

ATWIMA MPONUA DISTRICT ASSEMBLY
2026 APPROVED FEE-FIXING RESOLUTION
LOCAL GOVERNANCE ACT 2016, ACT 936

Main Items	Revenue Item Description	Frequency/ Measure	Upper Limit	Amount (GHS)
1	Basic Rates	Per Person	6.00	5.00
2	Property Rates	Multiplier	Upper limit	2026 Rate (GHS)
S/N	<i>Residential Properties in Type 1 Areas</i>	Multiplier	Upper limit	2026 Rate (GHS)
1	Mud/Swish/Landcrete	Per annum		
2	Con- or Sandcrete/Brick/Steel 1 Rooms		2,000.00	1,500.00
3	Con- or Sandcrete/Brick/Steel 2-3 Rooms		1,500.00	1,200.00
4	Con- or Sandcrete/Brick/Steel 4-7 Rooms		1,200.00	1,000.00
5	Con- or Sandcrete/Brick/Steel 8-10 Rooms		800.00	700.00 - Downwards
6	Con- or Sandcrete/Brick/Steel 11-15 Rooms			
7	Con- or Sandcrete/Brick/Steel 16 and above Rooms			
8	<i>Residential Properties in Type 2 Areas -</i>	Multiplier	Upper limit	2026 Rate (GHS)
9	Mud/Swish/Landcrete	Per annum		
10	Con- or Sandcrete/Brick/Steel 1 Rooms		750.00	700.00
11	Con- or Sandcrete/Brick/Steel 2-3 Rooms		650.00	600.00
12	Con- or Sandcrete/Brick/Steel 4-7 Rooms		550.00	500.00 Downwards
13	Con- or Sandcrete/Brick/Steel 8-10 Rooms			
14	Con- or Sandcrete/Brick/Steel 11-15 Rooms			
15	Con- or Sandcrete/Brick/Steel 16 and above Rooms			
16	<i>Residential Properties in Type 3 Areas - (Buildings situated in all towns and villages other than those above will attract the rates specified below)</i>	Multiplier	Upper limit	2026 Rate (GHS)
17	Mud/Swish/Landcrete	Per annum		
18	Con- or Sandcrete/Brick/Steel 1 Rooms		500.00	400.00
19	Con- or Sandcrete/Brick/Steel 2-3 Rooms		350.00	300.00
20	Con- or Sandcrete/Brick/Steel 4-7 Rooms		300.00	200.00
21	Con- or Sandcrete/Brick/Steel 8-10 Rooms		200.00	100.00 Downwards
22	Con- or Sandcrete/Brick/Steel 11-15 Rooms			
23	Con- or Sandcrete/Brick/Steel 16 and above Rooms			
24	<i>Commercial Properties</i>	Multiplier	Upper limit	2026 Rate (GHS)

25	Hotels (stars)	per annum		3,000.00
26	Hotels (Budget/Guest House)	per annum		2,000.00
27	Financial Institutions	per annum		
28	CAT A	per annum		4,000.00
29	CAT B	per annum		3,000.00
30	CAT C	per annum		2,000.00
31	Telecom Properties	per annum		500.00
32	Filling Stations & associated facilities	per annum		1,500.00
33	Warehouses/Cocoa Sheds	per annum		1,500.00
34	Mining Companies	Per annum		
35	CAT A	Per annum		5,000,000.00
36	CAB	Per annum		3,000,000.00
37	CATC	Per annum		1,000,000.00
38	Shops / Office	*Per Room/ Shops/Offices		
39	type 1		45.00	40.00
40	type 2		35.00	30.00
41	type 3		25.00	20.00
42	Mixed used Properties - NB: Properties with less than 10% residential use or purpose are to be rated as either commercial, industrial, civic etc. properties	Multiplier	Upper limit	2026 Rate (GHS)
43	Urban - Composite Building with more than 60% Residential	*Per Room/ Shops/Offices		35.00
44	Urban - Composite Building more than 30% Residential	*Per Room /Shops/Offices		40.00
45	Urban - Composite Building less than 30 % Residential	*Per Room /Shops/Offices		45.00
46	Urban - Property with dwelling unit for Home Business	*Per Room /Shops/Offices		30.00
47	Rural - Composite Building with more than 50% Residential	*Per Room /Shops/Offices		35.00
48	Rural - Composite Building less than 50% Residential	*Per Room /Shops/Offices		30.00
49	Rural - Residential Property with dwelling unit for Home Business	*Per Room /Shops/Offices		28.00
50	Light Industrial Properties	Multiplier	Upper limit	2026 Rate (GHS)
51	CAT A Large scale	Fixed Rate		1,500.00
52	CAT B Medium scale	Fixed Rate		800.00
53	CAT C Small scale	Fixed Rate		300.00
54	Agric Production Industries	per annum		
55	CAT A	per annum		2,000.00
56	CAT B	per annum		1,500.00
57	CAT C	per annum		1,000.00
58	Civic-, Educational-, Health-, Agricultural Properties	Multiplier	Upper limit	2026 Rate (GHS)

