OKERE DISTRICT ASSEMBLY

RATES AND FEE FIXING RESOLUTION

2027

OKERE DISTRICT ASSEMBLY
2027 RATES AND FEE FIXING RESOLUTION
LOCAL GOVERNMENT ACT (2016), ACT 936

SECTION 144-169

In accordance with the sections above of the Local Governance Act (2016), Act 936, the making and levying of the following rates for the period 1st January 2026 to 31st December, 2026 have been approved by the Okere District Assembly.

SECTION 146(3-5)

A special annual rate of GH₵ 1.00 shall be payable by all persons of and above the age of eighteen (18) years but below the age of seventy (70) years and of sound mind who reside within the district or own property in the District.

SECTION 152

In addition to the basic rate, the following rate per cedi on the rateable value of immovable property situated within the area of authority of Okere District Assembly the amount of which shall be set out in the following rates….. [Page 3]

SECTION 154(1)

It shall be the duty of every person liable to pay rates and licenses to the Office of the Okere District Assembly on or before 31st March, 2026 unless such person had paid the rates or licenses to a Revenue Collector of the Assembly or other authorized person at any place prior to that date.

Okere District Assembly shall cause to be affixed on a conspicuous part of the premises a notice to the effect that if the amount of general or special rate payable in respect of premises is not paid within forty-two days after the date of the notice, proceedings will be taken for the sale of the premises to defray the amount if the rate is not paid within ten days after the date it is due, except if the aggrieved person has applied to the Rate Assessment Committee or appealed its decision to the High Court.

OKERE DISTRICT ASSEMBLY

2027 RATES AND FEE FIXING RESOLUTION

The Okere District Assembly at its ordinary meeting held on 29th October, 2026 approved its 2027 Rates and Fee Fixing Resolution for implementation.

Candid Kape Pwavra
District Coordinating Director
Okere District Assembly

DISTRICT COORD. DIRECTOR
OKERE DISTRICT ASSEMBLY
P. O. BOX RD 93
ADUKROM - AKUAPEM, E/R.

Michael Gadasu
Presiding Member
Okere District Assembly

Eric Williams Ayettey
District Chief Executive
Okere District Assembly

DISTRICT CHIEF EXECUTIVE
OKERE DISTRICT ASSEMBLY
P. O. BOX RD 93
ADUKROM - AKUAPEM, E/R

OKERE DISTRICT ASSEMBLY – ADUKROM
2027 RATES AND FEE FIXING RESOLUTION
LOCAL GOVERNACE, ACT (2016) ACT 936

8.1 LICENCES/PERMITS						
8.1.1 BUSINESS LICENCES						
Main Item	**Sub item**	**CoA Code**	**Description of Item**	**Frequency/ Measure**	**2026**	**2027**
1		**1422271**	**Agro Chemical/Farm Inputs Dealers**	Per Annum		
			Registration		150.00	150.00
			CAT H - Distributors		160.00	160.00
			CAT I - Retailers (Large)		120.00	120.00
2		**1422170**	**Agro Machine Dealers**	Per Annum		
			CAT I - Retailers		80.00	80.00
3		**1422032**	**Akpeteshie (liquor) Dealers**	Per Annum		
	ii.		***Distributors***			
			CAT B - Medium Scale		160.00	160.00
			CAT D - Small Scale		80.00	80.00
	iii.		***Home Based/Farm Site***			
			CAT A - Pito (daily brewing)		40.00	40.00
			CAT B - Palm Wine Tappers		30.00	30.00
	iv.		Akpeteshie Sellers Only		40.00	40.00
4	**freeze**	**1422277**	**Aluminum Fabricators (Doors/Windows)**	Per Annum		
			CAT C - Small Scale		160.00	160.00
			CAT D - Micro Scale		120.00	120.00
			CAT 'E' Others		30.00	84.00

8.1 LICENCES/PERMITS						
8.1.1 BUSINESS LICENCES						
Main Item	**Sub item**	**CoA Code**	**Description of Item**	**Frequency/ Measure**	**2026**	**2027**
5		**1422278**	**Aluminum Pot Dealers ('Dadesen')**	Per Annum		
			CAT A - Manufacturers		150.00	150.00
			CAT B - Distributors		100.00	100.00
			CAT C - Retailers		80.00	80.00
6		**1422112**	**Aluminum Product Retailers**	Per Annum		
			Category A - Store (Large)		100.00	100.00
			Category B - Container/Kiosk (Medium)		80.00	80.00
			Category C - Container/Kiosk (Small)		50.00	50.00
			ART & CRAFT RELATED BUSINESSES			
7		**1422163**	**Arts & Handicraft Dealers**	Per Annum		
			CAT E - Producers (Small)		100.00	100.00
			CAT F - Retailers Only		160.00	160.00
			CAT G - Container/Kiosk (Medium)		100.00	100.00
			CAT H - Container/Kiosk (Small)		70.00	70.00
8		**1422281**	**Artisans e.g.Masons, Carpenters, Plumbers, Electricians, Painters, Steel Benders, Tile Layers etc.**	Per Annum		
			CAT 'A'		110.00	110.00
			CAT 'B'		50.00	50.00
9		**1422052**	**Auto Mechanics/ Electricians/Sprayers Etc**.	Per Annum		

8.1 LICENCES/PERMITS						
8.1.1 BUSINESS LICENCES						
Main Item	**Sub item**	**CoA Code**	**Description of Item**	**Frequency/ Measure**	**2026**	**2027**
	i.	**1422052**	***Air Condition Mechanics***			
			Registration		150.00	150.00
			CAT A - Formal Company		800.00	800.00
			CAT B - Informal Garage with Shop		150.00	200.00
			CAT C - Informal Garage without Shop (Medium)		100.00	120.00
			CAT D - Informal Garage without Shop (Smll)		80.00	100.00
	ii.	**1422052**	***Arc Welders***			
			CAT A - Fuel and Water Tankers; Truck Builders (Medium)		160.00	200.00
			CAT B - Fuel and Water Tankers; Truck Builders (Small)		160.00	160.00
			CAT C - Light vehicle repairs, Container Shops and Metal Gates (Medium)			120.00
			CAT D - Light vehicle repairs, Container Shops and Metal Gates (Small)			100.00
	iii.	**1422052**	***Argon (Aluminum) Welders***		150.00	150.00
freeze	**iv.**	**1422052**	***Auto Body Repairers***			
			CAT A - Formal Company		180.00	180.00
			CAT B - Informal Garage with Shop		200.00	200.00
			CAT C - Informal Garage without Shop (Lsrgr)		150.00	150.00
			CAT D - Informal Garage without Shop (Medium)		150.00	150.00
	v.	**1422052**	***Auto Electricians***			

8.1 LICENCES/PERMITS						
8.1.1 BUSINESS LICENCES						
Main Item	**Sub item**	**CoA Code**	**Description of Item**	**Frequency/ Measure**	**2026**	**2027**
			CAT A - With Battery Charging		150.00	150.00
			CAT B - Without Battery Charging		100.00	100.00
	vi.	**1422052**	***Auto Mechanics***			
			CAT A - Heavy Duty Earthmoving Equipment		200.00	250.00
			CAT B - Heavy Duty Trucks		150.00	200.00
			CAT C - Light Duty Trucks (3 to 5 tonnes)		100.00	120.00
			CAT D - Light Duty Vehicles (Below 3 tonnes)		80.00	100.00
	vii.	**1422052**	***Auto Sprayers***			
			CAT A - Spraying with Oven		200.00	350.00
			CAT B - Spraying without Oven		160.00	160.00
	viii.	**1422052**	***Auto Upholstery***			
			CAT A - Moulding and Seat Cover Sewing		120.00	120.00
			CAT B - Seat Cover Sewing		80.00	80.00
	ix.	**1422052**	***Vulcanisers***			
			CAT A - Tyre Repairs, Wheel Balancing, Alignment and Washing Bay		120.00	150.00
			CAT B - Tyre Repairs, Wheel Balancing and Alignment		80.00	120.00
			CAT C - Wheel Balancing and Alignment		80.00	100.00
			CAT D - Tyre Repairs only		60.00	80.00
	x.	**1422052**	***Brake Specialist***		80.00	80.00

8.1 LICENCES/PERMITS						
8.1.1 BUSINESS LICENCES						
Main Item	**Sub item**	**CoA Code**	**Description of Item**	**Frequency/ Measure**	**2026**	**2027**
	xi.	**1422052**	***Carburettor Specialist***		80.00	80.00
	xii.	**1422052**	***Plastic Welders and Fabricators***		80.00	80.00
	xiii.	**1422052**	***Radiator Specialist***		80.00	80.00
	xiv.	**1422052**	**Multiple Service Providers for Auto Works**			
			CAT A - Large Scale		120.00	120.00
10		**1422279**	**Bags and Suitcases Dealers**	Per Annum		
			CAT A - Large Scale		200.00	200.00
			CAT B - Medium Scale		160.00	160.00
			CAT C - Small Scale		120.00	120.00
11		**1422168**	**Barbering Shop (floor space and number of points)**	Per Annum		
			CAT A - Barbering & Grooming Services		150.00	150.00
			CAT B - Large Shop (above 5 points)		120.00	120.00
			CAT C - Medium Shop (3-5 points)		100.00	100.00
			CAT D - Small Shop (1-2 points)		80.00	80.00
			CAT E - Mobile Operators		60.00	60.00
			CAT F- Barbering accessory shop			
12		**1422009**	**Bakeries**	Per Annum		
	B.		**Non-Industrial**			
			CAT A - Large Scale		120.00	150.00

8.1 LICENCES/PERMITS						
8.1.1 BUSINESS LICENCES						
Main Item	**Sub item**	**CoA Code**	**Description of Item**	**Frequency/ Measure**	**2026**	**2027**
			CAT B - Medium Scale		100.00	120.00
			CAT C - Small Scale		80.00	100.00
13		**1402067**	**Alcoholic and Non-Alcoholic Beverages**	Per Annum		
			CAT A - Depots			
			CAT B - Wholesale & Retail		800.00	1,000.00
			CAT C - Wholesale		200.00	250.00
			CAT D - Retail (Large)		120.00	150.00
			CAT E - Retail (Medium)		100.00	120.00
			CAT F - Retail (Small)		80.00	100.00
	C.	**1422133**	**Route Operations (Console/consul Games/Slot Machines)**			
			CAT 'A' (Uphills) Per Machine		600.00	600.00
			CAT 'B' (Others) Per Machine		500.00	500.00
			CAT C (Per Machine)			400.00
14		**1422010**	***Bicycles/Tricycles/Motorcycles Dealers (Brand New)***	Per Annum		
			CAT C - Sales Outlets (Small-Medium)		160.00	160.00
			CAT D - Tricycles Only		150.00	150.00
			CAT E - Bicycles Only		120.00	120.00

