buses (large)	Per case	250.00
			Trotro/Buses (small)	Per case	210.00
			Motor bikes/Tricycles	Per case	42.00
			Push truck	Per case	13.00
	ii.		Riding bicycle and motorbike in the market	Per case	100.00
	iii.		Riding bicycle and motorbike on pedestrian walkways	Per case	100.00
	iv.		Clamping Charges (Obstruction /No Parking)	Per case	
			Heavy Duty (e.g., Articulated Trucks)		300.00
			Dump Trucks (Tipper Trucks)		210.00
			Medium Heavy-Duty Vehicles (Kia Trucks and Buses)		120.00
			Private/Light Vehicle (e.g., Saloon/4x4/ Pick-up)		100.00
			Tricycles		42.00
	v.		Refusal to obtain vehicle sticker	Per Case	
			CAT A - Articulated/ Tipper Trucks		120.00
			CAT B - Commercial Vehicles		70.00
	vi.		Refusal to emboss sticker	Per case	170.00
	vii.		Refusal to acquire Taxi Driver Licence	Per case	42.00
8		1430025	Unauthorised Diversion	Per case	
			Diversion of river/stream course		15,000.00

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

8.0 SCHEDULE II: REVENUE UPPER LIMITS

8.6 RENT

Main Item	Sub Item	CoA Code	Item Description	Frequency/ Measure	Rate (GHs) 2025
1		1415036	Assembly Owned Billboards		
			CAT 'A'		4200.00
			CAT 'B'		1000.00
			CAT 'C'		500.00
2		1415036	Hiring of Assembly Facilities	Per day	
	i.		Assembly Hall		
			CAT A – Large		1000.00
			CAT B – Medium		350.00
			CAT C – Small		250.00
	ii.		Assembly conference room		550.00
	iii.		Community Centres		250.00
	iv.		Sub-district/Metro Halls		170.00
	v.		Assembly Forecourt		210.00
	vi.		Others		170.00
3		1415052	Market Facilities	Per Month	
	i.		Stores		
			CAT A - Kasseh (Old Stores)		100.00
			CAT B – Ada Foah Market		66.67
			Stores New		
			CAT A - Kasseh Market (New Stores)		210.00
			CAT B - Satellite Markets		120.00
			CAT C - Outside CBD		80.00
			CAT D - Sub District Store		17.00
	ii.		Stalls	Per Day	
			CAT A - In CBD		9.00
			CAT B - Satellite Market		7.00
			CAT C - Outside CBD		5.00
			CAT D - Sub District Store		3.00
	iii.		Sheds	Per Day	
			CAT A - In CBD		7.00
			CAT B - Satellite Markets		7.00
			CAT C - Outside CBD		4.00
			CAT D - Sub District Store		2.00
	iv.		Rent of Undeveloped Lands	4x4 ft Per Month	35.00
	v.		Ground Rent Charge Per Plot		

			Ground Rent Charge		100.00
4		1415017	Hiring of Parks	Per Day	
			CAT A - Government Recreational Park		600.00
			CAT B - Lorry Park (space rental)		700.00
			CAT C - Parade Grounds (Jubilee Parks)		600.00
			CAT D - School Compound (Social functions)		100.00
			Rent for Vendor Stands	During festival	70.00
		1415017	Lorry Park Rent Per Month		
			CAT A - Ada Foah Branch		50.00
			CAT B - Kasseh Branch		60.00
			CAT C - Kasseh – Accra		60.00
			CAT D - Kasseh – Aflao		50.00
5		1415064	Rent on Leased Buildings		
6		1415002	Rent for Vendor Stands	Per Month	70.00
7		1415036	Buildings		
			Guest House		
			Restaurant/Canteen		
			Club House		
			Stadium		

Notes

- "Advertisement" means any word, letter, logo, figure, symbol, product-replica, cut-out, picture or combination thereof, relating to the name or services or products of a business, corporate entity, trade, partnership, individual; or any information, recommendation or exhortation pertaining to a service, product, campaign or event; and "Advertise" and "Advertising" have a corresponding meaning.
- Fees will be charged, and permits will be given in accordance with guidelines that may be issued from time to time by AEDA.

Fees are chargeable on the owner of, and/or the person advertising on, the signage, billboard or other advertisement structure.

- Any person whose name appears on an unauthorized sign or whose product or services are advertised on such sign, shall be the owner of such sign and shall be liable for any default fees/charges, until the contrary is proved by that person.
- Any person that is the owner of land or building on which any unauthorized sign is displayed, shall be deemed the owner of such and shall be liable for any default fees/charges, until the contrary is proved by that person.
- A business operating permit is required by any owner of a sign or advertisement structure advertising the products, services, events etc. of another person, except where the sign or advertisement structure is on the business premises or venue carrying on the business of the advertised products, services, event etc.

Note 1

The charges stipulated in this item fall under two main classifications:

- "Levies" which used to be charged by the Ministry of Energy and Mines based on the capacity of the filling or service station and which the Ministry of Energy and Mines has now authorized the District Assembly to collect and retain as revenue. These levies are what have been indicated in (a) under the item.

"Business Operating Permit Fees" which are charged annually by the District Assembly to various filling and service stations in accordance with the Ada East District Assembly (Business Operating Permit) Bye-law (2023). These _Permit Fees are shown in (b) of the item,

The above exposition presupposes that those businesses in (b) pay the levies in (a) as well depending on the capacity of the station.

- Any arrears outstanding after the due date for settlement shall attract a penalty of 30% of the amount owned

Note 3

It shall be the duty of every person liable to pay an operating permit fee and/or any annual fees to settle the amount thereof at the offices Of the Ada East District Assembly on or before 31st March 2025.

Notes 4

The minimum fee to run a private car park (e.g. Underground Car Park) is Five Thousand, Three Hundred and Twenty-Four Ghana Cedis (GH¢5,324.00) per annum. This excludes Business Operating Permit Fees.

Note 5

The Special Trade Permit Stickers and sellers ID card will be required by any truck, vendor, company, seller that shall trade in the Ada East District Assembly Area. Stickers shall be issued one per truck per annum and shall expire at the end of every year irrespective of the date that it was issued. Sellers ID Tag shall be issued one per person per quality and shall expire at the end of every quarter irrespective of the date that was issued.

All Mineral and Filtered Drinking Water Producers, Alcoholic and Non-Alcoholic Beverages Producers, Ice Cream Producers, Cocoa Drink, Bread, Plastic Shopping, Carry Bags, Plastic Rolls & Sheering, Ice Water/Cocoa Drink/Ice Cream/Bread Sellers who shall do Business and or trade in the Ada East Area will be required to Register with the District Assembly, and apply for a AEDA Certificate Permit or Seller ID Tag. Before you are issued with a Permit, the company must provide the following:

- Business Registration Certificate

Certificate to Commence Business

AEDA Business Operating Permit

Ghana Standard Board or Food & Drugs Board Certificate

- Full Business Address & Contract Details

SIGNED

**HON.
(PRESIDING MEMBER)**

SIGNED

**MR. JERRYSON K. AYIH
(DISTRICT CO. ORD. DIRECTOR)**