

Rating Zones	Rate Impost (Gh¢ Gp)	Minimum Rate (Gh¢ Gp)	Affected Areas
1st Class Residential	0.0030-0.0023	600.00	La Hotels Area, Switch Back Ragoon, Cantonments, Nyaniba, Ako Adjei, Labone Estates, North Labone, Airport City, Tse-Addo.
2nd Class Residential	0.018-0.0015	400.00	Beach Front, Rasta, South La Estate, Labone, Kaajano
3rd Class Residential	0.0009-0.0005	200.00	Palm Wine Area, La, Manhean, Kaajano
4th Class Residential	0.0004-0.0001	120.00	La Ishorna Slum
1st Class Commercial Area	0.0243	12,000.00	Airport Commercial, Air City, Labone/ Estate, Cantonment, Giffard Road Area
2nd Class Commercial Area	0.014	8,000.00	T. Quarshie/Shangrila, Airport West, Nyaniba, Ako Adjei, Labone, Airport Police Quarters, North Labone, DVLA.
3rd Class Commercial Area	0.012	4,000.00	All Other Commercial Properties
Light Industrial Establishment	0.00884	7,000.00	Mast for Telecom Companies
Mixed Use In			
1st Class Mixed Development	0.00504	400.00	
2nd Class Mixed Development	0.00456	300.00	
3rd Class Mixed Development	0.00396	200.00	
Other Industrial Establishment	0.0072	6,000.00	
Parastatals			
1st Class	0.0084	1,000.00	
2nd Class	0.0056	600.00	
Non-Decentralized Departments and Ministries	0.009	500.00	

Rating Zones	Rate Impost (Gh¢ Gp)	Minimum Rate (Gh¢ Gp)	Affected Areas
Educational			
1st Class	0.0078		
2nd Class	0.006		
3rd Class	0.0036		

Rates on Accounts for Un-Assessed Properties (Provisional Rates)

Description	Minimum Rate (Gh¢ Gp)
1st Class Residential	700.00
2nd Class Residential	500.00
3rd Class Residential	200.00
4th Class Residential	120.00
1st Class Commercial Area	12,000.00
2nd Class Commercial Area	8,000.00
3rd Class Commercial Area	4,000.00
Light Industrial Establishment	7,000.00
Other Industrial Establishment	4,000.00
Parastatals	1,000.00
Non-Decentralized Depts.	500.00
Educational	250.00

Rate on Account for Uncompleted Blocks

Description	Minimum Rate (Gh¢ Gp)
1st Class Residential	200.00
2nd Class Residential	150.00
3rd Class Residential	100.00
4th Class Residential	60.00
1st Class Commercial Area	3,000.00
2nd Class Commercial Area	2,000.00
3rd Class Commercial Area	1,000.00
Light Industrial Establishment	3,000.00
Other Industrial Establishment	1,500.00
Parastatals	250.00
Non-Decentralized Depts.	135.00
Educational	125.00

Ground Rate on Undeveloped Plots

Description	Minimum Rate (Gh¢ Gp)
1st Class Residential	200.00
2nd Class Residential	150.00
3rd Class Residential	100.00

Description	Minimum Rate (Gh¢ Gp)
4th Class Residential	60.00
1st Class Commercial Area	3,000.00
2nd Class Commercial Area	2,000.00
3rd Class Commercial Area	1,000.00
Light Industrial Establishment	3,000.00
Other Industrial Establishment	1,500.00
Parastatals	250.00
Non-Decentralized Dpts	135.00
Educational	125.00

This notice constitutes the effective making and levying of such rates as from 1st January, 2025. It shall be the duty of every person liable to pay these rates to settle the amount thereof at the office of the La Dade-Kotopon Municipal Assembly on or before 31st December, 2025. Made at a meeting of the La Dade-Kotopon Municipal Assembly in the Assembly Hall, La-Accra on Thursday 3rd October, 2024.

Resolved that by virtue of part V of Local Governance Act, 2016 (Act 936) and the "Guidelines for charging of fees for the provision of Services, Facilities and Granting of Licences and Permits by Metropolitan/Municipal/District Assemblies", the following Fees be charged and levied by the La Dade-Kotopon Municipal Assembly for the Financial Year 1st January, 2025 to 31st December, 2025.

8.1.1 BUSINESS LICENCES

Item	Sub	Description of Item	Frequency/ Measure	2025 Rate (Gh¢ Gp)
Item	Item			
1		Abattoir (Private)	Per Annum	
		CAT A - Industrial Setting (Large)		675.00
		CAT B - Industrial Setting (Medium)		487.00
		CAT C - Industrial Setting (Small)		375.00
		CAT D - Slaughterhouse (Large)		250.00
		CAT E - Slaughterhouse (Medium)		185.00
		CAT F - Slaughterhouse (Small)		125.00
2		Adinkra Designers/Kente/Smock Weavers & Sellers	Per Annum	
		CAT A - Weavers/Sellers (Large)		300.00
		CAT B - Weavers/Sellers (Medium)		200.00
		CAT C - Weavers/Sellers (Small)		100.00
3	A.	Administrative Offices		
	i	Multinational		
		CAT A - (Head Office)		12,000.00
		CAT B - (Branch Support)		8,000.00
		CAT C - (Branch Office)		6,000.00
		CAT D - (Agency)		4,500.00
		CAT E - (Support Office)		2,500.00

Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	2025 Rate (Gh¢ Gp)
	ii		<i>National Offices</i>		
			CAT A - (Head Office)		6,000.00
			CAT B - (Branch Support)		4,000.00
			CAT C - (Branch Office)		3,000.00
			CAT D - (Agency/Support)		1,500.00
	iii		<i>Local Offices</i>		
			CAT A - (Head Office)		1,500.00
			CAT B - (Branch Office)		1,000.00
			CAT C - (Agency)		500.00
4			Advertising Companies	Per Annum	
			CAT A		2,000.00
			CAT B		1,000.00
			CAT C		700.00
			CAT D		500.00
5			Agro Chemical/Farm Inputs Dealers	Per Annum	
			CAT A - Manufacturers/Importers/ Distributors/Retailers		2,000.00
			CAT B - Importers/Distributors/Retailers		1,500.00
			CAT C - Manufacturers & Importers		1,000.00
			CAT D - Manufacturers & Distributors		700.00
			CAT E - Distributors & Retailers		600.00
			CAT F - Manufacturers		400.00
			CAT G - Importers		300.00
			CAT H - Distributors		250.00
			CAT I - Retailers		200.00
6			Agro Machine Dealers	Per Annum	
			CAT A - Importers, Distributors & Retailers		1,000.00
			CAT B - Importers & Distributors		900.00
			CAT C - Manufacturers, Distributors, Retailers		800.00
			CAT D - Manufacturers & Distributors		700.00
			CAT E - Distributors & Retailers		500.00
			CAT F - Manufacturers		300.00
			CAT G - Importers		250.00
			CAT H - Distributors		200.00
			CAT I - Retailers		120.00
7	A.		Airport/Airline Businesses		
	i		<i>Airline Offices/Operators</i>	Per Annum	
			CAT A - Non-African Carriers		15,000.00
			CAT B - African Carriers		10,000.00
			CAT C - Local & Regional Carriers		7,000.00
			CAT D - Agents of Airlines		4,000.00

Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	2025 Rate (Gh¢ Gp)
	ii		<i>Airport Operators</i> CAT A - International CAT B - Domestic	Per Annum	10,000.00 7,000.00
	iii		<i>Air Strip Operators</i>		5,000.00
	iv.		<i>Avaiation Support Services</i>	Per Annum	2,000.00
	v.		<i>Airport Management</i> Aeronautical Service	PerAnnum	40,000.00
8	A.		Akpeteshie (Liquor) Dealers	Per Annum	
	i.		<i>Manufacturers (Distillers)</i> CAT A - Large Scale CAT B - Medium Scale CAT C - Small Scale		250.00 150.00 100.00
	ii.		<i>Distributors</i> CAT A - Large Scale CAT B - Medium Scale CAT C - Small Scale		200.00 150.00 100.00
	iii.		<i>Akpeteshie Sellers Only</i>		100.00
9			Alcoholic and Non-Alcoholic Beverages CAT A - Depots CAT B - Wholesale & Retail CAT C - Wholesale CAT D - Retail - Large CAT E - Retail - Medium CAT F - Retail - Small CAT G - Others	Per Annum	2,000.00 1,500.00 1000.00 600.00 400.00 250.00 150.00
10			Aluminum Fabricators (Doors/Windows) CAT A - Large Scale CAT B - Medium Scale CAT C - Small Scale CAT D - Individual	Per Annum	2,000.00 1,300.00 400.00 250.00
11			Aluminium Pot Dealers ('Dadesen') CAT A - Manufacturers CAT B - Distributors CAT C - Retailers	Per Annum	150.00 130.00 100.00
12			Aluminium Manufacturing CAT A - Smelting CAT B - Multiple Product Lines CAT C - Roofing Sheets Only CAT D - Saucepan	Per Annum	8,000.00 6,000.00 3,750.00 2,250.00
13			Aluminium Product Distributors CAT A - Large Scale CAT B - Medium Scale CAT C - Small Scale	Per Annum	400.00 300.00 150.00

Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	2025 Rate (Ghc Gp)
14			Aluminium Product Retailers Category A - Store (Large) Category B - Container/Kiosk (Medium) Category C - Tabletop (Small)	Per Annum	250.00 150.00 100.00
15			Art Gallery CAT A - Own Facility with Multi-services CAT B - Own Facility with Limited-services CAT C - Own Facility Only CAT D - Temporal Rented Space	Per Annum	550.00 350.00 250.00 180.00
16			Arts & Handicraft Dealers CAT A - Importers CAT B - Exporters CAT C - Producers (Large) CAT D - Producers (Medium) CAT E - Producers (Small) CAT F - Retailers Only CAT G - Container/Kiosk	Per Annum	1,000.00 300.00 500.00 300.00 200.00 150.00 100.00
17			Artisans (Self-employed) Masons, Carpenters, Plumbers, Electricians, Painters, Steel Benders, Tile Layers etc. CAT 'A' CAT 'B' CAT 'C'	Per Annum	150.00 120.00 100.00
18			Auctioning Firms/Agencies/Auctioneers CAT 'A'	Per Annum	1,000.00
19	A.		Auto Mechanics/ Electricians/Sprayers etc.	Per Annum	
	i.		<i>Air Condition Mechanics</i> CAT A - Formal Company CAT B - Informal Garage with Shop CAT C - Informal Garage without Shop CAT D - Others		300.00 200.00 150.00 100.00
	ii.		<i>Arc Welders</i> CAT A - Fuel and Water Tankers; Truck Builders CAT B - Light vehicle repairs, Container Shops and Iron Gates		300.00 200.00
	iii.		<i>Argon (Aluminium) Welders</i>		100.00
	iv.		<i>Auto Body Repairers</i> CAT A - Formal Company CAT B - Informal Garage with Shop CAT C - Informal Garage without Shop CAT D - Others		1,000.00 750.00 500.00 375.00

Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	2025 Rate (Gh¢ Gp)
	v.		<i>Auto Electricians</i>		
			CAT A - With Battery Charging		140.00
			CAT B - With Battery Charging		100.00
	vi.		<i>Auto Mechanics</i>		
			CAT A - Heavy Duty Earthmoving Equipment		300.00
			CAT B - Heavy Duty Trucks		200.00
			CAT C - Light Duty Trucks (3 to 5 Tonnes)		150.00
	vii.		<i>Auto Sprayers</i>		
			CAT A - Spraying with Oven		500.00
			CAT B - Spraying without Oven		300.00
	viii.		<i>Auto Upholstery</i>		
			CAT A - Moulding and Seat Cover Sewing		500.00
			CAT B - Seat Cover Sewing		300.00
	ix.		<i>Vulcanisers</i>		
			CAT A - Tyre Repairs, Wheel Balancing, Alignment and Washing Bay		300.00
			CAT B - Tyre Repairs, Wheel Balancing and Alignment		200.00
			CAT C - Wheel Balancing and Alignment		150.00
			CAT D - Tyre Repairs Only		100.00
	x.		<i>Brake Specialist</i>		100.00
	xi.		<i>Carburettor Specialist</i>		100.00
	xii.		<i>Plastic Welders and Fabricators</i>		100.00
	xiii.		<i>Radiator Specialist</i>		100.00
	xiv.		<i>Multiple Service Providers for Auto Works</i>		
			CAT A - Large Scale		200.00
			CAT B - Medium Scale		150.00
			CAT C - Small Scale		100.00
	xv.		<i>Windscreen Repairers</i>		
			CAT 'A'		130.00
20	A.		Automobile Dealers/Companies	Per Annum	
	i.		<i>Vehicle Importers/Sales (Brand New)</i>		
			CAT A - Vehicle Assembling and Sale		11,250.00
			CAT B - Heavy Duty Equipment/Vehicle Sales		4,500.00
			CAT C - Light Duty Equipment/Vehicle Sales		3,380.00
21			Saloon and Sub Urban Vehicles (SUVs) Sales		
			CAT A - Large Scale (Branded Companies)		12,000.00
			CAT B - Large Scale (Unbranded Companies)		10,000.00
			CAT C - Medium Scale (Unbranded Companies)		8,000.00
			CAT D - Small Scale (Unbranded Companies)		7,000.00

Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	2025 Rate (Ghc Gp)
	ii.		Used Vehicle Sales (Second-hand Car Dealers)		
			CAT A - Large Scale		1,500.00
			CAT B - Medium Scale		1,100.00
			CAT C - Small Scale		500.00
	iv.		Heavy Equipment Hiring Services		
			CAT A - Mining Equipment (Large)		6,000.00
			CAT B - Mining Equipment (Small)		2,500.00
			CAT C - Construction Equipment (Road & Building - Large)		1,700.00
			CAT D - Construction Equipment (Road & Building - Small)		1,200.00
			CAT E - Others		600.00
	B.		Vehicle Assembling & Manufacturing Dealers		
			CAT A - Foreign		15,000.00
			CAT B - Local		6,000.00
	C.		Spare Parts Sales Outlets (New)		
			CAT A - Importers/Wholesalers Only		800.00
			CAT B - Wholesalers Only		600.00
			CAT C - Retailers (Large)		400.00
			CAT D - Retailers (Medium)		300.00
			CAT E - Retailers (Small)		150.00
	D.		Spare Parts Sales Outlets(Second-hand)		
			CAT A - Second-hand Engine Shops		650.00
			CAT B - Retailers (Large)		350.00
			CAT C - Retailers (Medium)		250.00
			CAT D - Retailers (Small)		150.00
	E.		Tyre/Battery Dealers – New		
			CAT A - Wholesale		1,500.00
			CAT B - Retail (Large)		700.00
			CAT C - Retail (Medium)		400.00
			CAT D - Retail (Small)		200.00
	F.		Tyre/Battery Dealers – Used		
			CAT A - Wholesale		300.00
			CAT B - Retail (Large)		250.00
			CAT C - Retail (Medium)		200.00
			CAT D - Retail (Small)		150.00
	G.		Windscreen Dealers		
			CAT 'A'		200.00
22	A		Bags and Suitcases Dealers Per Annum		
			CAT A - Large Scale		200.00
			CAT B - Medium Scale		150.00
			CAT C - Small Scale		130.00
			CAT D - Second Hand Bags & Suitcase Dealers		100.00

Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	2025 Rate (Gh¢ Gp)
	B.		Bags and Suitcases (within Mall & Hotels)		
			CAT A - Large Scale		500.00
			CAT B - Medium Scale		400.00
			CAT C - Small Scale		320.00
23			Barbering Shop (floor space and number of points)	Per Annum	
			CAT A - Barbering Shop		800.00
			CAT B - Barbering & Grooming Services		500.00
			CAT C - Large Shop		300.00
			CAT D - Medium Shop		200.00
			CAT E - Small Shop		150.00
24			Bakeries	Per Annum	
			CAT A - Industrial operations (e.g. Maa Reggie)		1,500.00
			CAT B - Large Scale		700.00
			CAT C - Medium Scale		500.00
			CAT D - Small Scale		300.00
			CAT E		150.00
25			Beads Dealers		
			CAT A - Producers/Wholesalers/Retailers		150.00
			CAT B - Producers Only		120.00
			CAT C - Retailers Only		100.00
26			Bet & Game Centres	Per Annum	
	A.		Casino Operations		
			CAT - A		4,700.00
			CAT - B		4,200.00
	B.		Sports Betting Operations		
			CAT A - Online Betting		2,000.00
			CAT B - Online + Brick & Mortar/Land Base		1,200.00
			CAT C - Brick and Mortar		1,000.00
	C.		Route Operations (Console/Consul Games)		
			CAT 'A'		1,750.00
			CAT 'B'		800.00
			CAT 'C'		300.00
			CAT D (Per Machine)		120.00
27			Bicycles/Tricycles/Motorcycles Dealers (Brand New)	Per Annum	
			CAT A - Importers/Wholesalers		1,000.00
			CAT B - Sales Outlets (Large)		700.00
			CAT C - Sales Outlets (Small-Medium)		500.00
			CAT D - Tricycles Only		300.00
			CAT E - Bicycles Only		200.00

Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	2025 Rate (Gh¢ Gp)
28			Bicycles/Tricycles/Motorcycle Dealers (Second-hand)	Per Annum	
			CAT A - Large Scale		400.00
			CAT B - Medium Scale		300.00
			CAT C - Small Scale		200.00
29			Bicycles/Tricycles/Motorcycles Parts Sales	Per Annum	
			CAT A - Multiple Products		200.00
			CAT B - Motorcycle/Tricycle with Parts		150.00
			CAT C - Motorcycle/Tricycles/Bicycle with Parts		100.00
30			Bicycle Tricycle/Motorcycle Repairers	Per Annum	
			CAT A - Tricycle		200.00
			CAT B - Motorcycle		150.00
			CAT C - Bicycle		100.00
31			Billboards/Outdoor Adverts	Dependent on Class of Access	
	i.		<i>Billboards (e.g. Road Arches, Unipole Spectacular, LEDs, Building Wrap or Wall Drape Signs, Vehicular Adverts, Banners)</i>	Per Annum/m ²	
			CAT A - Class A1 (Along First Class Access)		65.00
			CAT B - Class A2 (Along Second Class Access)		55.00
			CAT C - Class A3 (Along Third Class Access)		45.00
	ii.		<i>Other Adverts</i>		
			<i>Aerial Adverts - Planes, Balloons etc. (Per Day Fee in All Zones)</i>		200.00
	iii.		<i>Bus Stop Shelters</i>		
			CAT A - Class A1		650.00
			CAT B - Class A2		550.00
			CAT C - Class A3		300.00
			1st Class Comm. (Airport)		700.00
	iv.		<i>Flag Poles</i>	Per Annum	
			CAT A - Class A1		300.00
			CAT B - Class A2		250.00
			CAT C - Class A3		200.00
			1st Class Comm. (Airport)		350.00
	v.		<i>Group Directional Signs</i>	Per Annum	
			CAT A - Class A1		8,000.00
			CAT B - Class A2		7,500.00
			CAT C - Class A3		6,500.00
			1st Class Comm. (Airport)		9,000.00

Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	2025 Rate (Gh¢ Gp)
	vi		Media Signs - Light Boxes (Per Box)	Per Annum	
			CAT A - Class A1		500.00
			CAT B - Class A2		450.00
			CAT C - Class A3		350.00
			1st Class Comm. (Airport)		600.00
	vii		Transit/Branding Advert (Mobile Advertising)	Per Annum	
			Big Bus		800.00
			Mini Bus		700.00
			Saloon Car		450.00
			Trucks		1,200.00
	viii.		Floating/Promotional Events (On Road)	Per Day	
			Trailer/Long Bus		250.00
			Medium Size Vans (Mercedes Benz)		220.00
			Mini Vans/Small Cars		190.00
	ix		Wall/Window/Roof Signs/Flat Signs (m²)		
			Wall/Window/Roof Signs/Flat Signs (M2) - UP to 1.0	Maximum Area in Square Meters	
			A1		80.00
			A2		70.00
			A3		65.00
			1st Class Comm. (Airport)		100.00
			Wall/Window/Roof Signs/Flat Signs (M2) - UP to 5.0	Maximum Area in Square Meters	
			A1		400.00
			A2		350.00
			A3		325.00
			1st Class Comm. (Airport)		500.00
			Wall/Window/Roof Signs/Flat Signs (M2) - UP to 10.0	Maximum Area in Square Meters	
			A1		800.00
			A2		700.00
			A3		650.00
			1st Class Comm. (Airport)		1,500.00
			Wall/Window/Roof Signs/Flat Signs (M2) - UP to 15.0	Maximum Area in Square Meters	
			A1		1,200.00
			A2		1,050.00
			A3		975.00
			1st Class Comm. (Airport)		2,000.00
			Wall/Window/Roof Signs/Flat Signs (M2) - UP to 20.0	Maximum Area in Square Meters	
			A1		1,600.00
			A2		1,400.00
			A3		1,300.00
			1st Class Comm. (Airport)		2,500.00

Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	2025 Rate (Gh¢ Gp)
			Wall/Window/Roof Signs/Flat Signs (M2) - UP to 25.0	Maximum Area in Square Meters	
			A1		2,000.00
			A2		1,750.00
			A3		1,625.00
			1st Class Comm. (Airport)		3,000.00
			Wall/Window/Roof Signs/Flat Signs (M2) - UP to 30.0	Maximum Area in Square Meters	
			A1		2,400.00
			A2		2,000.00
			A3		1,950.00
			1st Class Comm. (Airport)		3,500.00
			Wall/Window/Roof Signs/Flat Signs (M2) (First Party) - Above 30.0 (Max 36.0)	Maximum Area in Square Meters	
			A1		4,000.00
			A2		3,500.00
					3,250.00
			1st Class Comm. (Airport)		5,000.00
x			Projecting Signs (M²) (First Party)		
			Projecting Signs (M²) (First Party) - UP to 1.0	Maximum Area in Square Meters	
			A1		70.00
			A2		65.00
			A3		60.00
			1st Class Comm. (Airport)		95.00
			Projecting Signs (M²) (First Party) - UP to 5.0	Maximum Area in Square Meters	
			A1		350.00
			A2		325.00
			A3		300.00
			1st Class Comm. (Airport)		475.00
			Projecting Signs (M²) (First Party) - UP to 10.0	Maximum Area in Square Meters	
			A1		700.00
			A2		650.00
			A3		600.00
			1st Class Comm. (Airport)		950.00
			Projecting Signs (M²) (First Party) - UP to 15.0	Maximum Area in Square Meters	
			A1		1,050.00
			A2		975.00
			A3		900.00
			1st Class Comm. (Airport)		1,425.00

Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	2025 Rate (Gh¢ Gp)
			<i>Projecting Signs (M²) (First Party) - UP to 20.0</i>	Maximum Area in Square Meters	
			A1		1,400.00
			A2		1,300.00
			A3		1,200.00
			1st Class Comm. (Airport)		1,900.00
			<i>Projecting Signs (M²) (First Party) - UP to 25.0</i>	Maximum Area in Square Meters	
			A1		1,750.00
			A2		1,625.00
			A3		1,500.00
			1st Class Comm. (Airport)		2,375.00
			<i>Projecting Signs (M²) (First Party) - UP to 30.0</i>	Maximum Area in Square Meters	
			A1		2,000.00
			A2		1,950.00
			A3		1,850.00
			1st Class Comm. (Airport)		2,850.00
			<i>Projecting Signs (M²) (First Party) - Above 30.0 (Max 36.0)</i>	Maximum Area in Square Meters	
			A1		3,500.00
			A2		3,250.00
			A3		3,000.00
			1st Class Comm. (Airport)		4,750.00
xi			<i>Freestanding/Sky Signs (M²) (First Party) - UP to 1.0</i>	Per Annum	
			A1		145.00
			A2		141.00
			A3		135.00
			1st Class Comm. (Airport)		200.00
			<i>Freestanding/Sky Signs (M²) (First Party) - UP to 5.0</i>	Per Annum	
			A1		725.00
			A2		705.00
			A3		675.00
			1st Class Comm. (Airport)		1,000.00
			<i>Freestanding/Sky Signs (M²) (First Party) - UP to 10.0</i>	Per Annum	
			A1		1,450.00
			A2		1,405.00
			A3		1,350.00
			1st Class Comm. (Airport)		2,000.00

Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	2025 Rate (Gh¢ Gp)
			<i>Freestanding/Sky Signs (M²) (First Party) - UP to 15.0</i>	Per Annum	
			A1		2,175.00
			A2		2,115.00
			A3		2,025.00
			1st Class Comm. (Airport)		3,000.00
			<i>Freestanding/Sky Signs (M²) (First Party) - UP to 20.0</i>	Per Annum	
			A1		2,900.00
			A2		2,820.00
			A3		2,700.00
			1st Class Comm. (Airport)		4,000.00
			<i>Freestanding/Sky Signs (M²) (First Party) - UP to 25.0</i>	Per Annum	
			A1		3,625.00
			A2		3,525.00
			A3		3,375.00
			1st Class Comm. (Airport)		5,000.00
			<i>Freestanding/Sky Signs (M²) (First Party) - UP to 30.0</i>	Per Annum	
			A1		4,350.00
			A2		4,230.00
			A3		4,050.00
			1st Class Comm. (Airport)		6,000.00
			<i>Freestanding/Sky Signs (M²) (First Party) - Above 30.0 (Max 36.0)</i>	Per Annum	
			A1		7,250.00
			A2		7,050.00
			A3		6,750.00
			1st Class Comm. (Airport)		10,000.00
xii			<i>Other Third Party Signs/Advertisement Structures Banner/Bountings</i>		
			<i>Other Third Party Signs/Advertisement Structures Banner/Bountings - UP to 1.0</i>	Fee Per Day	
			A1		9.00
			A2		8.00
			A3		7.00
			1st Class Comm. (Airport)		10.00
			<i>Other Third Party Signs/Advertisement Structures Banner/Bountings - UP to 5.0</i>	Fee Per Day	
			A1		40.00
			A2		35.00
			A3		30.00
			1st Class Comm. (Airport)		50.00

Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	2025 Rate (Gh¢ Gp)
			<i>Other Third Party Signs/Advertisement Structures Banner/Bountings - UP to 10.0</i>	Fee Per Day	
			A1		80.00
			A2		70.00
			A3		60.00
			1st Class Comm. (Airport)		100.00
			<i>Other Third Party Signs/Advertisement Structures Banner/Bountings - UP to 15.0</i>	Fee Per Day	
			A1		120.00
			A2		105.00
			A3		90.00
			1st Class Comm. (Airport)		150.00
			<i>Other Third Party Signs/Advertisement Structures Banner/Bountings - UP to 20.0</i>	Fee Per Day	
			A1		160.00
			A2		140.00
			A3		120.00
			1st Class Comm. (Airport)		200.00
			<i>Other Third Party Signs/Advertisement Structures Banner/Bountings - UP to 25.0</i>	Fee Per Day	
			A1		200.00
			A2		175.00
			A3		150.00
			1st Class Comm. (Airport)		250.00
			<i>Other Third Party Signs/Advertisement Structures Banner/Bountings - UP to 30.0</i>	Fee Per Day	
			A1		240.00
			A2		210.00
			A3		180.00
			1st Class Comm. (Airport)		300.00
			<i>Other Third Party Signs/Advertisement Structures Banner/Bountings - Above 30.0 (Max 36.0)</i>	Fee Per Day	
			A1		368.00
			A2		322.00
			A3		276.00
			1st Class Comm. (Airport)		500.00
	xiii		<i>ATM</i>	Per Annum	
			Onsite ATM		1,000.00
			Offsite ATM		1,500.00
	xiv		<i>Lamp Post Adverts (Street Light Poles)</i>	Per Annum	300.00
	xv		<i>Posters</i>	Per Day	5.00
	xvi		<i>Structures on Designated Spectacular Sites</i>		
			Pumps (M ²)	Per Annum	
			Up to 5.0		300.00
	xvii		<i>Others (Not Categorised Above)</i>	Per sq/m Per Annum	50.00

Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	2025 Rate (Gh¢ Gp)
32			Blacksmith	Per Annum	100.00
33			Blocks/Premix Concrete Producers	Per Annum	
			CAT A - Large Scale Plants (Pre-Mixed Concrete)		2,500.00
			CAT B - Large Scale (Machine and Manual for Design Blocks)		500.00
			CAT C - Medium Scale (Machine for Blocks Only)		400.00
			CAT D - Small Scale (Manual Blocks Only)		250.00
			CAT E - Small Scale (Manual Design Blocks/ Columns Only)		200.00
			CAT F - Tiles/Pavement Blocks and Terrazzo Works (Chipping)		150.00
34			Boat/Canoe Dealers (Manufacturers)	Per Annum	
			CAT A		200.00
35			Boat/Canoe Operators	Per Annum	
			CAT A - Large Scale		150.00
			CAT B - Medium Scale		120.00
			CAT C - Small Scale		100.00
36			Book, Stationery, Office Equipment, Computer & Accessory, etc. Shops	Per Annum	
			CAT A - Bookshops, Stationery, Office Equipment, Computer & Accessories		3,800.00
			CAT B - Computer, Accessories, Office Equipment, Stationery		2,000.00
			CAT C - Computer & Accessories, Office Equipment		1,200.00
			CAT D - Medium Size of CAT C		550.00
			CAT E - Bookshops, Stationery		800.00
			CAT F - Stationery, Office Equipment		550.00
			CAT G - Medium Size of CAT E		300.00
			CAT H - Office Equipment Only		450.00
			CAT I - Stationery/Books Only		200.00
			CAT J - Mobile Vans		150.00
37			Boutiques (Including African Wear)	Per Annum	
			CAT A - Large Scale		1,000.00
			CAT B - Medium Scale		700.00
			CAT C - Small Scale		400.00
			CAT D - Branches of CAT A & B		300.00
			CAT E		200.00
			CAT E - Others		150.00

Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	2025 Rate (Gh¢ Gp)
38			Breweries CAT 'A' CAT 'B'	Per Annum	15,800.00 8,000.00
39			Bridal Homes CAT 'A' CAT 'B' CAT 'C'	Per Annum	750.00 500.00 300.00
40			Butcher's Licence CAT A - Butcher	Per Annum/Per Butcher	150.00
41	A		Building Material Dealers	Per Annum	
	i		Hardware (Distributor/Wholesaler) CAT A - Distributor/Wholesaler (Large) CAT B - Distributor/Wholesaler (Medium) CAT C - Wholesaler (Medium) CAT D - Wholesaler (Small)		1,500.00 1,200.00 1,000.00 700.00
	ii.		Finishing/Retail CAT A - Large Scale CAT B - Medium Scale CAT C - Small Scale		300.00 200.00 150.00
	iiii		Roofing Material Dealers CAT A - Manufacture/Sales CAT B - Sales & Installation		2,000.00 1,500.00
42			Business Centres CAT A - Internet, Word Processing, Printing and Copying Services plus above 20 Workstations with Internet Service Retailing CAT B - Internet, Word Processing, Printing and Copying Services plus above 20 Workstations CAT C - Internet, Word Processing, Printing and Copying Services plus 11-20 Workstations CAT D - Secretarial Services (Word Processing, Printing and Copying Services) CAT E - Internet, Word Processing, Printing and Copying Services plus below 11 Workstations	Per Annum	2,500.00 1,500.00 700.00 250.00 150.00
43			Cable Manufacturers CAT 'A'		2,500.00

Item Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	2025 Rate (Ghc Gp)
44			Cane Product Weavers CAT 'A'	Per Annum	200.00
45			Car Washing Bay CAT A - Jet Washing with other Facilities CAT B - Jet Washing Only CAT C - Manual Washing with other Facilities CAT D - Manual Washing	Per Annum	500.00 300.00 200.00 100.00
46			Canopy Producers CAT A - Tarpaulin Fabric Sewing and Metal Fabricators CAT B - Metal Fabricators CAT C - Fabric Sewing		300.00 200.00 100.00
47			Carpentry Workshops CAT A - Furniture Large Scale CAT B - Furniture Medium Scale CAT C - Furniture (Plus Upholstery) CAT D - Minor Works		300.00 200.00 150.00 100.00
48			Casket & Coffin Dealers CAT A - Importers CAT B - Industrial (Manufacture & Sale) CAT C - Manual (Manufacture & Sale) CAT D - Sales Outlets		1,000.00 500.00 300.00 120.00
49			Ceramics/Pottery Producers/Sellers CAT 'A'	Per annum	100.00
50			Ceremonial Hiring Services CAT A - Multi Services CAT B - Recreational/Social Facilities (Large) CAT C - Recreational/Social Facilities (Medium) CAT D - Canopies, Chairs, Tables, Cutlery, Glasses, Plates, Serving Trays CAT E - Canopies, Chairs, Tables CAT F - Others CAT G - Spinners CAT H - Live Band CAT I - Musical/Dance Groups	Per Annum	3,000.00 2,000.00 1,000.00 500.00 300.00 100.00 300.00 300.00 150.00
51			Chandlery (Shipping Supplies) Services CAT 'A' CAT 'B' CAT 'C' CAT 'D'	Per Annum	1,500.00 1,200.00 900.00 500.00

Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	2025 Rate (Gh¢ Gp)
52			Cigarette Dealers	Per Annum	
			CAT A - Importers/Wholesalers		3,000.00
			CAT B - Distributors		1,500.00
			CAT C - Retailers		900.00
53			Cleaning Companies	Per Annum	
			CAT A - Household/Office (Large)		700.00
			CAT B - Household/Office (Medium)		450.00
			CAT C - Household/Office (Small)		250.00
54			Cocoa Residue Buying Companies	Per Annum	
			CAT 'A'		400.00
			CAT 'B'		250.00
55			Cocoa/Shea Nut/Cotton Buying Companies	Per Annum	
			CAT A - Large Scale (Mother Company)		3,375.00
			CAT B - Medium Scale (Mother Company)		2,250.00
			CAT C - Medium Scale (Agent)		1,000.00
56			Coconut Oil Production/Sales	Per Annum	
			CAT A - Company (Large Scale)		2,000.00
			CAT B - Medium Scale		800.00
			CAT C - Small Scale		300.00
57			Coffee/Cashew Buying Companies	Per Annum	
			CAT A - Large Scale		1,250.00
			CAT B - Medium Scale		400.00
			CAT C - Small Scale		300.00
58			Cola Nut Buying Companies	Per Annum	
			CAT A - Large Scale		200.00
			CAT B - Medium Scale		150.00
59	A		Cold Storage Facilities	Per Annum	
	i.		<i>Importers with Own/Rented Cold Storage Facilities</i>		
			CAT A - Above 2500 Metric Tonnes		2,750.00
			CAT B - 2001 to 2500 Metric Tonnes		2,500.00
			CAT C - 1501 to 2000 Metric Tonnes		1,500.00
			CAT D - 1001 to 1500 Metric Tonnes		1,250.00
			CAT E - 501 to 1000 Metric Tonnes		1,000.00
			CAT F - Up to 500 Metric Tonnes		600.00
	ii.		<i>Non-Importers with Rented Cold Storage Facilities (Local)</i>		
			CAT A - Above 1000 Metric Tonnes		700.00
			CAT B - 501 to 1000 Metric Tonnes		600.00
			CAT C - Up to 500 Metric Tonnes		450.00

Item Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	2025 Rate (Ghc Gp)
	iii.		<i>Non-Importers with Containerised Cold Storage Facilities (Local)</i>		
			CAT A - 40 Footer Container		1,200.00
			CAT B - 20 Footer Container		550.00
			CAT C - Below 20 Footer Container		300.00
			CAT D - Fabricated Facility (Retail Large)		200.00
			CAT E - Fabricated Facility (Retail Medium)		150.00
60			Commercial Houses/Departmental Stores	Per Annum	
			CAT A - Mall (Large)		8,000.00
			CAT B - Mall (Medium)		5,000.00
			CAT C - Small/Branches of A or B		3,500.00
			CAT D - Supermarkets (Large Size)		2,200.00
			CAT E - Supermarkets (Medium Size)		1,600.00
			CAT F - Supermarkets (Small Size)		700.00
			CAT G - Neighbourhood Shops (Large Size)		400.00
			CAT H - Neighbourhood Shops (Medium Size)		240.00
			CAT I - Neighbourhood Shops (Small Size)		150.00
			CAT J - Neighbourhood Shops (Tabletop)		100.00
61			Commercialised State Companies/ Corporations	Per Annum	
			CAT A - Head Offices		13,500.00
			CAT B - Regional Offices		10,500.00
			CAT C - Branch Offices		7,000.00
			CAT D - District Offices		5,000.00
			CAT E - Local Offices		3,500.00
62			Commercial Water Tanker Suppliers	Per Annum	
			CAT A - Water Tanker Suppliers (Large)		500.00
			CAT B - Water Tankers Suppliers (Medium)		400.00
			CAT C - Water Tanker Suppliers (Small)		300.00
63			Commissioner for Oaths/Letter Writers	Per Annum	
			CAT 'A'		150.00
64			Communication Mast Operating Licence	Per Annum & Per Mast	
			CAT A - 1-10 Mast		2,500.00
			CAT B - 11-20 Masts		2,000.00
			CAT C - 21-30 Masts		1,800.00
			CAT D - 31-40 Masts		1,500.00
			CAT E - Above 40 Masts		850.00
65			Computer/Accessories/Office Equipment Repairs	Per Annum	
			CAT A - Large Scale		1,250.00
			CAT B - Medium Scale		700.00
			CAT C - Small Scale		350.00

Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	2025 Rate (Gh¢ Gp)
66			Condiments/Confectioneries (e.g. Biscuits, Toffees and Spices)	Per Annum	
			CAT A - Wholesale		300.00
			CAT B - Retail		200.00
			CAT C - Tabletop		100.00
67			Cooking/Household Utensil Sales	Per Annum	
			CAT 'A'		150.00
			CAT 'B'		120.00
			CAT 'C'		100.00
68			Cosmetics/Personal Care/Hair Product Sales Production	Per Annum	
			CAT 'A'		1,000.00
			CAT 'B'		850.00
69	A		Cosmetic/Personal Care/Hair Product Sales	Per Annum	
			CAT A - Wholesale and Retail		700.00
			CAT B - Wholesale Only		500.00
			CAT C - Retail		350.00
			CAT D - Individual		150.00
70	A		Courier Services	Per Annum	
			CAT A - International Companies		3,000.00
			CAT B - National Companies		1,500.00
			CAT C - Small Companies		500.00
			CAT D - Others		400.00
	B		Cargo Handling Company	Per Annum	
			CAT A (eg. Aviance)		16,000.00
			CAT B (e.g. Swiss Post)		12,000.00
			CAT C		4,500.00
	C		Pick-Up Stations	Per Annum	
			CAT A		600.00
			CAT B		400.00
			CAT C		250.00
71			Curtains/Carpets etc. Sales	Per Annum	
			CAT 'A'		300.00
			CAT 'B'		150.00
72	A i.		Custom/Port Agents Clearing Agents	Per Annum	
			CAT 'A'		900.00
			CAT 'B'		500.00
			CAT 'C'		450.00
			CAT 'D'		350.00

Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	2025 Rate (Gh¢ Gp)
	ii.		Port Services		
			CAT 'A'		25,000.00
			CAT 'B'		19,500.00
			CAT 'C'		7,000.00
			CAT 'D'		5,500.00
73			Digital Embroidery Companies	Per Annum	
			CAT 'A'		1,300.00
			CAT 'B'		650.00
			CAT 'C'		300.00
74			Disposable Products Dealers	Per Annum	
			CAT A - Wholesalers/Retailers		300.00
			CAT B - Retailers (Medium)		200.00
			CAT C - Retailers (Small)		100.00
75			Dog Licence	Per Annum	20.00
76			Dog Breeding & Sales Licence	Per Annum	
			CAT A - Registered Breeders - Non Association Members		1,000.00
			CAT B - Registered Breeders - With Association Members		500.00
			CAT C - Exotic & Local		200.00
			CAT D - Exotic Only		150.00
77			Dressmakers/Tailors (Association Members)	Per Annum	
			CAT A - Large Scale		300.00
			CAT B - Medium Scale		250.00
			CAT C - Small Scale		200.00
			CAT D - Individual		150.00
			Fashion Designers		
			CAT A - Fashion Designers (Large)		1,500.00
			CAT B - Fashion Designers (Small)		1,000.00
			Dressmakers/Tailors (Non Association Members)	Per Annum	
			CAT A - Large Scale		500.00
			CAT B - Medium Scale		350.00
			CAT C - Small Scale		250.00
			CAT D - Individual		200.00
			Fashion Designers		
			CAT A - Fashion Designers (Large)		2,000.00
			CAT B - Fashion Designers (Small)		1,500.00

Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	2025 Rate (Gh¢ Gp)
78			Dressmakers/Tailors Services	Per Annum	
			CAT A - Haberdashery Only (Sewing Items - Large)		200.00
			CAT B - Haberdashery Only (Small)		150.00
			CAT C - Knitting, Haberdashery and Embroidery		100.00
79	A		Drilling Companies	Per Annum	
	i.		Mining		
			CAT A - Exploration & Prospecting - (Large)		12,000.00
			CAT B - Exploration & Prospecting - (Small)		5,600.00
			CAT C - Ancillary Services		9,000.00
	ii.		Oil/Gas		
			CAT A - Ancillary Services		70,000.00
			CAT B - Exploration & Prospecting - (Large)		10,000.00
			CAT C - Exploration & Prospecting - (Medium)		8,000.00
			CAT D - Exploration & Prospecting - (Small)		5,000.00
	iii.		CAT E - Consultancy		9,000.00
	iv.		Water (Borehole)		
			CAT A - Large Scale		3,000.00
			CAT B - Medium Scale		2,800.00
			CAT C - Small Scale		2,000.00
			CAT D - Wells		500.00
	v.		Service Providers		
			CAT A		6,500.00
			CAT B		5,000.00
			CAT C		3,500.00
80			Driving Schools	Per Annum	
			CAT A -		800.00
			CAT B -		500.00
81	A.		Educational Institutions – Private Daycare Centres (Early Childhood Development Centres)	Per Annum	
			CAT A - Grade A		1,200.00
			CAT B - Grade B		900.00
			CAT C - Grade C		500.00
			CAT D - Grade D		350.00

Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	2025 Rate (Gh¢ Gp)
	B.		Pre-Tertiary Schools		
	i.		Basic School (KG/Primary/Junior High Schools)		
	-		Foreign Curriculum Operators		
			CAT A - KG/Primary/Junior High Schools		6,500.00
			CAT B - KG/Primary/Junior High Schools		5,000.00
			CAT C- KG/Primary		4,200.00
			CAT D - KG/Primary		3,000.00
			CAT E - Primary		2,100.00
	-		National Curriculum Operators		
			CAT A - KG/Primary/Junior High Schools (Large)		4,000.00
			CAT B - KG/Primary/Junior High Schools (Medium)		2,500.00
			CAT C - KG,Primary,Junior High Schools (Small)		1,000.00
			CAT D - KG/Primary (Large)		1,000.00
			CAT E - KG/Primary (Medium)		700.00
			CAT F - KG/Primary (Small)		500.00
	ii.		Secondary Level (Senior High/Technical/Vocational Schools)		
			CAT A - Large		700.00
			CAT B - Medium		500.00
			CAT C - Small		400.00
	iii.		Basic to Secondary School		
			CAT A - Large		5,000.00
			CAT B - Medium		3,000.00
	iv.		Specialised Schools (Remedial School)		
			CAT 'A'		1,000.00
			CAT 'B'		500.00
	C.		Tertiary Schools		
			CAT A - Chartered Universities (Own Conferred Degrees)		8,000.00
			CAT B - University Colleges/Nursing & Midwifery Training Colleges (Affiliated)		5,000.00
			CAT C - Tutorial Colleges (Professional Exams e.g. ACCA, SAT etc.)		2,500.00
			CAT D - Academy (Training in Special Fields e.g. Football, Dance etc.)		1,500.00
	D.		Training & Vocational Institutions (Media, Construction, Fashion, Floral, Catering, Cosmetology & Wellness, etc.)		
			CAT 'A'		500.00
			CAT 'B'		300.00
			CAT 'C'		200.00

Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	2025 Rate (Gh¢ Gp)
	E.		Other Educational & Training Centres		
	i.		Computer Schools/Training Centre		
			CAT A - International		1,200.00
			CAT B - Local (Large)		800.00
			CAT C - Local (Small)		400.00
	iii.		Private Library		150.00
82			Egg Dealers	Per Annum	
			CAT A - Wholesale		200.00
			CAT B - Retail Shops		150.00
			CAT C - Mobile Retail		100.00
83			Electrical Appliances (New & Second-hand)	Per Annum	
			CAT A - Importers/Wholesalers		1,500.00
			CAT B - Wholesalers		850.00
			CAT C - Retailers (Large)		600.00
			CAT D - Retailers (Small)		250.00
			CAT E - Tabletop		150.00
84			Electronic/Home Appliances/Shops (New & Second-hand)	Per Annum	
			CAT A - Importers/Wholesalers (Large)		1,400.00
			CAT B - Importers/Wholesalers (Small)		1,000.00
			CAT C - Wholesalers cum Retailers (Large)		750.00
			CAT D - Wholesalers cum Retailers (Small)		550.00
			CAT E - Retailers (Shops and Containers - Large)		450.00
			CAT F - Retailers (Shops and Containers - Medium)		320.00
			CAT G - Retailers (Shops and Containers - Small)		270.00
			CAT H - Retailers (Small)		150.00
85			Electronic/Home Appliance Parts Dealers	Per Annum	
			CAT 'A'		450.00
			CAT 'B'		200.00
			CAT 'C'		150.00
86			Electronic Security/Fencing Companies	Per Annum	
			CAT 'A'		1,500.00
			CAT 'B'		1,000.00
			CAT 'C'		700.00
			CAT 'D'		500.00
87			Embossment Centres	Per Annum	
			CAT A - Vehicle Embossment Company		1,200.00
			CAT B - Stickers for Vehicles and Temporary Structures - Medium		500.00
			CAT C - Stickers for Vehicles and Temporary Structures - Small		300.00

Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	2025 Rate (Gh¢ Gp)
88	A i		Energy Suppliers/Dealers	Per Annum	
			<i>Power & Energy Dealers</i>		
			CAT A - Production - Large		100,000.00
			CAT B - Production - Medium		80,000.00
			CAT C - Distribution		50,000.00
			CAT D - Retailers		40,000.00
	ii		<i>Solar Energy Dealers</i>		
			CAT A - Importers	3,000.00	
			CAT B - Manufacturers	2,000.00	
			CAT C - Retailers	1,000.00	
			CAT D - Technicians	500.00	
89		Engineering Laboratories	Per Annum		
		CAT A - Geological Services		5,000.00	
		CAT B - Industrial Services		4,000.00	
		CAT C - Others		2,500.00	
90		Fabric Dealers – Manufacturing	Per Annum		
		CAT A - Large Scale		750.00	
		CAT B - Medium Scale		400.00	
		CAT C - Small Scale		250.00	
91		Fabric Dealers – Sales	Per Annum		
		CAT A - Imports/Wholesale		600.00	
		CAT B - Wholesale and Retail		300.00	
		CAT C - Wholesale		250.00	
		CAT D - Retail Medium		150.00	
92		Feed Mills (Poultry, Pets, Fish etc.) – Production	Per Annum		
		CAT ‘A’		500.00	
		CAT ‘B’		300.00	
93		Feed Sellers (Poultry, Pets, Fish etc.)	Per Annum		
		CAT A - Wholesalers		200.00	
		CAT B - Distributors		150.00	
		CAT C - Retailers		100.00	
94		Film Production/Distribution	Per Annum		
		CAT A - Film Production & Distribution		600.00	
		CAT B - Film Production		500.00	
		CAT C - Film Distribution		300.00	
95	A. B.	Financial Institutions (Banking)	Per Annum		
		Central Bank		25,000.00	
		Development Banks		15,000.00	

Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	2025 Rate (Gh¢ Gp)
	C.		Universal Banks		
			CAT A - Bank with Capital Market Operations		12,000.00
			CAT B - Head Office		10,000.00
			CAT C - Branch Office		8,500.00
			CAT D - Agency		6,500.00
	D.		Special Deposit Taking Institutions (SDIs)		
	i.		<i>Savings and Loans Companies & Finance Houses</i>		
			CAT A - Head Office		3,500.00
			CAT B - Branch		2,000.00
			CAT C - Agency		900.00
			CAT D - Mobile Agency		500.00
			CAT E - Mobilisation Centre		300.00
			CAT F - Loan/Business Centre		200.00
	ii.		<i>Leasing & Mortgage Finance Companies</i>		
			CAT A - Head Office		2,500.00
			CAT B - Branch		1,800.00
	E.		Other Financial Institutions		
	i.		<i>Microfinance Companies (Deposit Taking)</i>		
			CAT A - Head Office		1,500.00
			CAT B - Branch		600.00
	ii.		<i>Microcredit/Money Lenders/Credit Union</i>		
			CAT A - Head Office		1,500.00
			CAT B - Branch		600.00
			CAT C - Tier 4 Operators		300.00
	iii.		<i>Rural & Community Banks</i>		
			CAT A - Head Office		5,500.00
			CAT B - Branch		1,000.00
			CAT C - Agency		500.00
			CAT D - Mobilisation Centre		350.00
	iv.		<i>Financial NGOs</i>		
			CAT A - Head Office		1,000.00
			CAT B - Branch		500.00
	F.		Forex Bureaus		
			CAT A - Head Office		750.00
			CAT B - Branch		350.00
	G.		Financial Technology Companies (FINTECH)		
			CAT A - Dedicated Electronic Money Issuer (e.g ZeePay)		6,000.00
			CAT B - Payment Service Provider (Enhanced)		2,200.00
			CAT C - Payment & Financial Technology Service Provider (PFTSP)		1,800.00
			CAT D - Payment Service Provider (Medium)		1,400.00
			CAT E - Payment Service Provider (Standard)		1,000.00
			CAT F - Mobile Money Vendor		800.00
			CAT G - Mobile Money Vendor		600.00
			CAT H - Mobile Money Vendor		400.00
			CAT I - Mobile Money Vendor		300.00
			CAT J - Mobile Money Vendor		250.00