8.1 LICENCES/PERMITS						
8.1.1 BUSINESS LICENCES						
Main Item	**Sub item**	**CoA Code**	**Description of Item**	**Frequency/ Measure**	**2026**	**2027**
15		**1422010**	***Bicycles/Tricycles/Motorcycles Parts Sales***	Per Annum		
			CAT A - Multiple Products		160.00	160.00
			CAT B - Motorcycle/Tricycle with Parts		150.00	150.00
			CAT C - Motorcycle/Tricycles		120.00	120.00
			CAT D - Bicycle with Parts		80.00	80.00
			CAT E - Bicycles		70.00	70.00
16		**1422010**	**Bicycle Tricycle/ Motorcycle Repairers**	Per Annum		
			CAT A - Multiple Repairs		80.00	80.00
			CAT B - Tricycle		50.00	50.00
			CAT C - Motorcycle		30.00	30.00
			CAT D - Bicycle		25.00	25.00
17		**1422040**	**Bill Boards/Outdoor Adverts**	Dependent on class of access		
	i.		**Bill Boards (e.g. Road Arches, Unipole spectacular, LEDs, Building wrap or Wall Drape signs, Vehicular Adverts, Banners)**	Per Annum/ m^2		
			CAT A - Class A1 (Along First Class Access)		70.00	70.00
			CAT B - Class A2 (Along Second Class Access)		40.00	40.00
			CAT C - Class A3 (Along Third Class Access)		30.00	30.00
			Other Adverts			

8.1 LICENCES/PERMITS						
8.1.1 BUSINESS LICENCES						
Main Item	Sub item	CoA Code	Description of Item	Frequency/ Measure	2026	2027
	ii.		**Aerial Adverts - Planes, Balloons etc**	(Per Day Fee in All Zones)	150.00	150.00
	iii.		**Bus Stop Shelters**			
			CAT A - Class A1		330.00	330.00
			CAT B - Class A2		240.00	240.00
			CAT C - Class A3		200.00	200.00
	iv.		**Flag Poles**	Per Annum		
			CAT A - Class A1		260.00	260.00
			CAT B - Class A2		240.00	240.00
			CAT C - Class A3		200.00	200.00
	vi.		**Lamp post Adverts (Street Light Poles)**	Per Annum	200.00	200.00
	vii.		**Posters**	Per Day	1.30	1.30
	viii.		**Structures on Designated Spectacular Sites**		30.00	30.00
19		**1422053**	**Blocks & Concrete Producers**	Per Annum		
			CAT A - Concrete Mixtures and Wares (Large Scale)		1,500.00	1,500.00
			CAT B - Concrete Mixtures and Wares (Medium Scale)		1,000.00	1,000.00
			CAT C - Concrete Mixtures and Wares (Small Scale)			800.00
			CAT D - Machine and Manual for design blocks (Large Scale)			850.00

8.1 LICENCES/PERMITS						
8.1.1 BUSINESS LICENCES						
Main Item	**Sub item**	**CoA Code**	**Description of Item**	**Frequency/ Measure**	**2026**	**2027**
			CAT E - Machine and Manual for design blocks (Medium Scale)			600.00
			CAT F - Machine for blocks only (Medium Scale)		500.00	500.00
			CAT G - Manual blocks only (Small Scale)		250.00	250.00
			CAT H - Manual design blocks/columns only		150.00	150.00
			CAT I - Tiles/Pavement Blocks and Terrazzo Works (Chipping)		100.00	100.00
20		**1422280**	**Book, Stationery, Office Equipment, Computer & Accessory, etc. Shops**	Per Annum		
			CAT I - Stationery Only		90.00	120.00
			CAT J - Books Only		90.00	120.00
			CAT K - Table Top/Truck Pusher		50.00	50.00
			CAT L - Mobile Vans		150.00	150.00
21		**1422273**	**Boutiques (Including African Wear Dealers)**	Per Annum		
			CAT A - Large Scale		160.00	160.00
			CAT B - Medium Scale		150.00	150.00
			CAT C - Small Scale		120.00	120.00
			CAT D - Branches of CAT A & B		80.00	100.00
22		**1422176**	**Building Material Dealers**	Per Annum		

8.1 LICENCES/PERMITS						
8.1.1 BUSINESS LICENCES						
Main Item	**Sub item**	**CoA Code**	**Description of Item**	**Frequency/ Measure**	**2026**	**2027**
	A	**1422176**	**Hardware (Distributor/ Wholesaler)**			
			CAT A - Distributor/Wholesaler (Large)		250.00	300.00
			CAT B - Distributor/Wholesaler (Medium)		160.00	200.00
			CAT C - Wholesaler (Medium)		150.00	150.00
			CAT D - Wholesaler (Small)		120.00	120.00
24		**1422008**	**Business Centres**	Per Annum		
			CAT C - Internet, Word Processing, Printing and Copying Services plus 11-20 Work stations		250.00	250.00
			CAT D - Internet, Word Processing, Printing and Copying Services plus below 11 Work stations		160.00	160.00
			CAT E - Secretarial Services (Word Processing, Printing and Copying Services) - Medium		120.00	120.00
			CAT F - Secretarial Services (Word Processing, Printing and Copying Services) - Small		80.00	100.00
25		**1422178**	**Car Washing Bay**	Per Annum		
			CAT A - Jet Washing, Restaurant and Drinking Facility		250.00	250.00
			CAT B - Jet Washing and Drinking Facility		200.00	200.00
			CAT C - Jet Washing Only		160.00	160.00

8.1 LICENCES/PERMITS						
8.1.1 BUSINESS LICENCES						
Main Item	**Sub item**	**CoA Code**	**Description of Item**	**Frequency/ Measure**	**2026**	**2027**
			CAT D - Manual Washing with other Facilities		120.00	120.00
			CAT E - Manual Washing		80.00	100.00
27		**1422185**	**Ceremonial Hiring Services**	Per Annum		
			CAT C - Multi Services (Small)		160.00	160.00
			CAT E - Canopies, Chairs, Tables, cutlery, Glasses, Plates, Serving Trays (Small)		150.00	150.00
			CAT F - Canopies, Chairs, Tables		120.00	120.00
			CAT G - Single Item of above		80.00	100.00
			CAT H - Spinners (Medium)		150.00	150.00
			CAT I - Spinners (Small)		120.00	120.00
			CAT J - Live Band		200.00	200.00
			CAT K - Musical/Dance Groups (Medium)		200.00	200.00
			CAT L - Musical/Dance Groups (Small)		160.00	160.00
28		**1422187**	**Cigarette Dealers**	Per Annum		
			CAT A - Importers/Wholesalers		3,000.00	3,000.00
			CAT B - Distributors		150.00	150.00
			CAT C - Retailers (Medium)		100.00	100.00
			CAT D - Retailers (Small)		80.00	80.00
29		**1422054**	**Cleaning Companies**	Per Annum		

8.1 LICENCES/PERMITS						
8.1.1 BUSINESS LICENCES						
Main Item	**Sub item**	**CoA Code**	**Description of Item**	**Frequency/ Measure**	**2026**	**2027**
			CAT A - Household/Office (Large)		1,500.00	1,500.00
			CAT B - Household/Office (Medium)		700.00	700.00
			CAT C - Household/Office (Small)		330.00	330.00
			CAT D - Household/Office (Very Small)		200.00	200.00
			ZOOMLION GHANA		7,000.00	7,000.00
			CAT F - Fabricated facility (Retail Small)		120.00	120.00
			Condiments/Confectioneries (e.g Biscuits, toffees and spices)	Per Annum		
			CAT A - Wholesale		120.00	120.00
			CAT B - Retail (Medium)		80.00	100.00
			CAT C - Retail (Small)		70.00	80.00
			CAT D - District Offices		7,500.00	7,500.00
			CAT E - Local Offices		2,000.00	2,000.00
33		**1422159**	**Communication Mast Operating License**	Per Annum /per mast		
			CAT A - 1-10 Masts		2,706.72	1,750.00
			CAT B - 11-20 Masts		650.00	650.00
			CAT C - 21-30 Masts		550.00	550.00
			CAT D - 31-40 Masts		380.00	380.00
			CAT E - Above 40 Masts		260.00	260.00

8.1 LICENCES/PERMITS						
8.1.1 BUSINESS LICENCES						
Main Item	Sub item	CoA Code	Description of Item	Frequency/ Measure	2026	2027
34		**1422052**	**Computer/Accessories/ Office Equipment Repairs**	Per Annum		
			CAT A - Large Scale		80.00	100.00
			CAT B - Medium Scale		70.00	80.00
			CAT C - Small Scale		60.00	70.00
			CAT D - Home Used Only			
35		**1422194**	**Condiments/Confectioneries (e.g. Biscuits, toffees and spices)**	Per Annum		
			CAT A - Wholesale		120.00	120.00
			CAT B - Retail (Medium)		80.00	100.00
			CAT C - Table Top (Small)		70.00	70.00
36		**1422196**	**Cooking/Household Utensil Sales**	Per Annum		
			CAT 'A'		180.00	180.00
			CAT 'B'		150.00	150.00
			CAT 'C'		120.00	120.00
36		**1422197**	**Cosmetic/Personal Care/Hair Product Sales**	Per Annum		
			CAT A - Wholesale and Retail		160.00	160.00
			CAT B - Wholesale Only		1,500.00	1,500.00
			CAT C - Retail		120.00	120.00
			CAT D - Table top		80.00	80.00
			CAT D - Others		80.00	80.00
			CAT 'C'		60.00	70.00

8.1 LICENCES/PERMITS						
8.1.1 BUSINESS LICENCES						
Main Item	**Sub item**	**CoA Code**	**Description of Item**	**Frequency/ Measure**	**2026**	**2027**
42		**1422038**	**Dressmakers/Tailors (Non-Industrial)**	Per Annum		
			CAT A - Large Scale		150.00	150.00
			CAT B - Medium Scale		120.00	120.00
			CAT C - Small scale		80.00	100.00
43		**1422038**	**Dressmakers/Tailors Services**	Per Annum		
			CAT A - Knitting, Haberdashery and Embroidery		120.00	120.00
			CAT B - Knitting and Embroidery		80.00	80.00
			CAT C - Embroidery only		70.00	70.00
			CAT D - Knitting only		70.00	70.00
			CAT E - Haberdashery Only (sewing items - large)		160.00	160.00
			CAT F - Haberdashery Only (Small)		80.00	80.00
44		**1422119**	**Drilling Companies**	Per Annum		
	iii.		***Water (Borehole)***			
			CAT A - Large Scale			6,000.00
			CAT B - Medium Scale			5,000.00
			CAT C - Small Scale			1,500.00
			CAT D - Wells			250.00
46		**1422024**	**Educational Institutions – Private**	Per Annum		
	A.	**1422024**	***Day Care Centres (Early Childhood Development Centres)***			

8.1 LICENCES/PERMITS						
8.1.1 BUSINESS LICENCES						
Main Item	Sub item	CoA Code	Description of Item	Frequency/ Measure	2026	2027
			CAT A - Grade A			500.00
			CAT B - Grade B			300.00
			CAT C - Grade C			200.00
47		**1422024**	**Egg Dealers**	Per Annum		
			CAT A - Wholesale		120.00	200.00
			CAT B - Retail Shops		80.00	120.00
			CAT C - Mobile Retail		60.00	60.00
48		**1402205**	**Electrical Appliances (New & Second-hand)**	Per Annum		
			CAT D - Retailers - (Large)		150.00	200.00
			CAT E -Retailers - (Medium)		120.00	150.00
			CAT F - Retailers (Small)		80.00	100.00
49		**1422207**	**Electronic/Home Appliances/Shops (New & Second Hand)**	Per Annum		
			CAT A - Importers/Wholesalers (Large)		2,000.00	2,000.00
			CAT B - Importers/Wholesalers (Small)		1,500.00	1,500.00
			CAT C - Wholesalers cum Retailers (Large)		1,200.00	1,200.00
			CAT D - Wholesalers cum Retailers (Medium)			1,100.00
			CAT D - Wholesalers cum Retailers (Small)		1,000.00	1,000.00
			CAT E - Retailers (Shops and Containers - Large)		160.00	160.00

8.1 LICENCES/PERMITS						
8.1.1 BUSINESS LICENCES						
Main Item	Sub item	CoA Code	Description of Item	Frequency/ Measure	2026	2027
			CAT F - Retailers (Shops and Containers - Medium)		150.00	150.00
			CAT G - Retailers (Shops and Containers - Small)		120.00	120.00
50		**1422207**	**Electronic/Home Appliance Parts Dealers**	Per Annum		
			CAT 'A'		150.00	150.00
			CAT 'B'		120.00	120.00
			CAT 'C'		80.00	80.00
51		**1422147**	**Embossment Centres**	Per Annum		
			CAT A - Vehicle Embossment Company		400.00	400.00
			CAT B - Stickers for vehicles and temporary structures - Medium		80.00	120.00
			CAT C - Stickers for vehicles and temporary structures - Small		50.00	100.00
52		**1422213**	**Fabric Dealers – Sales**	Per Annum		
			CAT A - Imports/Wholesale		800.00	800.00
			CAT B - Wholesale and Retail		400.00	400.00
			CAT C - Wholesale		200.00	200.00
			CAT D - Retail		120.00	120.00
			CAT E - Table Top		40.00	40.00
53		**1422282**	**Feed Sellers (Poultry, Pets, Fish etc.)**	Per Annum		
			CAT A - Wholesalers		120.00	120.00
			CAT B - Distributors		80.00	80.00

8.1 LICENCES/PERMITS						
8.1.1 BUSINESS LICENCES						
Main Item	**Sub item**	**CoA Code**	**Description of Item**	**Frequency/ Measure**	**2026**	**2027**
			CAT C - Retailers		50.00	50.00
54		**1422044**	**Financial Institutions (Banking)**	Per Annum		
	C.	**1422044**	**Universal Banks**			
			CAT C - Branch Office		10,000.00	10,000.00
			CAT D - Agency		3,000.00	3,000.00
	D.	**1422044**	**Special Deposit Taking Institutions (SDIs)**			
	i.		**Savings and Loans Companies & Finance Houses**			
			CAT B - Branch		1,500.00	1,500.00
			CAT C - Agency		900.00	900.00
			CAT D - Mobilization Centre		350.00	350.00
			CAT E - Loan/Business Centre		200.00	200.00
	E.	**1422044**	**Other Financial Institutions**			
	i.		**Microfinance Companies (Deposit Taking)**			
			CAT B - Branch		500.00	500.00
	ii.		**Microcredit/Money Lenders/Credit Union**			
			CAT B - Branch		500.00	500.00
			CAT C - Tier 4 Operators		200.00	200.00

8.1 LICENCES/PERMITS						
8.1.1 BUSINESS LICENCES						
Main Item	Sub item	CoA Code	Description of Item	Frequency/ Measure	2026	2027
	iii.		**Rural & Community Banks**			
			CAT B - Branch		370.00	370.00
			CAT C - Agency		250.00	250.00
			CAT D - Mobilisation Centre		120.00	120.00
	iv.		**Financial NGOs**			
			CAT A - Head Office		370.00	370.00
			CAT B - Branch		250.00	250.00
	F.		**Forex Bureaus**			
			CAT A - Head Office		500.00	500.00
			CAT B - Branch		250.00	250.00
	G.	1422044	**Financial Technology Companies (FINTECH)**			
			CAT B Mobile Money Vendor Large		500.00	500.00
			CAT C Mobile Money Vendor Medium		250.00	250.00
			CAT D Mobile Money Vendor Small		150.00	150.00
			CAT E - Payment Service Provider (Enhanced)		2,500.00	2,500.00
			CAT F - Payment Service Provider (Medium)		1,500.00	1,500.00
			CAT G - Payment Service Provider (Standard)		250.00	250.00
			CAT H - Payment & Financial Technology Service Provider (PFTSP)		750.00	750.00

8.1 LICENCES/PERMITS						
8.1.1 BUSINESS LICENCES						
Main Item	**Sub item**	**CoA Code**	**Description of Item**	**Frequency/ Measure**	**2026**	**2027**
	6	**1422044**	**Stand Alone ATMs**		500.00	500.00
55		**1422044**	**Non-Financial Institutions**	**Per Annum**		
	A.	**1422044**	**Insurance Companies**			
			Re-insurance		15,000.00	15,000.00
			Non-Life Insurance			
			CAT A - Head Office		7,500.00	7,500.00
			CAT B - Branch Office		5,000.00	5,000.00
			CAT C - Agency Office Large		3,500.00	3,500.00
			Life Insurance			
			CAT A - Head Office		6,000.00	6,000.00
			CAT B - Branch Office		2,500.00	2,500.00
			CAT C - Agency Office Large		1,500.00	1,500.00
56			**Farming Operations (Commercial)**			
	A.		**Animal Farms**			
57	**ii.**	**1422120**	**Fish Farming Companies**	**Per Annum**		
			CAT D - Local Large Scale		150.00	150.00
			CAT E - Local Medium Scale		110.00	110.00
			CAT F - Local Small Scale		70.00	70.00

8.1 LICENCES/PERMITS						
8.1.1 BUSINESS LICENCES						
Main Item	**Sub item**	**CoA Code**	**Description of Item**	**Frequency/ Measure**	**2026**	**2027**
58	**iii.**	**1422228**	**Livestock Farms**	Per Annum		
			CAT A - Very large-sized (Above 5,000)			1,000.00
			CAT B - Large-sized (2000 -5000)			800.00
			CAT C - Medium-sized (800 -2000)			600.00
			CAT D - Small-sized (500 -800)			500.00
			CAT E - Very Small-sized (100 - 500)			350.00
	iv.	**1422246**	**Poultry Farms**	Per Annum		
			CAT A - Above 2000 Birds			500.00
			CAT B - Up to 2000 Birds			400.00
			CAT C - Up to 1000 Birds			350.00
			CAT D - Up to 500 Birds			250.00
			CAT E - Below 500 Birds			100.00
	B.		**Crop Farms**			
	ii.		**Food Crops Farming**			
			CAT A- above 50		1,200.00	1,200.00
			CAT B- 30 to 50 hectares		1,000.00	1,000.00
			CAT C - 10 - 30 hectares		800.00	800.00
			CAT D- Below 10		500.00	500.00
			CAT 'F' - Retailers Small		200.00	200.00
60		**1422123**	**Funeral Related Business**	Per Annum		

8.1 LICENCES/PERMITS						
8.1.1 BUSINESS LICENCES						
Main Item	**Sub item**	**CoA Code**	**Description of Item**	**Frequency/ Measure**	**2026**	**2027**
	A.		**Burial Grounds/Funeral Homes/Mortuaries - Private**			
	i.		**Burial Grounds**		1,100.00	1,100.00
	B.	**1422123**	**Funeral – Undertaker's Licence**		200.00	200.00
62		**1422220**	**Glass Sellers (Tinted /Plain)**	Per Annum		
			CAT A - Large Scale		200.00	200.00
			CAT B - Medium Scale		120.00	120.00
			CAT C - Small Scale		80.00	80.00
64		**1422222**	**Hair & Beauty Service Providers (Braiding/Weaving/Pedicure/Make Up/Nails)**	Per Annum		
	B.		**Single Servive Providers**			
			CAT A -big saloon		120.00	150.00
			CAT B -small salon		100.00	120.00
			CAT C -braiding and weaving		80.00	100.00
65		**1422026**	**Health Facilities – Private**	Per Annum		
	i.		***Clinics***			
			CAT A - General Clinics		500.00	500.00
			CAT B - Specialist Clinics			1,000.00
			CAT C - Dental Clinics		200.00	250.00
			CAT D - Eye Clinics		120.00	200.00
			Hospitals			

8.1 LICENCES/PERMITS						
8.1.1 BUSINESS LICENCES						
Main Item	Sub item	CoA Code	Description of Item	Frequency/ Measure	2026	2027
			CAT A - Secondary		1,500.00	1,500.00
			CAT B- Primary		1,000.00	1,000.00
	v.		**Maternity Homes**			
			CAT A - Expanded Services		160.00	160.00
			CAT B - General Services		120.00	120.00
			CAT C - Maternity Homes with clinic			50.00
			Local Product/Shop			
			CAT A - Retail Shop only		200.00	200.00
			CAT B - Wholesale Shop only			250.00
			CAT C - Wholesale & Retail Shops			300.00
			CAT D - Raw Material Dealers (Stationery)			150.00
66		**1422223**	**Ice Cream/Yoghurt Dealers**	Per Annum		
			CAT D - Wholesale/Depot		300.00	300.00
			CAT E - Retail Medium			20.00
			CAT 'F' - Retail Small		120.00	120.00
67		**1422224**	**Interior/Event Decorators**	Per Annum		
			CAT A - Companies (Large)			800.00
			CAT B - Companies (Medium)		250.00	300.00
			CAT C - Individuals		200.00	200.00
71		**1422227**	**Key Cutting Operations**	Per Annum		

8.1 LICENCES/PERMITS						
8.1.1 BUSINESS LICENCES						
Main Item	Sub item	CoA Code	Description of Item	Frequency/ Measure	2026	2027
	A.		Traditional Key Cutters/Technicians			
			CAT 'A'		120.00	120.00
			CAT 'B'			100.00
73		1422054	Laundry Services	Per Annum		
			CAT A - Large Scale		300.00	300.00
			CAT B - Medium Scale		200.00	200.00
			CAT C - Small Scale		100.00	100.00
74		1422286	Leather Works Dealers (Other Non-footwear products)	Per Annum		
			CAT C - Producers (Handmade Medium)		120.00	120.00
			CAT D - Sales (Medium)		100.00	100.00
			CAT 'E' - Sales (Small)		50.00	50.00
75		1422016	Lottery Business Operators	Per Annum		
			CAT C - Private Operators			1,500.00
			CAT D - Lotto Receiver		160.00	160.00
76		1422019	Lumber Business (Including Saw Mill)			
			CAT ‘A’		400.00	400.00
			CAT ‘B’		300.00	300.00
			CAT 'C'		200.00	200.00
			CAT 'D'		100.00	100.00