Item Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	2025 Rate (Gh¢ Gp)
			CAT G - Mobile Money Vendor Medium		400.00
			CAT H - Mobile Money Vendor Small		250.00
	H.		Stand Alone ATMs		500.00
96			Non-Financial Institutions		
	A.		Insurance Companies		
			Re-insurance	Per Annum	10,000.00
	i		Non-Life Insurance		
			CAT A - Head Office		12,000.00
			CAT B - Branch Office		6,500.00
			CAT C - Agency Office		4,500.00
	ii		Life Insurance		
			CAT A - Head Office		10,000.00
			CAT B - Branch Office		4,500.00
			CAT C - Agency Office		2,000.00
	iii.		Brokers		
			CAT A - Main Office		1,000.00
			CAT B - Branch Office		600.00
	B.		Capital Market Companies	Per Annum	
			CAT A - Financial Holding Companies		14,000.00
			CAT B - Security Exchangers		8,000.00
			CAT C - Fund Managers (Head Office)		7,500.00
			CAT D - Fund Managers (Branch Office)		5,500.00
			CAT E - Fund Managers (Agency Office)		3,000.00
			CAT F - Broker Dealers		2,000.00
	C.		Investment Advisors	Per Annum	
			CAT A - International		7,000.00
			CAT B - National		5,000.00
			CAT C - Local		3,000.00
97			Fish Farming Companies	Per Annum	
			CAT A - International Large Scale		3,000.00
			CAT B - International Medium Scale		1,500.00
			CAT C - International Small Scale		1,000.00
			CAT D - Local Large Scale		130.00
			CAT E - Local Medium Scale		100.00
98			Fishing Nets and Accessories Dealers	Per Annum	
			CAT A - Importers/Wholesalers		600.00
			CAT B - Wholesalers		200.00
			CAT C - Retailers		100.00
99			Floral and Allied Products	Per Annum	
			CAT A - Natural/Artificial (Large Scale) - (e.g. Unique Floral)		1,500.00
			CAT B - Natural (Medium Scale)		450.00
			CAT C - Natural (Small Scale)		300.00
			CAT D - Artificial		200.00

Item Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	2025 Rate (Gh¢ Gp)	
100	A. i.		Footwear Dealers	Per Annum		
			Footwear Producers			
			CAT A - Large (Industrial)		1,000.00	
				CAT B - Medium (Industrial/Handmade)		500.00
				CAT C - Small (Handmade)		100.00
	ii.			Footwear Sales - New		
				CAT 'A'	600.00	
				CAT 'B'	300.00	
				CAT 'C'	200.00	
	iii.			Footwear Sales - Used		
				CAT 'A'	120.00	
				CAT 'B'	100.00	
	iv.			Footwear Repairers (Cobblers)		
				CAT 'A'	120.00	
CAT 'B'				100.00		
101	A. i		Foreign Trade (Goods Dealers)	Per Annum		
			Exporters of General Goods			
			CAT A - Timber		2,000.00	
			CAT B - Cash Crops		1,500.00	
			CAT C - Food Crops		1,500.00	
			CAT D - African Clothing/Ornaments		1,000.00	
			CAT E - Cosmetic Products		500.00	
			CAT F - Footwear		400.00	
			CAT G - Others	350.00		
			CAT H - Combination of C, D, E & F	900.00		
	ii			Importers of General Goods		
				CAT A - Food Crops	1,000.00	
				CAT B - Clothing (African Clothing/ Ornaments)	800.00	
				CAT C - Footwear	700.00	
CAT D - Cosmetic Products				500.00		
CAT E - Combination of A to E				1,500.00		
102			Freight Forwarding Operators	Per Annum		
			CAT A		1,000.00	
			CAT B		600.00	
			CAT C		400.00	
103	A.		Funeral Related Business	Per Annum		
			Burial Grounds/Funeral Homes/ Mortuaries - Private			
				Burial Grounds	1,500.00	
	B.			Funeral Homes		
				CAT A - Advanced Activities: Cold Storage Room + Preparation of body for Burial, Autopsy and Others	2,500.00	
CAT B - Basic Activities: Cold Storage Room + Preparation of Body for Burial				1,000.00		

Item Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	2025 Rate (Gh¢ Gp)
	C.		Mortuaries		
			CAT A - Cold Storage for Remains (Level 3 Mortuary)		1,500.00
			CAT B - Cold Storage for Remains (Level 2 Mortuary)		1,000.00
			CAT C - Cold Storage for Remains (Level 1 Mortuary)		450.00
	D		Funeral – Undertaker’s Licence		400.00
	E		Hearse Service Providers		
			CAT A - Per Vehicle (Non-association Members)		80.00
			CAT B - Per Vehicle (Association Members)		35.00
104			Furniture Showroom	Per Annum	
			CAT A - Large Scale (Including Manufacturing)		2,500.00
			CAT B - Medium Scale (Including Manufacturing)		1,500.00
			CAT C - Medium Scale (Showroom Only)		1,000.00
			CAT D - Small Scale (Showroom Only)		800.00
105			Game Viewing/Commercial TV Viewing Centres	Per Annum	
			CAT A - Large Scale		300.00
			CAT B - Medium Scale		200.00
			CAT C - Small Scale		150.00
106			Gas Cylinder/Stoves & Accessory Dealers	Per Annum	
			CAT A - Large Scale		350.00
			CAT B - Medium Scale		250.00
			CAT C - Small Scale/Individual		150.00
107			General Goods - Sales (e.g. Generator, Water Pump, Chainsaw, etc.)	Per Annum	
			CAT A - Large Scale		1,300.00
			CAT B - Medium Scale		700.00
			CAT C - Small Scale		450.00
			CAT D - Individuals		300.00
108			Gift Shop	Per Annum	
			CAT A - Large Scale		350.00
			CAT B - Medium Scale		250.00
			CAT C - Small Scale		150.00
109			Glass Sellers (Tinted/Plain)	Per Annum	
			CAT A - Large Scale		450.00
			CAT B - Medium Scale		380.00
			CAT C - Small Scale		230.00

Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	2025 Rate (Gh¢ Gp)
110			Gold/Diamond Dealers	Per Annum	
			CAT A - Refinery		5,500.00
			CAT B - Merchants		2,500.00
			CAT C - Agents		1,500.00
			CAT D - Goldsmith		500.00
			CAT E - Silversmith		200.00
111			Graphic Design Companies	Per Annum	
			CAT A - Large Scale		1,500.00
			CAT B - Medium Scale		1,200.00
			CAT C - Small Scale		900.00
			CAT C1 - Small Scale		500.00
			CAT D - Individuals		200.00
112			Grain Distributors	Per Annum	
			CAT A - Wholesale		300.00
			CAT B - Retail		200.00
			CAT C - Others		150.00
113	i		Hair & Beauty Service Providers (Non Association Members)	Per Annum	
			CAT A - Beauty Parlour and School		1,000.00
			CAT B - Salon with Pedicure, Manicure, Braiding/Weaving		800.00
			CAT C - Beauty Parlour		500.00
			CAT D - Braiding and Weaving Only		300.00
			CAT E - Big Salon		250.00
			CAT F - Small Salon		120.00
	ii		Hair & Beauty Service Providers (Association Members)	Per Annum	
			CAT A - Beauty Parlour and School		900.00
			CAT B - Salon with Pedicure, Manicure, Braiding/Weaving		700.00
			CAT C - Beauty Parlour		400.00
			CAT D - Braiding and Weaving Only		250.00
			CAT E - Big Salon		200.00
			CAT F - Small Salon		100.00
114			Harbours	Per Annum	
			CAT A - Merchandise Harbours		75,000.00
			CAT B - Fishing Harbours		5,500.00
115			Haulage Companies	Per Annum	
			CAT 'A'		2,200.00
			CAT 'B'		1,500.00
			CAT 'C'		1,000.00

Item Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	2025 Rate (Gh¢ Gp)
116	A		Health Facilities – Private	Per Annum	
	i.		Dental Clinics		500.00
	ii.		Eye Clinics		
			CAT A - Ophthalmologist Clinics		850.00
			CAT B - Opticians/Optometrists		500.00
	iii.		General Clinics		
			CAT A - General Clinics		2,000.00
			CAT B - Speciality Clinics		1,300.00
			CAT C - Primary Healthcare		850.00
	iv		General Hospitals		
			CAT A - General Hospitals		8,000.00
			CAT B - Speciality Hospitals		6,000.00
			CAT C - Primary Hospitals		1,500.00
	v		Maternity Homes		
			CAT A - General Services		500.00
	vi		Medical Diagnostic Services		
			CAT A		1,500.00
			CAT B		900.00
			CAT C		600.00
	vii		Licensed Herbal Medicine Units		
			CAT A - Foreign Licence Herbal Unit (Herbal Life)		3,200.00
			CAT B - Foreign Clinics and Shops		2,000.00
			CAT C - Foreign Clinics or Shops		1,000.00
			CAT D - Clinic and Medicine Producers (Local)		700.00
			CAT E - Clinic Only (Local)		500.00
			CAT F - Medicine Producers Only (Local)		350.00
117			Hire Purchase Trading Enterprises	Per Annum	
			CAT A - Large Scale		1,000.00
			CAT B - Medium Scale		700.00
			CAT C - Small Scale		500.00
118			Ice Cream/Yoghurt Dealers	Per Annum	
			CAT A - Manufacturers (Large Scale)		3,600.00
			CAT B - Manufacturers (Medium Scale - Local Producers)		3,000.00
			CAT C - Manufacturers (Small Scale - Local Producers)		2,000.00
			CAT D - Wholesale/Depot		500.00
			CAT E - Retail (Large)		1,500.00
			CAT F - Retail (Medium)		1,000.00
			CAT G - Retail (Small)		500.00
119			Interior/Event Decorators	Per Annum	
			CAT A - Companies (Large)		1,000.00
			CAT B - Companies (Medium)		500.00
			CAT C - Individuals		300.00

892		LOCAL GOVERNMENT BULLETIN, 18TH MARCH, 2024			
Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	2025 Rate (Gh¢ Gp)
120			Wreath Makers CAT A - Large CAT B - Medium CAT C - Small		500.00 300.00 200.00
121			Industrial Establishments CAT A CAT B CAT C CAT D		2,000.00 1,500.00 1,000.00 700.00
122			Jewellery Shops CAT A - Retail (Large) CAT B - Retail (Medium) CAT C - Retail (Small) CAT D - Retail	Per Annum	1,500.00 700.00 400.00 200.00
123			Jewellery Repairers (Watches/Bracelets/ Rings etc.) CAT 'A'	Per Annum	200.00
124			Job Placement Agencies CAT 'A'	Per Annum	500.00
125			Key Technicians/Cutters CAT 'A'	Per Annum	150.00
126			Landscapers/Horticulturalists CAT A - Landscapers/Horticulturalists	Per Annum	150.00
127			Laundry Services CAT A - Large Scale CAT B - Medium Scale CAT C - Small Scale CAT D -	Per Annum	1,200.00 700.00 400.00 200.00
128			Leather Works Dealers (Other Non-footwear Products) CAT A - Producers (Industrial) CAT B - Producers (Donkey Skin) CAT C - Producers (Handmade Medium) CAT D - Sales/Others	Per Annum	4,000.00 700.00 300.00 150.00
129			Licenced Arms & Ammunition Dealers CAT 'A' CAT 'B'	Per Annum	4,500.00 2,250.00

Item Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	2025 Rate (Gh¢ Gp)
130			Livestock Farms	Per Annum	
			CAT A - Very Large-sized		750.00
			CAT B - Large-sized		500.00
			CAT C - Medium-sized		375.00
			CAT D - Small-sized		225.00
131			Lottery Business Operators	Per Annum	
			CAT A - National Lotto Authority		15,000.00
			CAT B - National Marketing Companies/ Agents		1,600.00
			CAT C - Private Operators		1,000.00
			CAT D - Lotto Receiver		200.00
132			Lumber Business (Including Sawmill)	Per Annum	
			CAT 'A'		4,500.00
			CAT 'B'		2,250.00
			CAT 'C'		2,000.00
			CAT 'D'		1,500.00
133			Machine Shops (Workshop for Making or Repairing Machines)	Per Annum	
			CAT A -		300.00
			CAT B -		200.00
134			Machine Sharpening Operators	Per Annum	
			CAT A - Stationed with Shops		100.00
135			Manufacturing/Processing Companies	Per Annum	
			CAT A - International (Large Scale)		25,000.00
			CAT B - International (Medium Scale)		20,000.00
			CAT C - International (Small Scale)		15,000.00
			CAT D - National (Large Scale)		11,000.00
			CAT E - National (Medium Scale)		9,000.00
			CAT F - National (Small Scale)		7,000.00
			CAT G - Local (Large Scale)		4,200.00
			CAT H - Local (Medium Scale)		3,800.00
			CAT I - Local (Small Scale)		2,800.00
136			Markets & Other Facilities' Management Companies	Per Annum	
			CAT A -		8,000.00
			CAT B -		5,000.00
			CAT C -		2,400.00
137			Marketing Companies		
			CAT A -		5,000.00
			CAT B -		2,000.00
			CAT C -		1,500.00
			CAT D -		1,000.00

Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	2025 Rate (Ghc Gp)
138			Mattress/Foam Products Dealers	Per Annum	
			CAT A - Manufacturers		3,000.00
			CAT B - Wholesalers		450.00
			CAT C - Retailers (Medium Scale)		320.00
			CAT D - Retailers (Small Scale)		200.00
139	A. i		Media Houses	Per Annum	
			<i>Electronic Media (Radio&TV) Operators</i>		
			CAT A		8,000.00
			CAT B	6,000.00	
	ii		<i>Electronic Media (Radio) Operators</i>		
			CAT A - National & Inter-Regional	3,000.00	
			CAT B - Regional	2,500.00	
			CAT C - District	2,000.00	
			CAT D - Community	800.00	
			CAT E - Recording Studios (Large)	700.00	
			CAT F - Recording Studios (Medium)	300.00	
			CAT G - Information Centres (Urban)	100.00	
			CAT H - Stand Alone Radio/TV Satellite	1,500.00	
	iii		<i>Electronic Media (Television) Operators</i>		
			CAT A - Large Scale	4,700.00	
			CAT B - Medium Scale	3,800.00	
	iv		Printing Houses		
			CAT A - Large Scale	3,500.00	
			CAT B - Medium Scale	2,900.00	
			CAT C - Small Scale	1,450.00	
		CAT D - Binders	750.00		
		CAT E - Others	300.00		
		CAT F - Newspaper/Periodicals Vendors	100.00		
B.		Media Buyers	600.00		
140			Medical Supply Companies	Per Annum	
			CAT 'A' - International		1,500.00
			CAT 'B' - National		1,000.00
			CAT 'C' - Local		700.00
141	A. i		Metal Dealers	Per Annum	
			<i>Metal Fabricators</i>		
			CAT A - Filling Station Sheds/Trailers/ Underground Tanks Moulding		4,500.00
			CAT B - Agro Processing Machines Surface Tanks		1,300.00
			CAT C - Domestic Milling Machines		750.00
			CAT D - Canopies and Scaffolding		400.00
			CAT E - Pot, Coal Pots and Sheet Moulders		150.00
	CAT F - Chairs and Beds, etc.	120.00			

Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	2025 Rate (Gh¢ Gp)
	ii		<i>Fabrication Materials Dealers</i>		
			CAT A - Large Scale		1,500.00
			CAT B - Medium Scale		1,200.00
			CAT C - Small Scale		1,000.00
	142		Milling Businesses (for Food)	Per Annum	
			CAT A - Milling Businesses - Large Scale		300.00
			CAT B - Milling Businesses - Medium Scale		200.00
			CAT C - Milling Businesses - Small Scale		100.00
143			Mineral Water Producers	Per Annum	
			CAT A - Bottled, Sachet & Dispensed Water		1,500.00
			CAT B - Bottled & Sachet Water		1,200.00
			CAT C - Sachet Water		400.00
144			Mineral Water Distribution/Sales	Per Annum	
			CAT A - Depot		1,000.00
			CAT B - Wholesale		500.00
			CAT C - Retail (Large)		300.00
			CAT D - Retail (Medium)		200.00
145			Mineral Marketing Companies	Per Annum	
			CAT 'A'		11,500.00
			CAT 'B'		5,000.00
146			Mining Operating Licence	Per Annum	
			CAT A - Large Scale		55,000.00
			CAT B - Medium Scale		30,000.00
			CAT C - Small Scale		10,000.00
147			Mining Sub-Contractors	Per Annum	
			CAT A - Exploration etc.		18,750.00
			CAT B - Haulage etc.		6,000.00
			CAT C - Automobile, Heavy Duty Equipment (Large)		10,000.00
			CAT D - Automobile, Heavy Duty Equipment (Medium)		9,000.00
			CAT E - Automobile, Heavy Duty Equipment (Small)		7,500.00
			CAT F - Mechanical Services (Large)		10,000.00
			CAT G - Mechanical Services (Medium)		8,000.00
			CAT H - Mechanical Services (Small)		7,000.00
			CAT I - Petroleum Services		5,000.00
			CAT J - Transport & Catering Services		4,500.00
			CAT K - Medical Services, Consultants, Technicians etc.		3,000.00
			CAT L - Other Professional Services		2,500.00