8.1 LICENCES/PERMITS						
8.1.1 BUSINESS LICENCES						
Main Item	**Sub item**	**CoA Code**	**Description of Item**	**Frequency/ Measure**	**2026**	**2027**
77		**1422050**	**Mattress/Foam Products Dealers**	Per Annum		
			CAT F - Wholesalers (Small Scale)		300.00	300.00
			CAT G - Retailers (Large Scale)			200.00
			CAT H - Retailers (Medium Scale)		160.00	160.00
			CAT I - Retailers (Small Scale)		120.00	120.00
79		**1422229**	**Media Houses**	Per Annum		
	A.	**1422229**	**Electronic Media (Radio) Operators**			
			CAT B - Regional		520.00	520.00
			CAT C - District		300.00	300.00
			CAT D - Community		200.00	200.00
			CAT E - Recording Studios (Large)			800.00
			CAT F - Recording Studios (Medium)			300.00
			CAT G - Recording Studios (Small)			100.00
			CAT H - Information Centres (Urban)		150.00	150.00
			CAT I - Information Centres (Rural)		120.00	120.00
			CAT J - Stand Alone Radio/TV Satellite			1,000.00
			CAT F - Newspaper/Periodicals Vendors		80.00	100.00
81		**1422285**	**Metal Dealers**	Per Annum		
	A.	**1422285**	**Metal Fabricators**			

8.1 LICENCES/PERMITS						
8.1.1 BUSINESS LICENCES						
Main Item	**Sub item**	**CoA Code**	**Description of Item**	**Frequency/ Measure**	**2026**	**2027**
			CAT A - Filling Station Sheds/Trailers/Underground Tanks Molding		7,800.00	7,800.00
			CAT B - Agro Processing Machines Surface Tanks		300.00	300.00
			CAT C - Domestic Milling Machines		400.00	400.00
			CAT D - Canopies and Scaffolding		200.00	250.00
			CAT E - Pot, Coal pots and Sheet molders		120.00	200.00
			CAT F - Chairs and beds, etc.		80.00	120.00
82		**1422051**	**Milling Businesses (For Food)**	Per Annum		
			CAT A - Above 3 Machines		120.00	120.00
			CAT B - 2-3 Machines		80.00	80.00
			CAT C - 1 Machine Only		50.00	50.00
83		**1422231**	**Mineral Water Producers**	Per Annum		
			CAT A - Bottled, Sachet & Filtered Water		1,040.00	1,040.00
			CAT B - Bottled & Sachet Water		520.00	600.00
			CAT C - Sachet Water (Medium)		350.00	400.00
			CAT D Sachet Water(Small)			350.00
			CAT E - Accessory Shop (Medium)			200.00
			CAT F – Accessory Shop (Small)			150.00

8.1 LICENCES/PERMITS						
8.1.1 BUSINESS LICENCES						
Main Item	Sub item	CoA Code	Description of Item	Frequency/ Measure	2026	2027
84		**1422232**	**Mineral Water Distribution/Sales**	Per Annum		
			CAT A - Depot		300.00	300.00
			CAT B - Wholesale		200.00	200.00
			CAT C - Retail (Large)		150.00	150.00
			CAT D - Retail (Medium)		70.00	120.00
			CAT E - Retail (Small)		30.00	100.00
86		**1422235**	**Mobile Phone & Accessories Sales/Assembling/Repairs**	Per Annum		
			CAT C - Retail/Repairs		160.00	160.00
			CAT D - Retail Only		120.00	120.00
			CAT E - Repairs Only		80.00	80.00
			CAT F - Repairs Only (Small)		50.00	50.00
88		**1422237**	**Musical Equipment**	Per Annum		
	A.	**1422237**	**Musical Instrument Sales**			
			CAT A - Wholesale/Retail		80.00	80.00
			CAT B - Retail (Medium)		50.00	50.00
			CAT C - Retail (Small)		40.00	40.00
91		**1422241**	**Pharmaceutical Companies**	Per Annum		
	A	**1422241**	**Pharmacies**			
			CAT A - Manufacture / Wholesale		1,500.00	1,500.00
			CAT B - Wholesale (in CBD)		1,000.00	1,000.00

8.1 LICENCES/PERMITS						
8.1.1 BUSINESS LICENCES						
Main Item	Sub item	CoA Code	Description of Item	Frequency/ Measure	2026	2027
			CAT C - Wholesale (out of CBD)			
			CAT D - Wholesale & Retail (in CBD)		800.00	800.00
			CAT E - Wholesale & Retail (out of CBD)			
			CAT F - Retail (in CBD)		400.00	400.00
	B	**1422241**	**Over the Counter Medicine Sellers (OTCMs) (Licenced Chemical Shops) -**			
			CAT E - Other areas		120.00	120.00
92		**1422047**	**Photographers / Video Operators**	Per Annum		
			CAT A - Photo/Video Company with Labs		300.00	300.00
			CAT B - Photo/Video Company without Labs		200.00	200.00
			CAT C - Photographic Laboratory		160.00	160.00
			CAT D - Photo Shops/Studio (Medium)		110.00	110.00
			CAT E - Photo Shops/Studio (Small)		40.00	40.00
93		**1422243**	**Plastic Product Sales (Including Water tanks)**	Per Annum		
			CAT A - Wholesale (Large)	1000	160.00	160.00
			CAT B - Wholesale (Small)	700	120.00	120.00
			CAT C - Retail (Large)	500	80.00	80.00
			CAT D - Retail (Medium)	350	70.00	70.00

8.1 LICENCES/PERMITS						
8.1.1 BUSINESS LICENCES						
Main Item	**Sub item**	**CoA Code**	**Description of Item**	**Frequency/ Measure**	**2026**	**2027**
			CAT E - Retail (Small)	250	60.00	60.00
			CAT F - Polyethylene Sellers (Medium)	150		
			CAT G - Polyethylene Sellers (Small)	100	50.00	50.00
94		**1422137**	**Private Meat Van**	Per Annum	80.00	80.00
95		**1422138**	**Private Recreational Parks**	Per Annum		
			CAT A - Large Scale		400.00	400.00
			CAT B - Medium Scale		200.00	200.00
			CAT C - Small Scale		160.00	160.00
96		**1422025**	**Professional Firms/Individuals**	Per Annum		
	i.		**(Architectural, Auditing, Accounting, Engineering, Legal Firms etc.)**			
			CAT D - Local		260.00	400.00
			CAT E - Partnership		400.00	300.00
			CAT F - Solo		200.00	200.00
	ii.		**Draughtsmanship Business**			
			CAT 'A'		200.00	200.00
			CAT 'B'		120.00	120.00
			CAT 'C'		100.00	100.00
97		**1422013**	**Quarry/Sand Operators**	Per Annum		
			CAT A - Mechanised Quarry (Large)		1,500.00	1,500.00

8.1 LICENCES/PERMITS						
8.1.1 BUSINESS LICENCES						
Main Item	Sub item	CoA Code	Description of Item	Frequency/ Measure	2026	2027
			CAT B - Mechanised Quarry (Medium)		1,000.00	1,000.00
			CAT C - Mechanised Quarry (Small)		800.00	800.00
			CAT D - Sand Winning		200.00	200.00
			CAT E - Stone, Laterite & Gravels Contractors		200.00	200.00
			CAT F - Manual Stone Crackers/Labourers		100.00	100.00
98		**1422052**	**Refrigerator/Air Condition Mechanics**	Per Annum		
			CAT 'A'	1500	150.00	150.00
			CAT 'B'	900	120.00	120.00
			CAT C	500	100.00	100.00
101		**1422210**	**Satellite TV/Dish Installation Dealers**	Per Annum		
			CAT 'A'			300.00
			CAT 'B'			200.00
			CAT 'C'			150.00
102		**1422141**	**Scrap Metal Dealers**	Per Annum		
			CAT A - Exporter (Large Scale)		700.00	700.00
			og general goods			
			CAT C - Depot (Medium Scale)		400.00	400.00
			CAT D - Depot (Small Scale)		150.00	150.00
			CAT D - Collection Points (Medium)		120.00	120.00

8.1 LICENCES/PERMITS						
8.1.1 BUSINESS LICENCES						
Main Item	**Sub item**	**CoA Code**	**Description of Item**	**Frequency/ Measure**	**2026**	**2027**
			CAT D - Collection Points (Small)		100.00	100.00
103		**1422015**	**Service/Filling Stations**	Per Annum		
			CAT A - Multi Purpose - Large (eg. Fuel, Shopping Centre, Vulcanizing, Washing bay,etc.)		980.00	1,500.00
			CAT B – Multi Purpose - Medium (eg. Fuel, Shopping Centre, Vulcanizing, Washing bay)			1,000.00
			CAT C - Fuel and Shopping Centres		520.00	550.00
			CAT D - Fuel, and Washing Bay			500.00
			CAT E - Fuel Only		2,500.00	2,500.00
			CAT F - Surface Tank Points		1,000.00	1,000.00
			CAT G - Sale of Lubricants			300.00
			CAT H - Sale of Kerosene		240.00	240.00
			CAT I - LPG Retail Points (Large)		520.00	520.00
			CAT J - LPG Retail Points (Medium)		320.00	320.00
		xi	CAT K - LPG Only (Large)		520.00	520.00
			CAT K - LPG Retail Points Only (Small)		240.00	240.00
104		**1422254**	**Signage Makers**	Per Annum		
			CAT A - Digital		400.00	400.00
			CAT B - Non-digital		300.00	300.00
	B.	**1422128**	**Phone and Internet Services Providers**			

8.1 LICENCES/PERMITS						
8.1.1 BUSINESS LICENCES						
Main Item	**Sub item**	**CoA Code**	**Description of Item**	**Frequency/ Measure**	**2026**	**2027**
			CAT A - Head Office		10,300.00	10,300.00
			CAT B - Regional/Municipal/District Offices		7,800.00	7,800.00
			CAT C - Service Centres (Retail Shops)		5,200.00	5,200.00
			CAT D - Outsourced Service Centres (Retail Shops)		5,200.00	5,200.00
			CAT E - Warehouses			
106		**1422283**	**Tourism Licenced Facilities**	Per Annum		
	A.	**1422283**	**Accommodation Facilities**			
	i.		**Hotels/ Beach Resorts/ Motels/ Apartments**			
			CAT A - Five Star		5,000.00	5,000.00
			CAT B - Four Star		3,000.00	3,000.00
			CAT C - Three Star		1,500.00	1,500.00
			CAT D - Two Star		500.00	500.00
			CAT E - One Star		300.00	300.00
	ii.		***Guest Houses (4-9 Rooms)***			
			CAT A - 4-9 Rooms			250.00
			CAT B - Luxury Guest House			500.00
	iii.		***Budget Hotels***			
			CAT A - 21Rooms & abvove		800.00	800.00
			CAT B - 11 to 20 Rooms		520.00	520.00
			CAT C - 4-10 Rooms		300.00	300.00

8.1 LICENCES/PERMITS						
8.1.1 BUSINESS LICENCES						
Main Item	**Sub item**	**CoA Code**	**Description of Item**	**Frequency/ Measure**	**2026**	**2027**
	D.	**1422283**	**Food & Beverage (Eating/Catering Houses)**			
	i.		**Formal Catering Services**			
			Restaurants			
			CAT A - Grade 1		800.00	800.00
			CAT B - Grade 2		400.00	400.00
			CAT C - Grade 3			300.00
			Fast Food			
			CAT A - Grade 1		150.00	150.00
			CAT B - Grade 2		120.00	120.00
			CAT C - Grade 3		100.00	100.00
	ii.		**Informal Catering Services**			
	-		***Traditional Catering Establishments (chop bars/eating houses)***			
			CAT A - Grade 1		160.00	160.00
			CAT B - Grade 2		120.00	120.00
			CAT C - Grade 3			100.00
	-		***Drinking Bars***			
			CAT A - Grade 1		500.00	500.00
			CAT B - Grade 2		300.00	300.00
			CAT C - Grade 3		200.00	200.00
	-		***Snack Bars***			
			CAT A - Grade 1		160.00	160.00

8.1 LICENCES/PERMITS						
8.1.1 BUSINESS LICENCES						
Main Item	**Sub item**	**CoA Code**	**Description of Item**	**Frequency/ Measure**	**2026**	**2027**
			CAT B - Grade 2		120.00	120.00
	-		***Outdoor Catering Establishments***			
			CAT A - Grade 1		160.00	160.00
			CAT B - Grade 2		60.00	60.00
	-		***Local Fast Food Vendors***			
			CAT A - Grade 1		120.00	120.00
			CAT B - Grade 2		100.00	100.00
	ii.		**Event Centre**			
			CAT A - Grade 1		500.00	500.00
			CAT B - Grade 2		300.00	300.00
			CAT C - Grade 3		200.00	200.00
			Back of the Assembly Office	Per Session	150.00	200.00
			Adukrom Astroturf(football)	(2 hours) Day/night time	200.00	200.00
			Adukrom Astroturf (funeral programme)	Per Day	5,000.00	5,000.00
			Adukrom Astroturf (church programme)	Night session	1,500.00	1,500.00
			Abiriw Sport Complex	(2 hours)	110.00	110.00
			Basketball Court			
				Day time	200.00	200.00
			Football Pitch	(2 hours)	300.00	300.00

8.1 LICENCES/PERMITS						
8.1.1 BUSINESS LICENCES						
Main Item	Sub item	CoA Code	Description of Item	Frequency/ Measure	2026	2027
	F.	1422283	**Nightclubs and Theatres**			
	i.		**Nightclub**			
			CAT A - Grade 1		320.00	320.00
			CAT B - Grade 2		200.00	200.00
			CAT C - Grade 3		160.00	160.00
	ii.		**Pub**			
			CAT A - Grade 1		320.00	320.00
			CAT B - Grade 2		160.00	160.00
G	v.		**Spa**			
			CAT A - Spa with more than 3 add-on services		1,040.00	1,040.00
			CAT B - Spa with 2 -3 add-on services		300.00	300.00
			CAT C - Spa Only		160.00	160.00
107		1422139	**Wood Fuel**	Per Annum		
			CAT A - Charcoal Producers		120.00	120.00
			CAT B - Firewood Sellers (Large)		120.00	120.00
			CAT C - Firewood Sellers (Medium)		40.00	40.00
			CAT D - Firewood Sellers (Small)		20.00	20.00
			CAT E - Charcoal Sellers		20.00	20.00
108		1422245	**Wood Dealers**	Per Annum		
	B.	1422245	**Plywood Sellers**			
			CAT 'A'		200.00	200.00
			CAT 'B'		160.00	160.00

8.1 LICENCES/PERMITS						
8.1.1 BUSINESS LICENCES						
Main Item	**Sub item**	**CoA Code**	**Description of Item**	**Frequency/ Measure**		
					2026	**2027**
			CAT ‘C’		110.00	110.00
			CAT ‘D’		80.00	80.00
	C	**1422021**	**Plywood Manufacturers**			

FINES

Main Item	Sub Item	CoA Code	Item Description	Frequency/ Measure	2026	2027
1		**1430024**	**Building Offences**	Per Case		
	i.		**Penalty for development without permit**			
	a		substructure (foundation)			15% of Building permit
	b		Superstructure(lintel)			25% of Building permit
	c		Superstructure(roofing)			50% of Building permit
	d		Finishes(plastering/filling)			100%of Building permit
	e		Fence wall			
	ii.		Occupying Newly Completed Developments without Occupancy Certificate - Certificate of Habitation (CoH)			50% CoH permit Charge
	iii.		Penalty for Unauthorised Placements (Temporary Structures)			200% of permit Charge
	iv.		Penalty for Refurbishment/ Renovation without permit			50% of permit charge
	v.		Development in unauthorised places (unbuildable places)			Surcharge based on cost of demolition
	vi.		Penalty for Violating 'Stop-Work' Order			100% of permit charge
	vii.		Installation of Radio/TV/Internet/Communication Mast & Others without permit			100% of permit charge
2		**1423009**	**Billboard/Signage Offences**	Per Case		
			CAT A - Wrongful siting			200% of permit Charge
			CAT B - Placement without permit			200% of permit Charge
3		**1430027**	**Environmental Health/Safety/ Sanitation Offences**	Per Case		

Main Item	Sub Item	CoA Code	Item Description	Frequency/ Measure		
					2026	2027
	i.		**Defecating at unauthorized places**		50.00	50.00
	ii.		**Urinating at unauthorized places**		10.00	10.00
	iv.		**Indiscriminate disposal/burning of refuse**			
			Office Area		200.00	200.00
			Unclean Premises and Frontage			
			Residential premises		150.00	150.00
	v.		**Weedy grounds**			
			Residential premises		200.00	200.00
	vi.		**Refusal to Re-plant Tree (after property development)**			
			Residential		200.00	200.00
	vii.		**Refusal to comply with Environmental Health Screening**			
			CAT C - Residential		200.00	200.00
4		**1430023**	**Impounded Offences**			
	A		**Stray Animals**	Per animal/ day		
			Collection - Sheep/ Goat/ Pigs/Dogs		400.00	400.00
			Collection - Donkey/ Horse/ Cow		500.00	500.00
			Feeding - Sheep/ Goats		20.00	20.00
			Feeding - Pigs		20.00	20.00
			Feeding - Dogs		20.00	20.00
			Feeding - Donkey/ Horse/Cow		20.00	20.00
	B		**Vehicles Impounding**	Overnight	50.00	50.00

Main Item	Sub Item	CoA Code	Item Description	Frequency/ Measure		
					2026	2027
5		**1430034**	**Other Offences**	Per Case		
	i.		Removal/Missing Property number plate		120% of replacement cost	120% of replacement cost
	ii.		Removal/Destruction/Defacing of Street Name Signage		120% of replacement cost	120% of replacement cost
	iii.		Destruction of Street Light Poles/Other road furniture		120% of replacement cost	120% of replacement cost
	iv.		Posting of bills at unauthorized places			
	v.		Failure to pay BOP/Rent etc. (by August).		30% of amount owed (in addition to principal)	30% of amount owed (in addition to principal)
	vii.		Inciting a person not to pay rates		100.00	100.00
	viii.		False statement as regards the liability of a person to pay rates		100.00	100.00
	ix.		Refusal or failure for a person to supply information and willfully obstruct any authorized person in the performance of functions (subject to section 158 of Act 936)		500.00	500.00
	xv.		Penalty for bounced cheques		50% of cheque value	50% of cheque value
	xvix.		Failure to obtain permit for burial		30% of the permit charge (in addition to principal)	30% of the permit charge (in addition to principal)
	xx.		Road block without Permit		500.00	500.00
6		**1430026**	**Retrieval Of Seized Tools/Machinery (For Various Offences)**	Per Case		
			1st Time		500.00	500.00
			2nd Time		1,000.00	1,000.00
			3rd Time		2,000.00	2,000.00
7		**1430025**	**Unauthorised Diversion**	Per case		
			Diversion of river/stream course		10,000.00	10,000.00

Main Item	Sub Item	CoA Code	Item Description	Frequency/ Measure		
					2026	2027
			Diversion of drains		2,500.00	2,500.00
			Channeling of sewage waste into drains		3,500.00	3,500.00

FEES

Main Item	Sub Item	CoA Code	Item Description	Frequency/ Measure	2026	2027
1		**1423006**	**Burial (Cemetery) Fees**			
	i.		**General**	Per Burial		
			CAT A - 5 years and Below		30.00	30.00
			CAT B - 6 -17 years		50.00	50.00
			CAT C - Adults (18 years & above)		1,500.00	1,500.00
			CAT D - Tombstone e.g. marble, terrazzo, vault		500.00	500.00
	v.		**Mausoleum**	Per burial	100.00	100.00
	vi.		**Burials at Home** (Applicable only to Areas with designated burial sites)	Per burial	19,500.00	19,500.00
	vii.		**Exhumation of Corpse**	Per Court Order	400.00	400.00
2		**1423012**	**Conservancy (Sanitary Services)**			
	i.		**Franchised**			
			Public Toilet Operators	Per Month	0.50	0.50

Main Item	Sub Item	CoA Code	Item Description	Frequency/ Measure	2026	2027
			WC & Other Technologies	Per Visit	2.00	2.00
			KVIP	Per Visit	0.50	0.50
			Public Bath house Operators	Per Month	1.00	1.00
			Public Urinal Operators	Per Month	0.20	0.20
	ii.		**Assembly Operated**			
			Public Toilet	Per Visit	1.00	1.00
			Public Bathhouse			
			- No shower	Per Visit	2.00	2.00
			- With shower	Per Visit	2.00	2.00
			Public Urinals	Per Visit	0.50	0.50
3		**1423861**	**Environmental Health Inspection and Certification fee**			
	A.	Per Anum	**Application Forms**	**Onetime**	10.00	10.00
	B.	Per Anum	**Suitability (Health) Certification - Institutions**	**Per Visit**		
	i.		***Water/Drink/Food (Primary Producers)***			