Item Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	2025 Rate (Gh¢ Gp)
148			Mobile Phone & Accessories Sales/ Assembling/Repairs	Per Annum	
			CAT A - Import/Assembling, Wholesale/ Retail/Repairs		750.00
			CAT B - Import/Wholesale/Retail/Repairs		550.00
			CAT C - Retail/Repairs		400.00
			CAT D - Retail Only		250.00
			CAT E - Repairs Only		150.00
149	A		Mothercare Shops	Per Annum	
	i		Wholesale		
			CAT A - Wholesale/Retail		1,500.00
			CAT B - Wholesale Only		1,000.00
	ii		Retail		
			CAT A - Large Scale		600.00
			CAT B - Medium Scale		300.00
			CAT C - Small Scale		200.00
150	A		Musical Equipment	Per Annum	
	i		Musical Instrument Sales		
			CAT A - Wholesale/Retail		400.00
			CAT B - Retail (Medium)		350.00
			CAT C - Retail (Small)		200.00
	ii		Musical Speaker Manufacturers & Sales		200.00
151			Non-Governmental Institutions (Renewal)	Per Annum	
			CAT A - International NGOs/CSOs/FBOs		500.00
			CAT B - Local NGOs/CSOs/FBOs		200.00
			CAT C - Community NGOs/CSOs/FBOs		100.00
152			Online Trading/Service Providers	Per Annum	
			CAT A - Multi Services		1,500.00
			CAT B - Dual Services		1,000.00
			CAT C - Single Service		700.00
153			Optical Services	Per Annum	
			CAT A		1,500.00
			CAT B		1,000.00
			CAT C		650.00
			CAT D		400.00
154			Palm/Kernel Oil Extraction Companies	Per Annum	10,000.00
155			Paper Product Companies	Per Annum	
			CAT 'A'		450.00
			CAT 'B'		350.00
			CAT 'C'		250.00

Item Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	2025 Rate (Gh¢ Gp)
156			Petrochemical Companies	Per Annum	
			CAT A - Refineries		52,000.00
			CAT B - Oil Exploration		55,000.00
			CAT C - Gas Processing Plants		40,000.00
			CAT D - Oil Import/Storage		20,000.00
			CAT E - Transportation and Storage of CAT A		12,000.00
			CAT F - Transportation and Storage of CAT B		10,000.00
			CAT G - Bulk Oil Distribution Companies of CAT A		8,000.00
			CAT H - Bulk Oil Distribution Companies of CAT B		6,100.00
157	A		Pharmaceutical Companies	Per Annum	
	i		Pharmacies		
			CAT A - Manufacture		10,000.00
			CAT B - Wholesale		2,000.00
			CAT C - Wholesale & Retail		1,500.00
			CAT D - Retail Large		1,000.00
			CAT E - Retail Medium		800.00
			CAT F - Retail Small		400.00
			CAT G - Pharmaceutical Raw Material Suppliers		700.00
	ii		Over the Counter Medicine Sellers (OTCMs) (Licenced Chemical Shops)		250.00
158			Photographers/Video Operators	Per Annum	
			CAT A - Photo/Video Company with Labs		600.00
			CAT B - Photo/Video Company without Labs		500.00
			CAT C - Photographic Laboratory		250.00
			CAT D - Photo Shops/Studio		200.00
			CAT E - Individual Video and Photography Operators		150.00
159			Plastic/Bottle Dealers - Used	Per Annum	
			CAT 'A'		700.00
			CAT 'B'		400.00
			CAT 'C'		150.00
160			Plastic Processing and Manufacturing Companies	Per Annum	
			CAT A - Bulk Product Lines (e.g. Tanks, Pipelines)		4,000.00
			CAT B - Light product lines (e.g. Plastic Chairs)		1,500.00
			CAT C - Others (Household Wares)		1,000.00
			CAT D - Polyethylene		500.00
			Water Tanks (eg. Polytank)		
			CAT A - Wholesale (Large)		1,500.00
			CAT B - Wholesale (Small)		1,300.00
			CAT C - Retail		800.00

Item Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	2025 Rate (Gh¢ Gp)	
161	i.		Plastic Product Sales (Including Water Tanks)	Per Annum		
			CAT A - Wholesale (Large)		400.00	
			CAT B - Wholesale (Small)		300.00	
	ii.		Water Tanks (eg. Polytank)			
			CAT A - Wholesale (Large)	1,500.00		
			CAT B - Wholesale (Small)	1,300.00		
			CAT C - Retail	800.00		
162			Poultry Farms	Per Annum		
			CAT A - Large		300.00	
			CAT B - Small		250.00	
163			Private Meat Van	Per Annum	100.00	
164			Private Recreational Parks	Per Annum		
			CAT A - Large Scale		20,000.00	
			CAT B - Medium Scale		15,000.00	
			CAT C - Small Scale		10,000.00	
165	A i		Private Institutions	Per Annum		
			Private Security			
			CAT - 'A'		2,000.00	
	i.			CAT - 'B'	1,400.00	
				CAT - 'C'	1,000.00	
				Private Information Agencies	Per Annum	
	ii.			CAT - 'A' (Locals Only)	400.00	
				CAT - 'B' (Others)	300.00	
				Private Liaison Offices		
	iii.			CAT - 'A' (International)(eg.Nestle West Africa Ltd.)	2,500.00	
				CAT -'B' (Locals with Foreign Partners) eg. AGBEVCO	1,500.00	
				CAT -'C' Locals	1,000.00	
	iv a			Private Occupational Pension Scheme		
				CAT 'A' (eg.Pensions Alliance Trust)	2,000.00	
				CAT 'B' (eg. Petra Trust)	1,800.00	
b			CAT 'C' (eg.Others)	1,400.00		
			Private Management Consultancy Services			
			International Services			
			CAT 'A' (eg. GoldKey)	13,500.00		
			CAT 'B' (eg. West Africa Health Care Ltd)	6,000.00		
			CAT 'C'	3,500.00		
			Local Services			
			CAT 'A' (ACC Tech Gh.Ltd-Computerized System)	2,000.00		
			CAT 'B' (Sagevest Holdings Ltd.)	1,500.00		
			CAT 'C' (eg. Applied Research & Management Con.)	1,000.00		

Item Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	2025 Rate (Gh¢ Gp)
	B		Power & Energy Dealers		
	i		Private power Producers		
			CAT 'A' (Large)		11,000.00
			CAT 'B' (Medium Scale.)		9,000.00
			CAT 'C' (eg. Small Scale)		7,000.00
	ii		<i>Thermal Plant Construction Contractors</i>		
			CAT 'A' (Large)		21,000.00
			CAT 'B' (Medium Scale)		19,000.00
			CAT 'C' (Small)		10,000.00
	iii		<i>Sub-Contractors (Technical & Civil Works)</i>		
			CAT 'A'		21,000.00
			CAT 'B'		15,000.00
166	A		Professional Firms/Individuals	Per Annum	
	i.		<i>(Architectural, Auditing, Accounting, Engineering, Legal Firms etc.)</i>		
			CAT A - International		5,000.00
			CAT B - National		4,000.00
			CAT C - Regional		1,500.00
			CAT D - Local		1,000.00
			CAT E - Solo		700.00
	ii.		<i>Draughtsmanship Business</i>		
			CAT 'A'		200.00
	iii		<i>Other Contractors</i>		
			CAT A - Private Revenue Contractors		600.00
			CAT B - Disinfestation Agencies		500.00
			CAT C - Disinfestation Agency (Individual)		300.00
167			Publishing Houses	Per Annum	
			CAT A - Publishing and Wholesale		1,700.00
			CAT B - Publishing and Retail Outlets		1,400.00
			CAT C - Publishing Only (Medium)		1,200.00
			CAT D - Publishing Only (Small)		600.00
168			Quarry/Sand Operators	Per Annum	
			CAT A - Mechanised Quarry (Large)		1,300.00
			CAT B - Mechanised Quarry (Medium)		850.00
			CAT C - Mechanised Quarry (Small)		250.00
			CAT D - Sand Winning		200.00
			CAT E - Stone, Laterite & Gravels Contractors		150.00
169	A		Real Estate Operators	Per Annum	
	i.		<i>Agents</i>		
			CAT A - Large Scale Company - International		5,000.00
			CAT B - Large Scale -Local		3,000.00
			CAT C - Medium Scale		1,500.00

Item Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	2025 Rate (Gh¢ Gp)
	ii.		<i>Developers</i>		
			CAT A		7,500.00
			CAT B		7,000.00
			CAT C		4,000.00
			CAT D		2,500.00
	iii.		<i>Property Managers</i>		
			CAT A - Large Scale (International)		8,000.00
			CAT B - Medium Scale (National)		6,000.00
			CAT C - Small Scale (Local)		4,000.00
	iv.		<i>Renting of Properties as a Business</i>		
			CAT A -		6,000.00
			CAT B -		5,000.00
			CAT C		3,000.00
			CAT D		1,800.00
170			Recycling Plants/Companies	Per Annum	
			CAT 'A'		3,500.00
			CAT 'B'		2,500.00
			CAT 'C'		1,600.00
171			Refrigerator/Air Condition Mechanics	Per Annum	
			CAT 'A'		450.00
			CAT 'B'		300.00
172			Rubber Stamp Makers	Per Annum	100.00
173			Rubber Cutting Machine Operators	Per Annum	
			CAT 'A'		100.00
174	A.		Safety Goods/Accessories	Per Annum	
	i		<i>Protective Wears (e.g. PPEs)</i>		
			CAT A - Health & Workplace (Large)		1,500.00
			CAT B - Health & Workplace (Medium)		900.00
			CAT C - Health Items only		700.00
			CAT D - Workplace Items Only		300.00
			CAT E - Producers Only		210.00
	ii		<i>Fire Extinguisher Dealers</i>		
			CAT 'A'		500.00
			CAT 'B'		280.00
175	A.		Sanitary Facilities - Private	Per Annum	
	i		<i>Bathroom Operators</i>		
			CAT A - Above 12 Showers (Including Toilet Facility)		500.00
			CAT B - 9 -12 Showers (Including Toilet Facility)		400.00
			CAT C - Up to 8 Showers (Including Toilet Facility)		350.00
			CAT D - 13 Showers and Above		250.00
			CAT E - 12 Showers and Below		200.00

Item Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	2025 Rate (Gh¢ Gp)
	ii		Toilet Operators (Private)		
			CAT A - Above 24 Seater		800.00
			CAT B - Up to 24 Seater		500.00
			CAT C - 9-16 Seater		300.00
			CAT D - Up to 8 Seater		250.00
	iii		Urinal Operators (Private)		250.00
176			Satellite TV/Dish Installation Dealers	Per Annum	
			CAT 'A'		300.00
			CAT 'B'		200.00
177			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)		600.00
			CAT D - Very Small Scale (Collection Points)		300.00
			CAT E - Individual Collectors		150.00
178			Security Fencing Companies	Per Annum	
			CAT A - Large Scale		550.00
			CAT B - Medium Scale		350.00
			CAT C - Small Scale		200.00
179			Service/Filling Stations	Per Annum	
			CAT A - Multi Purpose - Large (eg. Fuel, Shopping Centre, Vulcanizing, Washing Bay, etc.)		4,000.00
			CAT B - Multi Purpose - Medium (eg. Fuel, Shopping Centre, Vulcanizing, Washing Bay)		3,000.00
			CAT C - Fuel and Shopping Centres		2,500.00
			CAT D - Fuel, and Washing Bay		2,200.00
			CAT E - Fuel Only		2,000.00
			CAT F - Surface Tank Points		500.00
			CAT G - Sale of Lubricants		300.00
			CAT H - Kerosene		200.00
			CAT I - LPG Retail Points (Large)		1,000.00
			CAT J - LPG Retail Points (Medium)		800.00
			CAT K - LPG Retail Points Only (Small)		500.00
180			Shipping Companies	Per Annum	50,000.00
181			Signage Makers	Per Annum	
			CAT A - Digital		300.00
			CAT B - Non-digital		200.00
182			Signage Writers	Per Annum	
			CAT A - Electronic		250.00
			CAT B - Manual		200.00

Item Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	2025 Rate (Gh¢ Gp)
183			Software Development/Software Support Companies	Per Annum	
			CAT A - International Companies		10,000.00
			CAT B - National Large		7,000.00
			CAT C - National Medium		3,500.00
			CAT D - National Small		2,000.00
			CAT E - Individual Developers		700.00
184			Straw Basket Weavers and Sales	Per Annum	100.00
185	A.		Telecommunication Companies	Per Annum	
			CAT A - Head Office		25,000.00
			CAT B - Branch Offices		20,000.00
			CAT C - Service Centres (Retail Shops)		7,500.00
			CAT D - Outsourced Service Centres (Retail Shops)		5,500.00
	B		Internet Services Providers (ISP)		
			CAT A		5,500.00
			CAT B		2,500.00
			CAT C		1,500.00
			CAT D		1,000.00
	iii.		<i>Tower Infrastructure & Other Service Providers</i>		7,000.00
	iv.		<i>IT Solutions</i>	Per Annum	
			CAT A		3,500.00
			CAT B		2,700.00
			CAT C		2,000.00
	C.		Tower Infrastrtcture & Other Services Providers		7,000.00
186			Terrazzo Making	Per Annum	
			CAT A - One Machine and Above		150.00
187			Timber Products Retail Outlets	Per Annum	
			CAT A - Large Scale		400.00
			CAT B - Small Scale		200.00
188			Trade/Custom/Inspection Companies	Per Annum	
			CAT 'A'		2,000.00
			CAT 'B'		1,700.00
			CAT 'C'		1,200.00
189	A.		Tourism Licenced Facilities	Per Annum	
	i.		Accommodation Facilities		
			<i>Hotels/Beach Resorts/Motels/Apartments</i>		
			CAT A - Five Star		7,000.00
			CAT B - Four Star		5,500.00
			CAT C - Three Star		1,300.00
			CAT D - Two Star		800.00
			CAT E - One Star		600.00

Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	2025 Rate (Gh¢ Gp)
	ii.		<i>Guesthouses</i>		
			CAT A- Non Association Members		450.00
			CAT B - Association Members		300.00
	iii.		<i>Budget Hotels</i>		
			CAT A- Non Association Members		400.00
			CAT B - Association Members		300.00
	iv.		<i>Hostels (Private)</i>		
			CAT A - Large		1,500.00
			CAT B - Medium		1,200.00
			CAT C - Small		1,000.00
	B.		Beach Recreational Facilities		
			CAT 'A'		1,300.00
			CAT 'B'		800.00
	C.		Body Building Gyms		
			CAT A - Large Scale (Club Setting)		1,000.00
			CAT B - Medium Scale		700.00
			CAT C - Small Scale		400.00
	D.		Food & Beverage (Eating/Catering Houses)		
			Formal Catering Services		
	i		<i>Restaurants</i>		
			CAT A - Grade 1		3,000.00
			CAT B - Grade 2		2,000.00
			CAT C - Grade 3		1,500.00
			CAT D - Grade 4		800.00
	ii		<i>Restaurants with Nightclub</i>		3,000.00
	iii		<i>Restaurants with Delivery</i>		
			CAT A - Grade 1		2,200.00
			CAT B - Grade 2		1,700.00
			CAT C - Grade 3		1,000.00
	iv		<i>Fast Food</i>		
			CAT A - Grade 1		1,500.00
			CAT B - Grade 2		1,000.00
			CAT C - Grade 3		500.00
	v		<i>Coffee Shop</i>		
			CAT A - Grade 1		800.00
			CAT B - Grade 2		600.00
			CAT C - Grade 3		300.00
	vi		<i>Salad Bars</i>		
			CAT A - Grade 1		600.00
			CAT B - Grade 2		450.00
			CAT C - Grade 3		300.00
	vii		<i>Highway Rest Stops</i>		
			CAT A - Grade 1		1,500.00
			CAT B - Grade 2		1,000.00
			CAT C - Grade 3		500.00

Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	2025 Rate (Gh¢ Gp)
	E.		Informal Catering Services		
	i		<i>Traditional Catering Establishments (Chop Bars)</i>		
			CAT A		300.00
			CAT B		250.00
			CAT C		200.00
	ii		<i>Drinking Bars</i>		
			CAT A - Grade 1		400.00
			CAT B - Grade 2		200.00
			CAT C - Grade 3		150.00
	iii.		<i>Snack Bars</i>		
			CAT A - Grade 1		200.00
	iv		<i>Outdoor Catering Establishments</i>		
			CAT A - Grade 1		200.00
	v		<i>Local Fast Food Vendors Delivery Services</i>		
			CAT A - Grade 1		320.00
			CAT B - Grade 2		280.00
	vi		<i>Delivery Services</i>		
			CAT A - General Delivery Services		250.00
			CAT B - Food Delivery Services		200.00
			CAT C - Other Delivery Services		150.00
	F.		Multi-Purpose Facilities		
	i.		<i>Conference Centre</i>		
			CAT A - Grade 1		1,000.00
			CAT B - Grade 2		500.00
	ii.		<i>Event Centre</i>		
			CAT A		5,000.00
			CAT B		3,000.00
			CAT C		1,500.00
			CAT D		1,000.00
	iii.		<i>Event Organiser</i>		
			CAT A		1,500.00
			CAT B		1,000.00
			CAT C		500.00
	iv.		<i>Convention/Exhibition Centre</i>		
			CAT A - Grade 1		1,200.00
			CAT B - Grade 2		600.00
	v.		<i>Banquet Facilities</i>		
			CAT A - Grade 1		6,000.00
			CAT B - Grade 2		3,000.00
	G		Nightclubs and Theatres		
	i.		<i>Nightclub</i>		
			CAT A - Grade 1		2,000.00
			CAT B - Grade 2		1,000.00
	ii.		<i>Pub</i>		
			CAT A - Grade 1		500.00
			CAT B - Grade 2		300.00

Item Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	2025 Rate (Gh¢ Gp)
	iii.		Movie House		
			CAT A - Grade 1		800.00
			CAT B - Grade 2		600.00
	iv.		Theatre		
			CAT A - Grade 1		1,500.00
			CAT B - Grade 2		800.00
	v.		Spa		
			CAT A - Spa with other Services		1,000.00
			CAT B - Spa with other Services		700.00
			CAT C - Spa Only		400.00
	H.		Travel Trade Enterprises		
	i.		Travel and Tour Operators		
			CAT A - Travel and Tour		1,500.00
			CAT B - Travel and Tour		1,000.00
			CAT C - Tour Operators		500.00
	ii.		Car Hiring/Rental Services		
			CAT A - Large Scale		1,200.00
			CAT B - Medium Scale		800.00
			CAT C - Small Scale		400.00
190	A.		Transport Companies	Per Annum	
	i.		Road Operators		
			CAT A - With own Terminal		3,500.00
			CAT B - Operating from Publicly Owned Terminal		3,100.00
	ii.		Rail Operators		
			CAT 'A'		4,000.00
			CAT 'B'		1,000.00
	iii.		Fuel Haulage Companies		
			CAT A - 20 Trucks and Above		10,000.00
			CAT B - 11- 19 Trucks		8,000.00
			CAT C - 5-10 Trucks		7,000.00
			CAT D - 1-5 Trucks		6,000.00
	iv.		Bullion Service Companies		
			CAT A - 10 & Above Vans		5,500.00
			CAT B - 5 to 9 Vans		4,000.00
			CAT C - Below 5 Vans		3,000.00
191	A.		Transport Charges - Commercial	Per Annum	
	i		Transport Unions (Lorry park Operations)		
			CAT 'A'		750.00
			CAT 'B'		520.00
			CAT 'C'		150.00
			CAT 'D'		100.00
	ii		Ride Hailing Service		
			CAT 'A' e.g Uber, Bolt, Yango		1,500.00
			CAT 'B' e.g Taxify, Others int.		1,200.00
			CAT 'C' e.g Shaxi, Other Locals		800.00
			Trotro/Bus Licence		50.00

Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	2025 Rate (Gh¢ Gp)
192	A. i ii		Treatment/Storage Plants <i>Gas Storage Plants</i> <i>Waste Treatment Plants</i> CAT A - Sewage B - E-waste CAT C - Others	Per Annum	35,000.00 1,000.00 900.00 800.00
193			Tyre Manufacturing CAT A - Manufacturers	Per Annum	1,000.00
194			TV & Radio Repairers	Per Annum	150.00
195			Upholstery Dealers CAT A - Production & Sales CAT B - Sales CAT C - Production		700.00 550.00 300.00
196			Used Clothing Sales ('Second Hand') CAT A - Importers/Wholesalers CAT B - Distributors CAT C - Retailers (Shops)	Per Annum	300.00 200.00 150.00
197			Utility Vendors	Per Annum	400.00
198			Vehicle Examination & Licencing Centres - Private CAT 'A' CAT 'B'	Per Annum	4,000.00 3,500.00
199			Veterinary Clinic/Hospital CAT A - Vet, Lab and Shop (e.g. MultiVet) CAT B - Vet and Shop CAT C - Shop Only	Per Annum	700.00 400.00 250.00
200	A. i ii		Warehouse (Private) <i>Customs Bonded Warehouse/Container Depot</i> CAT 'A' CAT 'B' CAT 'C' CAT 'D' Un-bonded Warehouse CAT A - 100m x 70m CAT B - 80m x 50m CAT C - 60m x 30m CAT D - 30m x 30m	Per Annum	5,000.00 4,000.00 2,000.00 1,300.00 2,000.00 1,500.00 1,000.00 600.00

Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	2025 Rate (Gh¢ Gp)	
201	A.	i	Waste Management Companies	Per Annum		
			<i>Dislodging Companies</i>			
				CAT 'A'		650.00
				CAT 'B'		380.00
	ii		Mine Waste Companies			
			CAT 'A'		12,500.00	
			CAT 'B'		8,250.00	
	iii.		Refuse Collection Companies			
			CAT 'A'		6,000.00	
			CAT 'B'		3,500.00	
			CAT 'C'		700.00	
	iv		CAT 'D'		400.00	
			Refuse Dump Container Depot Managers			
			CAT 'A'		350.00	
			CAT 'B'		300.00	
			CAT 'C'		200.00	
202			Wood Fuel	Per Annum		
			CAT A - Charcoal/Firewood		100.00	
	A.	i	Wood Sellers	Per Annum		
			<i>Bamboo Dealers</i>			
			CAT 'A'		150.00	
	ii		Plywood Sellers			
			CAT 'A'		400.00	
			CAT 'B'		200.00	
8.2 PERMITS						
1			Development/Planning Permits	Per Project		
			Forms			
	i.		<i>Development Permit Application Form</i>		100.00	
	ii.		<i>All Other Forms (e.g. Temporary Structures, Demolition, Renovation etc.)</i>		100.00	
2			Building Processing Fee (Non-Refundable Deposit)			
	i.		Residential		300.00	
			Single Storey Residential Development		350.00	
			2 Storey Residential Development		450.00	
			3 Storey Residential Development (below a gross floor area of 450m ²)		550.00	
			3 Storey and Above Residential Development (Above gross floor area of 450m ²)	400 + 30% of 400 per gross floor area of 450m ²	350+30% of 350 per gross floor area of 450m ³	
			Apartments	Per Unit	310.00	

Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	2025 Fees (Gh¢ Gp)
	ii.		Commercial		
	-		<i>Filling Station/Gas Station</i>		1,200.00
	-		<i>Shops</i>		
			Up to 2 Storey Shops Development		350.00
			Shops Development (below a gross floor area of 450m ²)		280.00
			Shops Development (above gross floor area of 450m ²)		200+30% of 84 per gross floor area of 5000 sq. ft
	-		<i>Hotels</i>		
			1 Storey Hotel Building		450.00
			2 Storey Hotel Building		550.00
			Storey Hotel Building		650.00
			Building (above a gross floor area of 450m ²)		250+30% of 150 per gross
	-		<i>Restaurants</i>		
			Single Storey Restaurant		450.00
			2 Storey Restaurant		500.00
			3 Storey Restaurant		650.00
			Building with gross floor area above 450m ²		350+30% of 150 per gross
	-		<i>Multi-storey Parking Facility</i>		
			2 Storey Parking Facility		500.00
			3 Storey Parking Facility		700.00
			Parking Facility (above a gross floor area of 450m ²)		600+15% of 500 per gross
	-		<i>Banking Hall</i>		
			1 Storey Banking Hall		400.00
			2 Storey Banking Hall		480.00
			3 Storey Banking Hall		750.00
			Banking Hall with a gross floor area above 450m ²		850+15% of 750 per gross floor
	-		<i>Radio/TV Station Building</i>		
			1 Storey Building		320.00
			2 Storey Building		450.00
			3 Storey Building		550.00
			Building with gross floor area above 450m ²		700+ 15% of 600 per gross floor
	-		<i>Telecommunication Mast</i>		6,500.00
	-		<i>Printing Houses</i>		
			1 Storey Printing House		200.00
			2 Storey Printing House		300.00
			3 Storey Printing House		370.00
			Building with gross floor area above 450m ²		500+15% of 450 per gross

Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	2025 Fees (Gh¢ Gp)
	-		<i>Funeral Home</i>		
			CAT A - 3 Storey Funeral Home		400.00
			CAT B - 2 Storey Funeral Home		300.00
			CAT C - Storey Funeral Home		320.00
			Funeral Home Building with gross floor area above 450m ²		500+15% of 450 per gross
iii.			Civic And Cultural		
	-		<i>Offices</i>		
			Up to 2 Storey Office		300.00
			3 Storey Office		400.00
			Building with gross floor area above 450m ²		470+15% of 425 per gross
			<i>Churches/Mosque</i>		
			1 Storey		220.00
			2 Storey		300.00
			3 Storey		350.00
			Building with gross floor area above 450m ²		450.00
	-		<i>Hospital/Clinic/Laboratory</i>		
			1 Storey Hospital/Clinic/Laboratory		300.00
			2 Storey Hospital/Clinic/Laboratory		420.00
			3 Storey Hospital/Clinic/Laboratory		550.00
			Building with gross floor area above 450m ²		300+30% of 66 per floor area of 5,000 sq. ft
iv.			Factories/Industrial Buildings		
	-		<i>Warehouse (Storage Only)</i>		
			1 Storey Warehouse (Storage Only)		350.00
			2 Storey Warehouse (Storage Only)		430.00
			3 Storey Warehouse (Storage Only)		550.00
			Building with gross floor area above 450m ²		270+ 30% of 120 per gross
	-		Warehouse and Office		
			1 Storey Warehouse and Office		230.00
			2 Storey Warehouse and Office		310.00
			3 Storey Warehouse and Office		350.00
			Building with gross floor area above 450m ²		220+30% of 84 per gross floor area of 5,000.sq.ft.
	-		<i>Warehouse and Residence</i>		
			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		420+15% of 450 per gross

Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	2025 Fees (Gh¢ Gp)
	-		Factories		
			Up to 2 Storey Factory		350.00
			Up to 3 Storey Factory		450.00
			Factory with gross floor area above 450m ²		1200+ 30% of 1200 per gross floor area of 450m ³
	-		Industrial Complex		
			Up to 2 Storey Industrial Complex		450.00
			Up to 3 Storey Industrial Complex		650.00
			Industrial Complex with gross floor area above 450m ²		750+ 15% of 750 per gross
	v.		Education (Private)		
	-		Preschool		
			1 Storey Preschool		220.00
			2 Storey Preschool		270.00
			3 Storey Preschool		320.00
			Building with gross floor area above 450m ²		220+30% of 84 per gross
	-		Basic School		
			1 Storey Basic School		220.00
			2 Storey Basic School		270.00
			3 Storey Basic School		320.00
			Building with gross floor area above 450m ²		220+30% of 84 per gross
	-		Second Cycle School		
			1 Storey Second Cycle School		450.00
			2 Storey Second Cycle School		520.00
			3 Storey Second Cycle School		600.00
			Building with gross floor area above 450m ²		1800+ 30% of 1500 per gross floor area of 450m ³
	-		Basic and Second Cycle		
			1 Storey Basic and Second Cycle School		570.00
			2 Storey Basic and Second Cycle School		730.00
			3 Storey Basic and Second Cycle School		850.00
			Building with gross floor area above 450m ²		2600+ 30% of 2100 per gross floor area of 450m ³
	-		Vocational/Technical		
			1 Storey Vocational/Technical School		500.00
			2 Storey Vocational/Technical School		650.00
			3 Storey Vocational/Technical School		750.00
			Building with gross floor area above 450m ²		2100+ 30% of 2100 per gross floor area of 450m ³

Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	2025 Fees (Gh¢ Gp)
-			<i>Tertiary</i>		
			1 Storey Private Tertiary School Building		1,000.00
			2 Storey Private Tertiary School Building		1,800.00
			3 Storey Private Tertiary School Building		2,500.00
			Building with gross floor area above 450m ²		4500+ 30% of 4000 per gross floor area of 450m ³
-			<i>Driving Schools</i>		
			1 Storey Private Driving School		700.00
			2 Storey Private Driving School		850.00
			3 Storey Private Driving School		950.00
			Building with gross floor area above 450m ²		2400+ 30% of 2100 per gross floor area of 450m ³
vi.			<i>Open Space & Recreational Development</i>		
			Sports Complex		1,200.00
			Events Centre		950.00
			Community Parks		350.00
-			<i>Commercial - Telecommunication Mast</i>		5,000.00
-			<i>Mixed Use</i>		5,000.00
-			<i>Recreational Development</i>		1,000.00
-			<i>Renovation/Rehabilitation/Refurbishment</i>		1,600.00
-			<i>Hoarding</i>		450.00
-			<i>Demolition</i>		750.00
-			<i>Fence Wall Only</i>		400.00
-			<i>Approval in Principle (AIP)</i>		2,000.00
-			<i>Certificate of Habitation/Occupancy</i>		400.00
vii.			<i>Validation of Spatial Data</i>	One Time Payment	
-			<i>Site Plan Extract</i>		
			0.5 acre		105.00
			5 acre - 10 acre (Local Plan Extract)		1,000.00
			Beyond 11 acres(Local Plan Extract)		2,000.00
			Quick Search (Endorsed)		100.00
-			<i>Zoning Comments</i>		200.00
-			<i>Surveying/Demarcation</i>		
			0.16 acre		270.00
			0.17 acre - 0.32 acre		450.00
			0.33 acre - 1 acre		675.00
			Above 1 acre		900.00
3			Building Permit Charges		
	A.		New Development		
	i.		Building/Permanent Structure	Cost of cConstruction	0.65%
	ii.		Hoarding Permit (Only)	Per Linear Metre	
	iii.		Fence Wall Permit (Only)	Cost of Construction	0.65%

Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	2025 Fees (Ghc Gp)
	iv.		Mast Permit (Installation)	One Time Payment	
			15 Metres		5,000.00
			30 Metres		10,000.00
			35 Metres		15,000.00
			Above 35 Metres		22,000.00
	B.		Building Permit Renewal (upon expiration of original permit/ extension of time)		
	i.		Residential	Per Case	1,000.00
	ii.		Commercial		2,500.00
	iii.		Factories/Industrial		5,000.00
	iv.		Civic & Cultural		2,500.00
	v.		Recreational Development		2,000.00
	vi.		Educational		2,000.00
	vii.		Renewal for Temporary Structures		200.00
	C.		Permit to Repair/Renovate/Rehabilitate/ Refurbish		
	i.		Telecommunication Mast	Per Installation	5,500.00
	ii.		Permanent Structures	Cost of Construction	0.65% of Cost of Renovation
	D.		Temporary Structure Permit (Constructional Site)	Per Meter Square	45.00
	E.		Temporary Structure Permit	Per Meter Square	
	i.		Containers		400.00
	ii.		Wooden Kiosks/Sheds		100.00
	G.		Other Charges		
	i.		Certified True Copy	Per Request	200.00
	ii.		Certificate of Habitation (COH)		30% of Building Permit Cost
	iii.		Demolition Permit	Per Metre Square	48.00
	iv.		Permit for Construction		
	v.		Road Crossing (Cutting) Permit	Per Metre	
	-		Asphalt Roads		250.00
	-		Paved/Surfaced Dressed Road		100.00
	-		Along Road		2.00
	vi.		Thrust Boring	Per Metre	
	-		Asphalt Pavement/Surface Dressed Road		20.00
	vii.		Permit For Construction of Tanks		
	-		Tank Farm	Per Meter Cube	800.00
	-		Additional Tanks (Filling Stations and Others)	Per Tank	1,200.00
	-		Fuel Pumps	Per Pump	1,800.00
	viii.		Road Block for Pouring of Premix Concrete		
			Cat A	Per Day	1,000.00
			Cat B	Per Day	750.00
			Cat C	Per Day	500.00

Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	2025 Fees (Ghc Gp)
	H.		Construction Cost for Building Permits		
	i		<i>Building Permit</i>		
			Guesthouse	m ²	25.00
			Hotels	m ²	26.00
			School	m ²	24.00
			Apartments	m ²	24.00
			Restaurants	m ²	23.00
			Offices	m ²	23.00
			Swimming Pools	m ²	20.00
			Fence Wall	m ²	18.00
			Pavements	m ²	16.00
			Septic Tank	m ²	14.00
			Renovation	m ²	6.00
			Pub	m ²	22.00
			Church	m ²	22.00
			Mosque	m ²	21.00
			Warehouse	m ²	25.00
	ii		<i>Non-Commercial</i>		
			1st Class Residential	m ²	18.00
			2nd Class Residential	m ²	17.00
			3rd Class Residential	m ²	16.00
			4th Class Residential	m ²	15.00
4			Approval Fees for Land Application		
	A.		Sub-Divisions		
			Less than 1acre		1,800.00
			1-5 acres		2,400.00
	i.		<i>Residential</i>		
			<i>1st Class</i>		
			0.16 acre		7,000.00
			0.17 acre		8,000.00
			0.33 acre - 1 acre		9,500.00
			Above 1 acre	Per Acre	15,000.00
			<i>2nd Class</i>		
			0.16 acre		3,000.00
			0.17 - 0.32 acre		4,000.00
			0.33 - 1 acre		5,500.00
			Above 1 acre	Per Acre	7,500.00
			<i>3rd Class</i>		
			0.16 acre		1,800.00
			0.17 - 0.32 acre		3,100.00
			0.33 - 1 acre		4,500.00
			Above 1 acre	Per Acre	700.00
	ii.		<i>Commercial</i>		
			0.16 acre		9,500.00
			0.17 - 0.32 acre		12,000.00
			0.33 - 1 acre		13,500.00
			Above 1 acre	Per Acre	15,500.00

Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	2025 Fees (Gh¢ Gp)
	iii.		Industrial Heavy Duty		
			0.32 acre		7,500.00
			0.32 - 1 acre		11,000.00
			Above 1 acre	Per Acre	13,000.00
			Light Duty		
			0.32 acre		7,500.00
			0.32 - 1 acre		11,000.00
			Above 1 acre	Per Acre	13,000.00
	iv.		Civic and Cultural		
			0.32 acre		12,000.00
			0.32 - 1 acre		14,000.00
			Above 1 acre	Per Acre	17,000.00
	v.		Education		
			0.32 acre		12,500.00
			0.32 - 1 acre		14,000.00
			Above 1 acre	Per Acre	17,000.00
5			Change Of Use		
	A.		Land Use Changes		
	i.		Residential to Commercial		
			Less than 1 acre		5,100.00
			1-5 acres		6,000.00
	ii.		Residential to Educational		
			Less than 1acre		3,600.00
			1-5 acres		7,200.00
	iii.		Residential to Civic and Cultural		
			Less than 1acre		4,500.00
			1-5 acres		7,800.00
	iv.		Residential to Light Industrial		
			Less than 1acre		4,800.00
			1-5 acres		7,200.00
	v.		Industrial to Other Issues		
			Less than 1acre		7,800.00
			1-5 acres		9,300.00
	vi.		Educational to Other Issues		
			Less than 1acre		5,700.00
			1-5 acres		8,400.00
	vii.		Open Space to Other Issues		
			Less than 1acre		7,500.00
			1-5 acres		9,750.00
	B.		Publication of Approved Rezoning Request		6,000.00
	C.		Approval of Local Plan		
			5 to 100 Acres		20,000.00
			101 to 200 Acres		40,000.00
			Above 201 Acres		60,000.00

8.3 FEES						
Item	Sub	CoA Code	Description of Item	Frequency/ Measure	2025 Fees (Gh¢ Gp)	
Item	Item					
1			Burial (Cemetery) Fees			
	i.		General	Per Burial		
			CAT A - 1 - 5 Years			20.00
			CAT B - 6 -17 Years			100.00
			CAT C - Adults (18 years & above)			300.00
			CAT D - Tombstone e.g. Marble, Terrazzo, Vault			5,000.00
			CAT E - Concrete Vault with Building			8,000.00
			CAT F - Concrete Vault with Tombstone			5,000.00
			CAT G - Concrete Vault with Iron Bars/ Chain Fencing			3,000.00
			CAT H - Concrete Vault			2,000.00
	ii.		Grave Space Reservation - Public Cemetery			
			CAT A - Allocation	Onetime Payment		5,000.00
			CAT B - Renewal/Maintenance	Per Annum		250.00
	iii.		Cremation	Per Burial		
			CAT A - Foreigners			3,000.00
			CAT B - Non-Association Members, Ghanaians			500.00
			CAT C - Association Members, Ghanaians			500.00
	iv.		Exportation of Corpse (Outside Country)	Onetime Payment		2,000.00
	v.		Mausoleum	Per Burial		2,000.00
	vi.		Burials at Home (Applicable only to Areas with designated burial sites)	Per Burial		15,000.00
	vii.		Exhumation of Corpse	Per Court Order		1,500.00
2			Business/Product Promotion	One Week		350.00
3			Crusade Outreach/Concert Programmes	Per Day		100.00
4			Conservancy (Sanitary Services)			
	i.		Franchised			
			Public Toilet Operators	Per Month		Fee Based on Resolution of the Assembly
			WC & Other Technologies	Per Visit		Fee Based on Resolution of the Assembly
			KVIP	Per Visit		0.80
			Public Bathhouse Operators	Per Month		Fee based on Resolution of the Assembly
			Public Urinal Operators	Per Month		Fee based on Resolution of the Assembly

Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	2025 Fees (Ghc Gp)
	ii.		<i>Assembly Operated</i>		
			Public Toilet	Per Visit	1.00
			Public Bathhouse		
			- No Shower	Per Visit	1.50
			- With Shower	Per Visit	1.00
			Public Urinals	Per Visit	0.50
5			Environmental Health Inspection and Certification Fee		
	A.		Application Forms	Onetime	5.00
	B.		Suitability (Health) Certification - Institutions	Per Visit	
	i.		<i>Hotels/Beach Resorts/Motels/Apartments</i>		
	(a)		<i>Hotels</i>	Per Anum	
			CAT A - (5 Stars)		8,000.00
			CAT B - (4 Stars)		6,000.00
			CAT C - (3 Stars)		4,000.00
			CAT D - (1-2 Stars)		2,000.00
	(b)		<i>Guesthouse</i>	Per Anum	
			CAT A		800.00
			CAT B		600.00
	(c)		<i>Restaurants</i>	Per Anum	
			CAT A		2,500.00
			CAT B		2,000.00
			CAT C		1,500.00
			CAT D		1,000.00
	(d)		<i>Cottage Industries</i>	Per Anum	
	i.		<i>Water/Drink/Food (Primary Producers)</i>		
			CAT A - Large Scale		2,000.00
			CAT B - Medium Scale		1,500.00
			CAT C - Small Scale		1,000.00
	ii.		<i>Water/Drink/Food (Dealers/Users)</i>		
			CAT A - Guesthouses/Hostels		250.00
			CAT B - Restaurants/Private Schools		150.00
			CAT C - Chop and Drinking Bars		100.00
	(e)		Coffee Shop/Salad Bar/Ice Cream Shop	Per Anum	
			CAT A		1,000.00
			CAT B		800.00
			CAT C		500.00
	(f)		<i>Kitchen</i>	Per Anum	
			CAT A		1,000.00
			CAT B		800.00
			CAT C		500.00
	C.		Health Certificate - Individuals		50.00

Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	2025 Fees (Gh¢ Gp)
6			Export/Conveyance		
	i.		Animals		
			Cow (Foreign Herdsmen)	Per Animal	20.00
			Cow (Local Herdsmen)	Per Animal	20.00
			Sheep, Goats, Pigs, Donkey, Dog etc.	Per Animal	10.00
			Birds	Per Bird	2.00
			Fish	Per Basket	3.00
			Bushmeat	Per Animal	3.00
	ii.		Baobab		
			Large Truck	Per Load	150.00
			Medium Truck	Per Load	80.00
	iii.		Bamboo	Per 100 Culms	15.00
	iv.		Cane/Rattan		
			CAT A	Per Bundle	7.50
			CAT B	Per Maxi Bag	5.00
			CAT C	Per Mini Bag	3.00
	v.		Charcoal	Per Bag	20.00
	vi.		Cotton	Per Load	
			- Articulated Truck	Per Load	20.00
			- Mummy Truck	Per Load	15.00
			- Kia Truck	Per Load	7.00
	vii.		Cola Nut		
			CAT A	Per Maxi Bag	3.50
			CAT B	Per Mini Bag	2.00
	viii.		Firewood		
			- Articulated Truck	Per Load	55.00
			- Mummy Truck	Per Load	35.00
			- Kia Truck	Per Load	25.00
			- Abossey Okai Macho Motor King/ Donkey Cart	Per Load	10.00
	ix.		Fruits (Banana, Mango, Pawpaw, Pineapple, Pear, Oranges etc.)	Per Crate/Bag/Basket	4.00
	x		Cereals (Millet, Sorghum, Maize, Beans, Guinea Corn etc.)		
			Maxi Bag		5.50
			Mini Bag		2.50
	xi.		Coconut		
			- Articulated Truck	Per Load	325.00
			- Mummy Truck	Per Load	250.00
			- Kia Truck	Per Load	190.00
	xii.		Limestone		
			- Above 7 Tonnes	Per Load	90.00
			- 6 to 7 Tonnes	Per Load	70.00
			- Up to 5 Tonnes	Per Load	45.00
	xiii.		Milled Foods (Corn Dough, Cassava Dough, Groundnut Paste, Gari etc.)	Per Bag/Per Container	6.00

Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	2025 Fees (Gh¢ Gp)
	xiv.		<i>Palm Fruit</i>	Per Load	
			- Articulated Truck	Per Load	35.00
			- Mummy Truck	Per Load	45.00
			- Kia Truck	Per Load	30.00
			- Abossey Okai Macho'	Per Load	18.00
			- Motor King'	Per Load	9.00
	xv.		<i>Stones/Quarry/Gravel Products</i>		
			- Above 7 Tonnes	Per Load	35.00
			- 6 to 7 Tonnes	Per Load	25.00
			- Up to 5 Tonnes	Per Load	15.00
	xvi.		<i>Sand</i>		
			- Above 7 Tonnes	Per Load	25.00
			- 6 to 7 Tonnes	Per Load	15.00
			- Up to 5 Tonnes	Per Load	10.00
			<i>Smoked Meat/Fish Per Bag</i>		90.00
			Small Bag		50.00
	xvii.		<i>Roots and Tubers</i>		
			<i>Yam</i>		
			- Count	100 Pieces	10.00
			- Articulated Truck	Per Load	150.00
			- Mummy Truck	Per Load	50.00
			- Kia Truck	Per Load	40.00
			- 'Abossey Okai Macho'	Per Load	20.00
			- 'Motor King'	Per Load	15.00
			<i>Cocoyam, Cassava, Potato, etc.</i>		
			CAT A	Per Maxi Bag	5.00
			CAT B	Per Mini Bag	2.00
	xviii.		<i>Vegetable Dealers</i>	Per Bag/Crate/Basket	3.00
	xix.		<i>Palm Oil, Coconut Oil, Groundnut Oil</i>	Per Gallon (4.5 Litres)	5.00
	xx.		<i>Shea Nuts</i>	Per Maxi Bag	140.00
			<i>Shea Nuts</i>	Per Mini Bag	60.00
	xxi.		<i>Shea Butter</i>	Per Tonne	27.00
	xxii.		<i>Sawn Wood Export</i>		
			- KIA Truck	Per Load	100.00
			- Tipper Truck	Per Load	170.00
			- Cargo Truck	Per Load	200.00
			- Articulated Truck	Per Load	300.00
	xxiii.		<i>Off-Loading/Landing Fee</i>		
			CAT A - Articulated Truck		250.00
			CAT B - Cargo Trucks & Buses		200.00
7			Hawkers' Fee	Per Day	1.00
8			Information Van Hiring (Assembly's)	Per Use	
			CAT A - Public Use		150.00
			CAT B - Private Use		170.00
9			ICT Centre Operations (Assembly's)	To be Determined by Assembly	

Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	2025 Fees (Gh¢ Gp)
10	i.		Lorry Park Fee/Toll Commercial Vehicles	Per Day	
			Taxi		1.00
			Mini Bus Up to 12-23 Seater		1.00
			Bus/Kia Up to 24-33 Seater		2.00
			Bus/Kia (33 Seater +)		3.00
			Articulated Truck		5.00
			Tipper Truck		5.00
			Rig Saw (Yellow Tricycle)		1.00
			Non-Lorry Park Mobile Vehicles (e.g. Taxi)		5.00
			Wheel Cart/Trolley		1.00
	ii.		Private Vehicles	Per Hour	
			Saloon Cars		5.00
			Long Parking Full Day		10.00
			Mini Cargo Bus		15.00
			Medium Trucks		15.00
			Big Cargo Trucks		20.00
			Articulated Trucks		30.00
			Monthly Parking (for all vehicles)		100.00
11			Market	Per Day/Night	
			Market Tolls (Daily/Night Tolls)		2.00
12			Marriage Fees		
			Ordinance (Cap 127) Registration Certificate	Per Registration	200.00
			Customary Marriage (Resident)	Per Registration	200.00
			Customary Marriage (Foreign)	Per Registration	1,000.00
			Divorce Certificate (Customary)	Per Document	350.00
			Certificate of Marriage	Per Document	200.00
			Certified True Copy	Per Document	200.00
			Authentication of Marriage Certificate (Request by 3rd Parties)	Per Document	200.00
			Filing of Notice/Caveat	Per Case	100.00
			Marriage Ceremony (Weekend)	Per Case	400.00
			Search Fee (for Marriage Registration)	Per Case	100.00
			Search Fee (Marriage Certificate)	Per Document	150.00
			Licencing of Churches for Marriage	Per Church	2,000.00
			Spinster/Bachelor Certificate	Per Document	300.00
13			Mobile Sales Vans (Per Vehicle)	Per Day	3.00
14			On-Street Parking		
			All Vehicle Types	Up to First 3 Hours	12.00
			All Vehicle Types	Additional Time (Per Hour)	8.00
			Company Parking	Per Day	15.00
			Shop Owners Parking	Per Week	25.00

Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	2025 Fees (Gh¢ Gp)
15			Other Fees Declaration of Household		150.00
16			Sale of Contract Documents (All Categories) CAT A - Above 550,000 (Approved by Regional Tender Review Committee) CAT B - Above 75,000 - 550,000 (Approved by Entity Tender Committee) CAT C - Up to 75,000 (Approved by Entity Head)	One Time Payment	600-700 300-350 200-250
17			Search Fee (General Information)	Per Case	50.00
18			Slaughterhouse CAT A - Large Animals CAT B - Small Animals		23.00 10.00
19			Meat Van (Assembly - Door to Door Delivery) CAT A - Cow CAT B - Small Animals		3.00 2.00
20	A		Special Registration Fee Mining Companies' Registration CAT A - Large Scale CAT B - Medium Scale CAT C - Small Scale CAT D - Prospecting CAT E - Publication CAT F - Publication (Quarry) CAT G - Salt Mining	Onetime Payment Per Publication/ Location	15,000.00 14,000.00 12,000.00 11,000.00 4,300.00 40.00 1,200.00
	B		Non-Governmental Institutions' Registration CAT A - International NGOs/CSOs CAT B - Local NGOs/CSOs CAT C - Community CSOs/CSOs	Onetime Payment	450.00 300.00 100.00
21	i.		Warehouse Charges (in the Market) <i>Daily/Overnight Charges (Per Head Load)</i>		1.00
	ii.		Monthly Charges General Charges (Per Square Meters) Handling Charges (Per Tonne) Storage (Per Tonne) Administrative Charges (Per Tonne)		1.30 10.00 5.00 5.00 7.00

Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	2025 Fees (Gh¢ Gp)
	iii.		Liquid oil (Drums - Per Head Load)		4.50
			One (1) Drum		2.50
			One (1) Jerri Can		2.50
			Others (Negotiable)		2.50 -7.00
22			Warehouse Charges (Outside Market)	Per Month	
			CAT A - Above 20 Sq. Metres		1,800.00
			CAT B - 16 to 20 Sq. Metres		1,350.00
			CAT C - 11 to 15 Sq. Metres		900.00
			CAT D - 6 to 10 Sq. Metres		450.00
			CAT E - Up to 5 Sq. Metres		225.00
23			Waste Management	Per Trip	
	A		Dislodgement of Liquid Waste		
			Dislodging		500.00
			Tipping Fee (Liquid Waste)		35.00
	B		Solid Waste Collection		
	i.		Industrial/Commercial		
			120 to 240 Litre (Special Containers)	Per Month	200.00
			1100 Litres	Per Month	600.00
			3200 Litres	Per Month	1,200.00
			7000 Litres	Per Month	1,500.00
			12000 Litres	Per Month	1,850.00
			23000 Litres	Per Month	2,320.00
			23m ³	Per Trip	150.00
			15m ³	Per Trip	125.00
			12m ³	Per Trip	100.00
			10m ³	Per Trip	85.00
			Special Container (7m ³)	Per Trip	18.00
			Construction Waste	Per Trip	325.00
			Educational Institutions	Per Month	100.00
			Factory Service - On Call	Per Trip	500.00
			Factory Service - Regular Service	Per Month	325.00
			Industrial Waste	Per Trip	500.00
			Hospitals/Clinics	Per Month	275.00
			Skip Loader Service	Per Trip	750.00
	ii.		Hiring of Refuse Containers Commercial Rate (Hotels, Restaurants, etc.)	Per Trip	
			CAT A - 23m ³ Container		325.00
			CAT B - 12m ³ to 15m ³ Container		165.00
			CAT C - 120 Litre to 240 Litre Bin		8.00
	iii.		Solid Waste Dumping		
			CAT A - Domestic Waste		37.00
			Skip Truck/Roll-on Truck	Per Trip	25.00
			Kia Truck	Per Trip	8.00
			Motor King	Per Trip	100.00

Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	2025 Fees (Gh¢ Gp)
			CAT B - Commercial Waste	Per Tonne	120.00
			CAT C - Industrial Waste	Per Tonne	50.00
			CAT D - Port Waste	Per Tonne	425.00
			CAT E - Construction Waste	Per Tonne	1,500.00
			CAT F - Destruction of Goods	Per Tonne	2,200.00
	C		Solid Waste Collection Services (Domestic)	Per Month	
	i.		Communal Collection Service		
			CAT A - Pay-as-you-dump		1.50
	ii.		Door to Door Collection Service		
			CAT A - 1st Class Residential Area		70.00
			CAT B - 2nd Class Residential Area		40.00
			CAT C - 3rd Class Residential Area		25.00
	iii.		Sewage Maintenance Fees		
			CAT A - Public Toilets		5.00
			CAT B - Domestic Toilets		4.50
			CAT C - Institutional Toilets		4.50
24			Road Block	Per Day	
			CAT A - Collector Access		350.00
			CAT B - Local Access		200.00
			CAT C1 -Road Block for Heavy Machinery (Construction)		1,000.00
			CAT C2 - Road Block for Heavy Machinery (Construction)		600.00
25			Towing Charges	Per Case	
			Private Vehicles (e.g. Saloon/4x4/SUVs)		500.00
			Light Heavy Vehicles (Kia Trucks and Buses)		500.00
			Dump Trucks (Tipper Trucks)		500.00
			Heavy Duty (e.g. Articulated Trucks)		1,000.00
			Tricycle Motors		50.00
			Spot Fine		200.00
26			Vehicle Stickers & Commercial Driver's Licence	Per Annum	
			Union Members Taxi		35.00
			Union Members Trotro		25.00
			Non Union Members Taxi		40.00
			Non Union Members Trotro		55.00
	ii.		General		
			Taxi		25.00
			Heavy Duty /Light Truck A		45.00
			Light Duty /Light Truck B		35.00
			Pick Up		45.00
			Multi-Purpose		35.00
			4 - Wheel Cart (Truck)		10.00
			1 & 2- Wheel Cart		5.00
			Tricycles/Motorcycles (Per Unit)		35.00
			Bicycle (Per Unit)		25.00

Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	2025 Fees (Gh¢ Gp)
	iii.		<i>Buses/Trotro</i>		
			46 Passengers and Above		65.00
			34 - 45 Passengers		50.00
			24 - 33 Passengers		40.00
			8 - 23 Passengers		35.00
	iv.		<i>Renewal of Vehicle Licences</i>		
			Taxi		30.00
			Buses/Trotro		30.00
	v.		<i>Trucks</i>		
			Articulated/Timber Trucks		135.00
			Cargo Trucks (Above 10 Tonnes)		55.00
			Cargo Trucks/Kia (Below 10 Tonnes)		35.00
			Tipper Trucks		
			Up to 9.5 Cubic Metres		65.00
			10 - 14 Cubic Metres		95.00
			15 - 25 Cubic Metres		125.00
	vi.		<i>Tankers</i>		
			1,100 - 1,500 Gallon Capacity		155.00
			2,000 - 2,500 Gallon Capacity		205.00
			3,000 - 7,000 Gallon Capacity		255.00
	vii.		<i>Earth/Excavating/Levelling Machinery</i>		
			Bitumen Distributor		600.00
			Bitumen Tanker		400.00
			Other Heavy Duty Equipment		300.00
	viii.		<i>Bulldozers</i>		
			- D. 6		130.00
			- D. 7		250.00
			- D 8		350.00
			Dumper		40.00
			Excavator		250.00
			Flat Truck		350.00
	ix.		<i>Forklift</i>		
			21 Tonnes and Above		250.00
			1 - 20 Tonnes		80.00
	x		<i>Crane Mounted</i>		
			60 - 100 Tonnes		60.00
			101 - 150 Tonnes		80.00
			151 - 250 Tonnes & Above		90.00
			Prime Mover		350.00
			Motor Grader (125 HPL)		250.00
			Pavement Compactor		50.00
			Pavement Roller		50.00
			Low Loader		50.00
			Road Roller		350.00
			Tipping Trailer & Tractor		120.00

Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	2025 Fees (Ghc Gp)
			Pay Loaders		70.00
			Small Track-excavators		120.00
			Large Track-excavators		120.00
			Vibrator Roller		50.00
			Wheel Loader		50.00
			Excavator Loader		50.00
			Wheel Tractor		50.00
			Air Compressor		50.00
			Static Roller (10-12)		50.00
			Plate Compactor		50.00
	xii		Other Vehicles		
			Cesspit Emptier		90.00
			Hearse		20.00
			Towing Truck		50.00
			Tractors		100.00
			Roll-on Roll-off		50.00
27			Vehicle Embossment Sticker	One Time Payment	30.00

8.4 FINES

1			Building Offences	Per Case	
	i.		Penalty for Development without Permit		45% of Permits
	ii.		Occupying Newly Completed Developments without Occupancy Certificate - Certificate of Habitation (CoH)		45% of Permits
	iii.		Penalty for Unauthorised Placements (Temporary Structures)		45% of Permits
	iv.		Penalty for Refurbishment/Renovation without Permit		45% of Permits
	v.		Development in Unauthorised Places (Unbuildable Places)		Surcharge Based on Cost of Demolition
	vi.		Penalty for Violating 'Stop-Work' Order		45% of Permits
	vii.		Installation of Radio/TV/Internet/ Communication Mast & Others without Permit		45% of Principal
2			Billboard/Signage Offences	Per Case	
			CAT A - Wrongful Siting		200% of Permit Charge
			CAT B - Placement without Permit		200% of Permit Charge

Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	2025 Fees (Gh¢ Gp)
3			Environmental Health/Safety/ Sanitation Offences	Per Case	
	i.		<i>Defecating at Unauthorized Places</i>		200.00
	ii.		<i>Urinating at Unauthorized Places</i>		50.00
	iii.		<i>Selling at Unauthorized Places</i>		100.00
	iv.		<i>Indiscriminate Disposal/Burning of Refuse</i>		
			Industrial Area		950.00
			Commercial Area		356.25
			Residential Area		308.75
			Office Area		256.50
	v.		<i>Weedy Grounds</i>		
			Business/Commercial Premises		950.00
			Residential Premises		214.00
	vi.		<i>Refusal to Re-plant Tree (after property development)</i>		
			Industrial/Commercial		95.00
			Residential		47.50
	vii.		<i>Refusal to Comply with Environmental Health Screening</i>		45% of the Principal
	viii.		<i>Excessive Noise Making</i>		500.00
	ix.		<i>Cutting of trees without permit</i>	Per Tree	150.00
	x.		<i>Littering/Unauthorised Dumping of Refuse</i>	Per Case	
			CAT A - Refuse Carriers		400.00
			CAT B - Individual		100.00
	xi.		<i>Court Settlement</i>		200.00
4			Impounded Offences		
	A		Stray Animals	Per Animal/Day	
			Collection - Sheep/Goat/Pigs/Dogs		60.00
			Collection - Donkey/Horse/Cow		100.00
			Feeding - Sheep/Goats		15.00
			Feeding - Pigs		45.00
			Feeding - Dogs		40.00
			Feeding - Donkey/Horse/Cow		80.00
	B		Vehicles Overnight		45.00
5			Other Offences	Per Case	
	i.		Removal/Missing Property Number Plate		45.00
	ii.		Removal/Destruction/Defacing of Street Name Signage		120% of Replacement Cost
	iii.		Destruction of Street Light Poles/Other Road Furniture		60% of Replacement Cost

Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	2025 Fees (Gh¢ Gp)
	iv.		Posting of Bills at Unauthorized Places		45.00
	v.		Failure to Pay BOP/Rent etc.(by August).		30% of Amount Owed
	vi.		Refusal to Pay Basic Rate		150.00
	vii.		Inciting a Person not to Pay Rates		150.00
	viii.		False Statement as Regards the Liability of a Person to Pay Rates		150.00
	ix.		Refusal or Failure for a Person to Supply Information and Wilfully Obstruct any Authorized person in the Performance of Functions		175.00
	x.		Penalty for Refusal of an Employer to Pay General or Special Rate Deducted from an Employee Remuneration		180.00
	xi.		Penalty for Unauthorized Collection of Rate		150.00
	xii.		Refusal by a Person Appointed by the Rating Authority as Agent for the collection to Render Accounts within a Stipulated Time		120.00
	xiii.		Penalty in Respect of Offences by Rate Collectors		175.00
	xiv.		Penalty for Bounced Cheques		30% of Cheque Value
	xv.		Transfer of Stalls/Stores without Assembly Approval		375.00
	xvi.		Failure to Vaccinate Dogs	Per Dog	50.00
	xvii.		Operating without Certified Licence (e.g. Electricians)		150.00
	xviii.		Failure to Obtain Permit for bBurial		30% of the Permit Charge (in Addition to Principal)
	xix.		Road Block without Permit		180.00

Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	2025 Fees (Gh¢ Gp)
6			Retrieval Of Seized Tools/Machinery (For Various Offences)	Per Case	
			1st Time		100.00
			2nd Time		150.00
			3rd Time		250.00
7			Traffic Offences		
	i.		<i>Parking/Stopping/Waiting/Loading/ Off-loading/Moving/Turning at Unauthorized Places</i>	Per Case	
			Earth Moving Equipment	Per Case	300.00
			Articulated Truck	Per Hour/Case	300.00
			Tipper/Cargo Truck/Tractor	Per Hour/Case	300.00
			Pick-Up/Cross-Country/SUVs Vehicle	Per Case	100.00
			Saloon Car/Taxi	Per Case	65.00
			Buses (Large)	Per Case	135.00
			Trotro/Buses (Small)	Per Case	100.00
			Motorbikes/Tricycles	Per Case	25.00
			Push Truck	Per Case	25.00
	ii.		<i>Riding Bicycle and Motorbike in the Market</i>	Per Case	45.00
	iii.		<i>Riding bicycle and Motorbike on Pedestrian Walkways</i>	Per Case	45.00
	iv.		<i>Clamping Charges (Obstruction/No Parking)</i>	Per Case	
			Heavy Duty (e.g. Articulated Trucks)		500.00
			Dump Trucks (Tipper Trucks)		250.00
			Medium Heavy Duty Vehicles (Kia Trucks and Buses)		200.00
			Private/Light Vehicle (e.g. Saloon/4x4/ Pick-up)		150.00
			Tricycles		25.00
	v.		<i>Refusal to Obtain Vehicle Sticker</i>	Per Case	
			CAT A - Articulated/Tipper Trucks		65.00
			CAT B - Commercial Vehicles		37.50
	vi.		<i>Refusal to Emboss Sticker</i>	Per Case	100.00
	vii.		Refusal to Acquire Taxi Driver Licence	Per Case	22.50
8			Unauthorised Diversion	Per Case	
			Diversion of River/Stream Course		7,500.00
			Diversion of Drains		3,500.00
			Channelling of Sewage Waste into Drains		3,500.00
9			Illegal/Un-licenced Activities	Per Case	
			Gold Buying & Sales		8,000.00
			Logging and Sale of Logs		7,500.00
			Mining (Galamsey)		10,000.00
			Production and Sale of Ammunitions		7,000.00
			Quarry Operations		8,000.00
			Sand Weaning		7,500.00

8.5 RATES						
Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	2025 Fees (Gh¢ Gp)	
1			Special Rates			
	i.		Basic Rates		2.00	
	ii.		Development Levy (LGA Section 146 sub section 3)			To be Determined by Assembly
2			General Rates			
	A.		Property Rates (Refer to Section 3.2 of this Document)			
	B.		Rates on other Possessions			
	i.		Bicycle Rates	Per Unit	2.50	
	ii.		Cattle Rates - Foreigners	Per Animal	12.50	
	iii.		Cattle Rates - Residents	Per Animal	5.00	
	iv.		Donkey Rates	Per Animal	17.50	
	v.		Pig Rates	Per Animal	5.00	
8.6 RENT						
1			Assembly Owned Billboards			
			CAT 'A'			5,260.00
			CAT 'B'			1,170.00
			CAT 'C'			650.00
2			Hiring of Assembly Facilities	Per Day		
	i.		Assembly Hall			
			CAT A - Large			1,000.00
			CAT B - Medium			500.00
			CAT C - Small			300.00
	ii.		Assembly Conference Room			550.00
	iii.		Community Centres			270.00
	iv.		Sub-District/Metro Halls			180.00
	v.		Assembly Forecourt			200.00
	vi.		Others			180.00
3			Market Facilities	Per Month		
	i.		Stores			
			CAT A - Banking Hall			2,000.00
			CAT B - Offices (Double)			500.00
			CAT C - Offices (Single)			300.00
			CAT D - Lockable Shops (Front)			300.00
			CAT E - Lockable Shops (Back)			200.00
	ii.		Stalls			
			CAT A - Large			100.00
			CAT B - Small			80.00
	iii.		Sheds			
			CAT A -			30.00
	iv.		Rent of Undeveloped Lands	4x4 ft		Determined by Assembly

Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	2025 Fees (Gh¢ Gp)
4			Hiring of Parks		
			CAT A - Government Recreational Park	Per Event	650.00
			CAT B - Lorry Park (Space Rental)	Per Month	1,000.00
			CAT C - Parade Grounds (Jubilee Parks)	Per Day	630.00
			CAT D - Events Grounds (Fasee Grounds)	Per Day	300.00
			CAT E - School Compound (Social Functions)	Per Day	100.00
5			Rent on Leased Buildings		Determined by Assembly
6			Rent for Vendor Stands	Per Month	75.00
7			Buildings		
			Guesthouse		Determined by Assembly
			Restaurant/Canteen		Determined by Assembly
			Club House		Determined by Assembly
			Stadium		Determined by Assembly

8.7 INVESTMENT

1			Dividend on Shares		
			Investment on Shares	Dividends	
2			Interest Earned		
			On Account	Profits	
			On Deposit	Profits	
3			Land Banks		
			Industrial Parks		
			Serviced Plots	Plots	

NOTE 1:

These permit fees are levied by the La Dade-Kotopon Municipal Assembly in accordance with the " La Dade-Kotopon Municipal Assembly (Business Operating Fees) Bye-laws (2020) " and have taken due consideration of the size and type (nature) of profession, business, occupation, trade etc. being carried out.

NOTE 2:

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

(a) " 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 Assembly to collect and retain as revenue. These levies are what have been indicated in (a) under the item.

(b) " Business Operating Permit Fees " which are charged annually by the Assembly to various filling and service stations in accordance with the La Dade-Kotopon Municipal Assembly (Business Operating Permit) By-law (2020). 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.

(c) "Any arrears outstanding after the due date for settlement shall attract a penalty of 30% of the amount owed.

NOTE 3:

Contractors under this item have been classified into four (4) categories using the pre-qualification criteria of the Ministries of Works and Housing and Roads and Transport. 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 La Dade-Kotopon Municipal Assembly on or before 31st March, 2025

NOTE 4:

"The full cost of the above plates shall be determined based on current market, administrative and overhead costs" The surcharges for affixing of plates shall include cost of capital [interest] used in the provision of the plate(s).

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 La Municipal Area. Stickers shall be issued one per truck per month and shall expire at the end of every month irrespective of the date that it was issued. Sellers ID Tag shall be issued one per person per quarter and shall expire at the end of every quarter irrespective of the date that is was issued.

All Mineral and Filtered Drinking Water Producers, Alcoholic and Non Alcoholic Beverage Producers, Ice Cream Producers, Cocoa Drink, Bread, Plastic Shopping, Carry Bags, Plastic Rolls & Sheeting, Ice Water/Cocoa Drink/Ice Cream/Bread Sellers who shall do Business and or trade in the La Dade-Kotopon Municipal Area will be required to Register with the Project Secretariat, and apply for a APWMP Sticker Permit or Seller ID Tag. Before you are issued with a Permit, the company must provide the following:

1. Business Registration Certificate
2. Certificate to Commence Business
3. LaDMA Business Operating Permit
4. Ghana Standard Authority or Food & Drugs Authority Certificate
5. Full Business Address & Contact Details

The foregoing resolution was adopted at a meeting of the La Dade-Kotopon Municipal Assembly duly convened on Thursday 28th September, 2023

Signed

Hon. Emmanuel Nyarko Baah

Presiding Member

Signed

Mr. Daniel Nkrumah

Municipal Co-ordinating Director