Main Item	Sub Item	CoA Code	Item Description	Frequency/ Measure	2026	2027
		Per Anum	CAT A - Large Scale			
		Per Anum	CAT B - Medium Scale			
		Per Anum	CAT C - Small Scale			
	ii.		***Water/Drink/Food (Dealers/Users)***			
		Per Anum	CAT A - Hotels/Guest Houses//Hostels			
		Per Anum	CAT B - Restaurants//Private Schools			
		Per Anum	CAT C - Chop and Drinking Bars			
	C.	Per Anum	**Health Certificate - Individuals**		50.00	
			Disinfection Services	**Per room**		
			Hotels/Rest Houses/Motel			
			Public Institutions, Schools, Hospitals			
			Poultry Farm			
			Individual Premises			
			Infectious Disease Cases			
			Derating of warehouse etc			

Main Item	Sub Item	CoA Code	Item Description	Frequency/ Measure	2026	2027
			Health & Sanitation Permit			
			Health Facilities			
			CAT A - Hospitals			
			CAT B - Clinics			
			CAT C - Maternity Homes			
			Medical Screening		40.00	40.00
			Hotels/Guest House			
			CAT A		400.00	400.00
			CAT B		260.00	260.00
			Restaurants			
			CAT A			
			CAT B			
			CAT C			
			Chop Bars/Food Joints/Snack Bars			
			CAT A			

Main Item	Sub Item	CoA Code	Item Description	Frequency/ Measure	2026	2027
			CAT B			
			CAT C		30.00	30.00
			Bottled Water Producers			
			CAT A			
			CAT B			
			Sachet Water Producers			
			CAT A			
			CAT B			
			Bakeries			
			CAT A			
			CAT B			
			Educational Institutions			
			CAT A Tertiary			
			CAT B - Secondary			
			CAT C - Basic		100.00	100.00

Main Item	Sub Item	CoA Code	Item Description	Frequency/ Measure	2026	2027
			Poultry and Livestock Farmers			
			CAT A			
			CAT B			
			Filling/Servivce/Gas Stations			
			CAT A			
			CAT B			
			Provisions			
			CAT A			
			CAT B			
			Others			
			CAT A			
			CAT B			
			CAT C			
			MARKET FEES			
			Export/Conveyance			

Main Item	Sub Item	CoA Code	Item Description	Frequency/ Measure	2026	2027
	i.		**Animals**			
			Cow (Foreign Herdsmen)	Per animal	50.00	50.00
			Cow (Local Herdsmen)	Per animal	20.00	20.00
			Sheep, Goats, Pigs, Donkey, Dog etc.	Per animal	10.00	10.00
			Birds	Per bird	2.00	2.00
			Fish	Per basket	3.00	3.00
			Bush Meat	Per animal	3.00	3.00
	iii.		**Bamboo**	Per 100 Culms	8.00	8.00
	iv.		**Cane/Rattan**			
			CAT A	Per Bundle	6.00	6.00
			CAT B	Per Maxi bag	3.00	3.00
			CAT C	Per Mini bag	3.00	3.00
	v.		**Charcoal**	Per bag	2.00	2.00
	viii.		**Firewood**			
			- Articulated Truck	Per load	40.00	40.00

Main Item	Sub Item	CoA Code	Item Description	Frequency/ Measure	2026	2027
			- Mummy Truck	Per load	30.00	30.00
			- Kia Truck	Per load	25.00	25.00
			- Abossey Okai macho motor king/ Donkey Cart	Per load	15.00	15.00
	ix.		**Fruits** (Banana, Mango, Pawpaw, Pineapple, Pear, Oranges etc.)	Per crate/bag/ basket	2.00	2.00
	x		**Cereals (millet, sorghum, maize, beans, guinea corn etc.)**			
			Maxi bag		2.00	2.00
			Mini bag		2.00	2.00
	xi.		**Coconut**			
			- Articulated Truck	Per load	20.00	20.00
			- Mummy Truck	Per load	20.00	20.00
			- Kia Truck	Per load	20.00	20.00
	xv.		**Stones/Quarry/Gravel Products**			
			- Above 7 Cubic Meters	Per load	25.00	25.00

Main Item	Sub Item	CoA Code	Item Description	Frequency/ Measure	2026	2027
			- 6 to 7 Cubic Meters	Per load	20.00	20.00
			- Up to 5 Cubic Meters	Per load	15.00	15.00
	xvi.		**Sand**			
			- Above 7 Cubic Meters	Per load	20.00	20.00
			- 6 to 7 Cubic Meters	Per load	15.00	15.00
			- Up to 5 Cubic Meters	Per load	10.00	10.00
	xviii.		**Roots and Tubers**			
			Yam			
			- Count	100 pieces	30.00	30.00
			- Articulator Truck	Per load	150.00	150.00
			- Mummy Truck	Per load	100.00	100.00
			- Kia Truck	Per load	80.00	80.00
			- 'Abossey Okai macho'	Per load	70.00	70.00
			- 'Motor king'	Per load	40.00	40.00
			Cocoyam, Cassava, Potato, etc.			

Main Item	Sub Item	CoA Code	Item Description	Frequency/ Measure	2026	2027
			CAT A	Per Maxi bag	10.00	10.00
			CAT B	Per Mini bag	10.00	10.00
	xxiv.		**Off-Loading/Landing Fee**			
			CAT A - Articulator Truck		100.00	100.00
			CAT B - Cargo trucks & Buses		80.00	80.00
4		**1423246**	**Lorry Park Fee/Toll**			
	i.		**Commercial Vehicles**	Per day		
			Taxi		2.00	2.00
			Mini Bus Up to 12-23seater		3.00	3.00
			Bus/Kia Up to 24-33seater		4.00	4.00
			Bus/Kia (33seater +)		5.00	5.00
			Articulated truck		7.00	7.00
			Tipper truck		10.00	10.00
			Rig Saw (Yellow Tricycle)		2.00	2.00
			Non-Lorry Park Mobile Vehicles (e.g. Taxi)		3.00	3.00

Main Item	Sub Item	CoA Code	Item Description	Frequency/ Measure	2026	2027
			Wheel Cart /Trolley			
	ii.		**Private Vehicles**	Per Hour		
			Saloon Cars		2.00	2.00
			Long parking full day		4.00	4.00
			Mini Cargo Bus		3.00	3.00
			Medium Trucks		4.00	4.00
			Big Cargo Trucks		6.00	6.00
			Articulated Trucks		8.00	8.00
			Monthly Parking (for all vehicles)		40.00	40.00
5		**1423001**	**Market**	Per day/night		
			CAT A -Market Tolls (Daily/ Night Tolls)			
			CAT B -Market Tolls (Daily/ Night Tolls)		2.00	2.00
6		**1423011**	**Marriage Fees**			
			Ordinance (Cap 127) Registration Cert			
			Customary Marriage (Resident)	Per Registration	250.00	250.00
			Customary Marriage (Foreign)	Per Registration	600.00	600.00

Main Item	Sub Item	CoA Code	Item Description	Frequency/ Measure	2026	2027
			Divorce Certificate (Customary)	Per Document	250.00	250.00
			Certificate of Marriage	Per Document	400.00	400.00
			Certified True Copy	Per document	300.00	300.00
			Authentication of Marriage Certificate (Request by 3rd Parties)	Per Document	100.00	100.00
			Filing of Notice/Caveat	Per Case	300.00	300.00
			Marriage ceremony (Week-end)	Per Case	300.00	300.00
			Search Fee (for marriage registration)	Per Case	100.00	100.00
			Search Fee (Marriage Certificate)	Per document	100.00	100.00
			Licencing of Churches for Marriage	Per Church	2,000.00	2,000.00
			Mohammedan Marriage	Per Document	400.00	400.00
7		**1422029**	**Mobile Sales Vans (Per Vehicle)**	Per Day	10.00	10.00
8		**1423201**	**Sale of Contract Documents (All categories) –**	One-Time Payment		
			CAT A - Above 550,000 (Approved by Regional Tender Review Committee)		450.00	450.00
			CAT B - Above 75,000 - 550,000 (Approved by Entity Tender Committee)		300.00	300.00

Main Item	Sub Item	CoA Code	Item Description	Frequency/ Measure	2026	2027
			CAT C - Up to 75,000 (Approved by Entity Head)		150.00	150.00
9		**1423737**	**Search Fee (General Information)**	Per Case		
10		**1423854**	**Slaughter House**	Per Animal		
			CAT A - Large Animals		30.00	30.00
			CAT B - Small Animals		25.00	25.00
11		**1423866**	**Special Registration Fee**			
	A	**1423866**	**Non-Governmental Institutions' Registration**	Onetime Payment		
			CAT A - International NGOs/CSOs		170.00	170.00
			CAT B - Local NGOs/CSOs		120.00	120.00
			CAT C - Community CSOs/CSOs		70.00	70.00
			CAT D- Association			
12		**1422051**	***Warehouse Charges (In The Market)***			
	i.		**Daily /Overnight Charges (Per head load)**	Per head load		
	ii.		**Monthly Charges**	Per Month		
			General Charges (Per square meters)		2.00	2.00

Main Item	Sub Item	CoA Code	Item Description	Frequency/ Measure	2026	2027
			Handling charges (Per tonne)		2.00	2.00
			Storage (Per tonne)		1.00	1.00
			Administrative charges (Per tonne)	Per Month	-	-
13		**1423867**	**Road Block**	Per day		
			CAT A - Collector Access		2,500.00	2,500.00
			CAT B - Local Access		1,000.00	1,000.00
14		**1423086**	***Vehicle Stickers/Commercial Driver's Licence***	Per Annum		
	i.		**General**			
			Taxi		25.00	25.00
			Heavy Duty		50.00	50.00
			Light Duty		40.00	40.00
			Multi-Purpose		30.00	30.00
	ii.		**Buses/Trotro**			
			46 Passengers and above		15.00	15.00
			34 - 45 Passengers		15.00	15.00

Main Item	Sub Item	CoA Code	Item Description	Frequency/ Measure	2026	2027
			24 - 33 Passengers		15.00	15.00
			8 - 23 Passengers		15.00	15.00
15		**1423086**	***Vehicle Embossment Sticker***	Per Anum		
16			**Tourism Centres**	**Per Visit**		
	i.		**Asenema Waterfalls**			
			Non-Ghanaian - Adult		40.00	40.00
			Ghanaian- Adult		20.00	20.00
			Non-Ghanaian - Children		20.00	20.00
			Ghanaian - Children		10.00	10.00
	ii.		**Okomfo Anokye Birth Place**			
			Non-Ghanaian - Adult		50.00	50.00
			Ghanaian- Adult		20.00	20.00
			Non-Ghanaian – Children		30.00	30.00
			Ghanaian – Children		10.00	10.00
	ii		**Akaa falls**			
			Non-Ghanaian - Adult		50.00	50.00
			Ghanaian- Adult		20.00	20.00

Main Item	Sub Item	CoA Code	Item Description	Frequency/ Measure	2026	2027
			Non-Ghanaian - Children		30.00	30.00
			Ghanaian – Children		10.00	10.00
17		**1423087**	**Hiring of heavy-duty vehicle**	**Per Anum**		
			Tipper truck- sand	Per trip		2,700.00-3,000.00
			Tipper truck-chippings	Per trip		3,700.00-4,500.00
			Pay Loaders	Per trip		7,500.00
			Graders	8 hours/day		7,500.00
			Backhoes	8 hours/day		4,000.00
			Water Browers	Per day		3,000.00
			Concrete Mixers	8 hours/day		400.00
			Rollers	8 hours/day		4,000.00
			Bulldozer	8 hours/day		9,000.00

8.2 PERMITS						
Main Item	**Sub Item**	**CoA Code**	**Item Description**	**Frequency/ Measure**	**2026**	**2027**
			DEVELOPMENT /PLANNING PERMITS	**Per Project**		
1		**1412004**	**FORMS**			
	i.	**1412004**	**Development Permit Application Form/Jacket**		150.00	250.00
	ii.	**1412004**	**All Other Forms (e.g. Temporary Structures, Demolition, Renovation etc.)**		100.00	150.00
2			**BUILDING PROCESSING FEE (Non-Refundable Deposit)**			
	i.	**1412032**	**Residential**			
			Single storey residential development			180.00
			2 storey residential development			250.00
			3 storey residential development (below a gross floor area of 450m²)			300.00
			3 storey and above residential development (Above gross floor area of 450m²)			500.00
			Apartments	Per Unit		200.00

8.2 PERMITS						
Main Item	**Sub Item**	**CoA Code**	**Item Description**	**Frequency/ Measure**	**2026**	**2027**
			1 Bedroom Unit			100.00
			2 Bedroom Unitt			200.00
			3 Bedroom & above			300.00
	ii.	**1412032**	**COMMERCIAL**			
	-		**Filling Station / Gas Station**		1,500.00	1,500.00
	-		**Shops**			
			Up to 2 storey shops development			300.00
			Shops development (below a gross floor area of 450m²)			300.00
			Shops development (above gross floor area of 450m^2)			600.00
	-		**Hotels**			
			1 Storey Hotel building			500.00
			2 Storey Hotel building			600.00

8.2 PERMITS						
Main Item	**Sub Item**	**CoA Code**	**Item Description**	**Frequency/ Measure**	**2026**	**2027**
			3 Storey Hotel building			750.00
			Building (above a gross floor area of 450m^2)			1,500.00
	-		**Restaurants**			
			Single storey restaurant			300.00
			2 storey restaurant			350.00
			3 storey restaurant			450.00
			Building with gross floor area above 450m^2			1,300.00
	-		**Multi-storey parking facility**			
			1storey parking facility			450.00
			2 storey parking facility			750.00
			3 storey parking facility			800.00

8.2 PERMITS						
Main Item	**Sub Item**	**CoA Code**	**Item Description**	**Frequency/ Measure**	**2026**	**2027**
			Parking facility (above a gross floor area of 450m^2)			1,650.00
	-		**Banking hall**			
			1 storey Banking hall			550.00
			2 storey Banking hall			850.00
			3 storey Banking hall			1,250.00
			Banking hall with a gross floor area above 450m^2			2,500.00
	-		**Radio/TV station building**			
			1 storey building			600.00
			2 storey building			850.00
			3 storey building			1,000.00
			Building with gross floor area above 450m^2			2,000.00

8.2 PERMITS						
Main Item	**Sub Item**	**CoA Code**	**Item Description**	**Frequency/ Measure**	**2026**	**2027**
	-		**Telecommunication Mast**			10,000.00
	-		**Printing houses**			
			1 storey printing house			400.00
			2 storey printing house			500.00
			3 Storey printing house			750.00
			Building with gross floor area above 450m^2			1,500.00
	-		**Funeral home**			
			1 storey funeral home			400.00
			2 storey funeral home			500.00
			3 storey funeral home			750.00
			Funeral home building with gross floor area above 450m^2			1,500.00
	iii.		**CIVIC AND CULTURAL**			

8.2 PERMITS						
Main Item	**Sub Item**	**CoA Code**	**Item Description**	**Frequency/ Measure**	**2026**	**2027**
	-		**Offices**			
			1 storey office			200.00
			2 storey office			250.00
			3 storey office			350.00
			Building with gross floor area above 450m^2			1,000.00
			Churches/mosque/Shrines			
			1 storey Churches/mosque/shrines			400.00
			2 storey Churches/mosque/shrines			500.00
			3 storey Churches/mosque/shrines			650.00
			Building with gross floor area above 450m^2			1,300.00
	-		**Hospital**			

8.2 PERMITS						
Main Item	**Sub Item**	**CoA Code**	**Item Description**	**Frequency/ Measure**	**2026**	**2027**
			1 storey Hospital			300.00
			2 storey Hospital			500.00
			3 storey Hospital			750.00
			Building with gross floor area above 450m^2			1,500.00
			Clinic			
			1 Storey Clinic			250.00
			2 Storey Clinic			350.00
			3 Storey Clinic			550.00
			Laboratory			
			1 Storey Lab			200.00
			2 Storey Lab			300.00
			building with gross floor area above 450m2			350.00

8.2 PERMITS						
Main Item	**Sub Item**	**CoA Code**	**Item Description**	**Frequency/ Measure**	**2026**	**2027**
	iv.		**FACTORIES/INDUSTRIAL BUILDINGS**			
	-		**Ware house (storage only)**			
			1 storey Ware house (storage only**)**			600.00
			2 storey Ware house (storage only)			850.00
			3 storey Ware house (storage only)			1,000.00
			Building with gross floor area above 450m^2			2,000.00
	-		**Ware house and Office**			
			1 storey Ware house and Office		1000/m2 * No. of Storey	850.00
			2 storey Ware house and Office		1500/m2 * No. of Storey	1,250.00
			3 storey Ware house and Office		2000/m2 * No. of Storey	1,550.00
			Building with gross floor area above 450m^2		2000/m2 * No. of Storey	2,500.00
	-		**Ware house and Residence**			

8.2 PERMITS						
Main Item	**Sub Item**	**CoA Code**	**Item Description**	**Frequency/ Measure**	**2026**	**2027**
			1 storey Warehouse & Residence		1000/m2 * No. of Storey	800.00
			2 storey Warehouse & Residence		1500/m2 * No. of Storey	1,000.00
			3 storey Warehouse & Residence		2000/m2 * No. of Storey	1,200.00
			Building with gross floor area above 450m^2		2000/m2 * No. of Storey	3,000.00
	-		**Factories**			
			single factory		1000/m2 * No. of Storey	750.00
			Up to 2 storey factory		1500/m2 * No. of Storey	1,200.00
			Up to 3 storey factory		2000/m2 * No. of Storey	1,500.00
			Factory with gross floor area above 450m^2		2000/m2 * No. of Storey	3,000.00
	-		**Industrial complex**			
			Up to 2 storey industrial complex		1000/m2 * No. of Storey	1,500.00

8.2 PERMITS						
Main Item	**Sub Item**	**CoA Code**	**Item Description**	**Frequency/ Measure**	**2026**	**2027**
			Up to 3 storey industrial complex		1500/m2 * No. of Storey	1,750.00
			Industrial Complex with gross floor area above 450m^2		2000/m2 * No. of Storey	3,000.00
	v.		**EDUCATION (PRIVATE)**			
	-		**Pre-school**			
			1 storey pre-school		1000/m2 * No. of Storey	250.00
			2 storey pre-school		1500/m2 * No. of Storey	300.00
			3 storey pre-school		2000/m2 * No. of Storey	350.00
			Building with gross floor area above 450m^2		2000/m2 * No. of Storey	900.00
	-		**Basic School**			
			1 storey basic school		1000/m2 * No. of Storey	250.00
			2 storey basic school		1500/m2 * No. of Storey	350.00

8.2 PERMITS						
Main Item	**Sub Item**	**CoA Code**	**Item Description**	**Frequency/ Measure**	**2026**	**2027**
			3 storey basic school		2000/m2 * No. of Storey	700.00
			Building with gross floor area above 450m^2		2000/m2 * No. of Storey	1,400.00
	-		**Second Cycle School**			
			1 storey second cycle school		1000/m2 * No. of Storey	700.00
			2 storey second cycle school		1500/m2 * No. of Storey	800.00
			3 storey second cycle school		2000/m2 * No. of Storey	1,000.00
			Building with gross floor area above 450m^2		2000/m2 * No. of Storey	2,000.00
	-		**Basic and second cycle**			
			1 storey basic and second cycle school		1000/m2 * No. of Storey	1,250.00
			2 storey basic and second cycle school		1500/m2 * No. of Storey	1,500.00
			3 storey basic and second cycle school		2000/m2 * No. of Storey	1,750.00
			Building with gross floor area above 450m²		2000/m2 * No. of Storey	3,500.00

8.2 PERMITS						
Main Item	**Sub Item**	**CoA Code**	**Item Description**	**Frequency/ Measure**	**2026**	**2027**
	-		**Vocational/Technical**			
			1 storey vocational/technical school		1000/m2 * No. of Storey	1,250.00
			2 storey vocational/technical school		1500/m2 * No. of Storey	1,500.00
			3 storey vocational/technical school		2000/m2 * No. of Storey	1,750.00
			Building with gross floor area above 450m²		2000/m2 * No. of Storey	3,500.00
	-		**Tertiary**			
			1 storey private tertiary school building		1000/m2 * No. of Storey	2,000.00
			2 storey private tertiary school building		1500/m2 * No. of Storey	2,500.00
			3 storey private tertiary school building		2000/m2 * No. of Storey	3,250.00
			Building with gross floor area above 450m^2		2000/m2 * No. of Storey	6,500.00
	-		**Driving Schools**			

8.2 PERMITS						
Main Item	**Sub Item**	**CoA Code**	**Item Description**	**Frequency/ Measure**	**2026**	**2027**
			1 storey private driving school		1000/m2 * No. of Storey	800.00
			2 storey private driving school		1500/m2 * No. of Storey	1,000.00
			3 storey private driving school		2000/m2 * No. of Storey	1,300.00
			Building with gross floor area above 450m^2		2000/m2 * No. of Storey	3,000.00
	vi.		**OPEN SPACE & RECREATIONAL DEVELOPMENT**			
			Sports complex		1,200.00	1,500.00
			Events centre		900.00	1,200.00
			waterfront resorts			1,500.00
	-		**Commercial - Telecommunication Mast**		10,000.00	10,000.00
	-		**Mixed Use**		14,000.00	2,200.00
	-		**Recreational Development**		840.00	840.00
	-		**Renovation/Rehabilitation/Refurbishment**		1,050.00	1,500.00
	-		**Hoarding**		350.00	500.00
	-		**Demolition**		700.00	500.00
	-		**Fence Wall Only**		350.00	500.00

8.2 PERMITS						
Main Item	**Sub Item**	**CoA Code**	**Item Description**	**Frequency/ Measure**	**2026**	**2027**
	-		**Approval In Principle (AIP)**	**One Time Payment**	10,000.00	10,000.00
	vii.	**1412032**	**Validation of Spatial Data**	**One Time Payment**		
	-		**Local Plan Extract**	**Per request**		
			0.5 acre		150.00	800.00
			5 acre - 10 acre		800.00	1,000.00
			Beyond 11 acres		1,000.00	2,500.00
			Quick Search (Endorsed)		1,200.00	100.00
	-		**Zoning Comments**			
			0.16 acre		**150.00**	**100.00**
			0.17acre-0.32 acre		**800.00**	**150.00**
			0.33acre-1 acre		**1,000.00**	**225.00**
			Above 1 acre		**1,200.00**	**300.00**
			Certificate of Habitation/Occupancy		200.00	350.00
			Temporary Structures		100.00	150.00
3		**1412033**	**BUILDING PERMIT CHARGES**			
	A.	**1412033**	**New Development**			
	i.		Building/Permanent Structure	Cost of construction	0.63	0.01
	ii.		Hoarding Permit (only)	Per Linear Meter	3.00	10.00

8.2 PERMITS						
Main Item	**Sub Item**	**CoA Code**	**Item Description**	**Frequency/ Measure**	**2026**	**2027**
	iii.		Fence Wall Permit (only)	Cost of construction	0.63	0.01
	iv.		Mast Permit (Installation)	One Time Payment		50,000.00
	C.	**1412033**	**Permit to repair/renovate/ rehabilitate/ refurbish**			
	i.		Telecommunication Mast	Per Installation	2,500.00	10,000.00
	ii.		Permanent Structures	Cost of activity		0.003
	D.	**1412033**	**Temporary Structure Permit (Constructional Site)**	Per meter square		20.00
	E.	**1412033**	**Temporary Structure Permit**	Per meter square		
	i.		Containers		50.00	25.00
	ii.		Wooden Kiosks/Sheds		50.00	10.00
	F.	**1412033**	**Billboards**	Per meter square		
	ii.		**Unipole Spectacular**			
			CAT A - Class A1 (Along First Class Access)		140.00	140.00
			CAT B - Class A2 (Along Second Class Access)		105.00	105.00
			CAT C - Class A3 (Along Third Class Access)		70.00	70.00
	iii.		**LEDs**			
			CAT A - Class A1 (Along First Class Access)		210.00	350.00
			CAT B - Class A2 (Along Second Class Access)		140.00	225.00
			CAT C - Class A3 (Along Third Class Access)		70.00	125.00
	iv.		**Building Wrap/Wall Drapes**			
			CAT A - Class A1 (Along First Class Access)		50.00	50.00
			CAT B - Class A2 (Along Second Class Access)		35.00	35.00

8.2 PERMITS						
Main Item	Sub Item	CoA Code	Item Description	Frequency/ Measure	2026	2027
			CAT C - Class A3 (Along Third Class Access)		17.00	17.00
	v.		**Vehicular Adverts**			
			CAT A - Class A1 (Along First Class Access)		14.00	14.00
			CAT B - Class A2 (Along Second Class Access)		10.00	10.00
			CAT C - Class A3 (Along Third Class Access)		3.00	3.00
	vi.		**Banners**			
			CAT A - Class A1 (Along First Class Access)		14.00	14.00
			CAT B - Class A2 (Along Second Class Access)		10.00	10.00
			CAT C - Class A3 (Along Third Class Access)		7.00	7.00
	vii.		**Other Adverts**			
	-		**Bus Stop Shelters**			
			CAT A - Class A1		700.00	700.00
			CAT B - Class A2		600.00	600.00
			CAT C - Class A3		450.00	450.00
	-		**Flag Poles**			
			CAT A - Class A1		140.00	140.00
			CAT B - Class A2		100.00	100.00
			CAT C - Class A3		70.00	70.00
	-		**Group Directional Signs**			

8.2 PERMITS						
Main Item	**Sub Item**	**CoA Code**	**Item Description**	**Frequency/ Measure**	**2026**	**2027**
			CAT A - Class A1		700.00	700.00
			CAT B - Class A2		600.00	600.00
			CAT C - Class A3		45.00	45.00
			Lamp Post Advertisement (Street Light Poles)			300.00
			Posters			10.00
	-		**Structures on Designated Spectacular Sites**		85.00	60.00
	-		**Renewal of outdoor adverts/billboards**	Per Case	50% of the permit cost	50% of the permit cost
			Others (Not categories above)	Per sq/m per Annum		1,000.00
	G.	**1412033**	**Other Charges**			
	v.		**Permit For Construction:**			
			Swimming Pool			800.00
			Fountain/Water Falls			750.00
			Tennis Court/Volley Ball/Basket Ball			750.00
			Football Pitch			1,640.00
	vi.		**Road Crossing (Cutting) Permit**	Per Meter		
	-		Asphalt Roads			500.00

8.2 PERMITS						
Main Item	**Sub Item**	**CoA Code**	**Item Description**	**Frequency/ Measure**	**2026**	**2027**
	-		Paved/Surfaced Dressed Road			250.00
	-		Along Road			5.00
	vi.		**Thrust Boring**	Per Meter		
	-		Asphalt Pavement/Surface Dressed Road			90.00
	vii.		**Permit For Construction of Tanks**			
	-		Tank Farm	Per Meter cube		800.00
	-		Additional Tanks (Filling Stations and Others)	Per Tank		2,000.00
	-		Fuel Pumps	Per Pump		3,500.00
4		**1412034**	**APPROVAL FEES FOR LAND APPLICATION**			
			SUB-DIVISIONS			
			Less than 1acre			1,500.00
			1-5 acres			2,000.00
			Residential	Per Acre		
			1st Class			
			0.16 acre			1,500.00
			0.17 - 0.32acre			2,800.00
			0.33 - 1 acre			3,000.00
			Above 1 acre			5,000.00
5		**1412035**	**CHANGE OF USE**			
	A.		**Land Use Changes**			
	i.		**Residential to commercial**			

8.2 PERMITS						
Main Item	Sub Item	CoA Code	Item Description	Frequency/ Measure	2026	2027
			Less than 1acre			3,500.00
			1-5 acres			5,500.00
	ii.		**Residential to Educational**			
			Less than 1acre			2,500.00
			1-5 acres			3,500.00
	iii.		**Residential to Civic and Cultural**			
			Less than 1acre			3,500.00
			1-5 acres			5,500.00
	iv.		**Residential to Light Industrial**			
			Less than 1acre			8,000.00
			1-5 acres			11,500.00
			Commercial to Residential			
			Less than 1 acre			2,000.00
			1 - 5 acres			4,000.00
	v.		**Industrial to Other Uses**			
			Less than 1acre			8,000.00
			1-5 acres			10,000.00
	vi.		**Educational to Other Uses**			
			Less than 1acre			5,500.00
			1-5 acres			8,000.00
	vii.		**Open space to Other Uses**			
			Less than 1acre			8,000.00
			1-5 acres			10,000.00

8.2 PERMITS						
Main Item	**Sub Item**	**CoA Code**	**Item Description**	**Frequency/ Measure**	**2026**	**2027**
	B.		**Publication of Approved Rezoning Request**			3,500.00
	C.		**Approval of Local Plan**			
			1 to 20 acres			6,000.00
			21 to 50 acres			10,000.00
			51 to 100 Acres			14,000.00
			100 to 200 Acres			18,000.00

RATES

Main Items	Sub Items	CoA Code	Item Description	Frequency/ Measure	2026	2027
1			**SPECIAL RATES**			
	i.	**1413003**	Basic Rates	Per Annum	5.00	5.00
	ii.	**1413006**	Development Levy (LGA Section 146 sub section 3)			
2			**GENERAL RATES**			
	A.	**1413001**	**Property Rates (Refer to Section 3.2 of this Document)**	Per Annum		
		1413001	**Class I -** (Apirede, Adukrom, Awukugua, Dawu and Abiriw)		0.0015	0.0015
		1413001	**Class II -** (Abonse, Aseseeso and the old towns of Apirede, Adukrom, Awukugua, Dawu and Abiriw.)		0.0010	0.0010
		1413001	**Class III -** (All communities downhill)		0.0008	0.0008
	B.	**1413005**	**Rates on other Possessions**			
	i.	**1413005**	Bicycle Rates	Per Annum	1.00	1.00
	ii.	**1413005**	Cattle Rates - Foreigners	Per Animal	20.00	20.00
	iii.	**1413005**	Cattle Rates - Residents	Per Animal	2.00	2.00
	v.	**1413005**	Pig Rates	Per Animal	1.00	1.00

RENTS

Main Item	Sub Item	CoA Code	Item Description	Frequency/ Measure	2026	2027
1		**1415036**	**Assembly Owned Bill boards**			
			CAT 'A' **(First Class)**	Per Week	150.00	150.00
			CAT 'B' **(Second Class)**		50.00	50.00
			CAT 'C' **(Third Class)**		25.00	25.00
2		**1415036**	**Hiring of Assembly Facilities**	Per day		
	i.		**Assembly Hall**	Per Hour		
			CAT A - Large (300 and above)		500.00	500.00
			CAT B - Medium (101 to 299)		300.00	300.00
			CAT C - Small (100 and below)		150.00	150.00
	ii.		**Assembly conference room**		100.00	100.00
	iii.		**Community centres**		80.00	80.00
	v.		**Assembly Forecourt**		200.00	200.00
			Teachers Quarters	**Per month**		
			CAT A (Uphill)		100.00	100.00
			CAT B(Downhills)		70.00	70.00
	vi					
	vii		**Rental of Assembly's Tractor/Treashers/ Sprayer/ Irrigator**			
3		**1415052**	**Market Facilities**	Per Month		
	i.		**Stores**			
			CAT A - In CBD (Central Business District) - Abiriw (New Stores)		700.00	700.00
			CAT B - Satellite Markets - Adukrom		80.00	80.00
			CAT C - Outside CBD		40.00	40.00
			CAT D - Sub District Store		20.00	20.00
	ii.		**Stalls**			

Main Item	Sub Item	CoA Code	Item Description	Frequency/ Measure		
					2026	2027
			CAT A - In CBD		5.00	5.00
			CAT B - Satellite Market		3.00	3.00
			i. Adukrom big		70.00	70.00
			ii. Adukrom small		50.00	50.00
			CAT C - Outside CBD		3.00	3.00
			CAT D - Sub District Store		2.00	2.00
	iii.		**Sheds**			
			CAT A - In CBD			
			CAT B - Satellite Markets			
			CAT C - Outside CBD			
	iv		**Rent of Open Market Space**			
	v		**Market Warehouse**	Per month		
			CAT'A'		3.00	3.00
			CAT'B'		3.00	3.00
			CAT'C'		2.00	2.00
	vi		**Rent of Undeveloped Lands**	4x4 ft	15.00	15.00
			Grounds rent for Asenema market paved area			
			Daily Ground rent per trader	Per day	2.00	2.00