	59	Stadium/Park	Fixed Rate		500.00
	60	Basic School (Pre-/Primary-/Junior-)	per annum		500.00
	61	Second Cycle School (Senior High, Technical, Vocational)	per annum		2,000.00
	62	Tertiary Education	per annum		4,000.00
	63	Priv. Health Facilities (Hospital/Clinics/Med. Labs/Morgue /Gym)	per annum		4,000.00
	64	Agriculture Production Building (Non - Industrial)	per annum		500.00
	65	other Farm Structures	per annum		300.00
3	66	Special Rates	Frequency/ Measure	Upper limit	2026 Rate (GHS)
	67	Bicycle Rates	Per Unit	2.00	2.00
	68	Cattle Rates - Aliens	Per animal	25.00	25.00
	69	Cattle Rates - Residents	Per animal	10.00	10.00
	70	Donkey Rates	Per animal	25.00	25.00
	71	Dog/Goat/Sheep Rates	Per animal	3.00	5.00
	72	Pig Rates	Per animal	7.00	7.00
	73	BUSINESS LINCENCES			
Main Item	74	Description of Item	Frequency/ Measure	Upper Limit GH¢	2026 Rate (GHS)
4	76	Abattoir (Private)	Per Annum		
	77	CAT A - Industrial Setting (Large)		840.00	700.00
	78	CAT B - Industrial Setting (Medium)		672.00	650.00
	79	CAT C - Industrial Sething (Small)		504.00	550.00
	80	CAT D- Slaughter House (Large)		336.00	350.00
	81	CAT E - Slaughter House (Medium)		252.00	150.00
	82	CAT F - Slaughter House (Small)		168.00	120.00
	83	CAT G - Others		84.00	80.00
5	84	Adinkra Designers/Kente/Smock Weavers & Sellers	Per Annum		2025 Rate (GHS)
	85	CAT A - Weavers & Sellers (Large)		490.00	350.00
	86	CAT B - Weavers Only (Large)		350.00	300.00
	87	CAT C - Sellers Only (Large)		238.00	200.00
	88	CAT D - Weavers & Sellers (Medium)		168.00	100.00
	89	CAT E - Weavers Only (Medium)		105.00	80.00
	90	CAT F - Sellers Only (Medium)		140.00	100.00
	91	CAT G - Weavers & Sellers (Small)		84.00	60.00
	92	CAT H - Weavers Only (Small)		70.00	40.00
	93	CAT I - Sellers Only (Small)		63.00	30.00
6	94	Bill Boards/Outdoor Adverts	Dependent on class of access	Upper Limit GH¢	2026 Rate (GHS)
	95	Bill Boards (e.g. Road Arches, Unipole spectacular, LEDs, Building wrap or Wall Drape signs, Vehicular Adverts, Banners)	Per m ²		
	96	CAT A - Class A1 (Along First Class Access)		62.79	50.00

	97	CAT B - Class A2 (Along Second Class Access)		55.45	40.00
	98	CAT C - Class A3 (Along Third Class Accesses)		37.03	30.00
	99	Other Adverts			
	100	Aerial Adverts - Planes, Balloons etc	(Per Day Fee in All Zones)	210.00	200.00
	101	Bus Stop Shelters			
	102	CAT A - Class A1		672.00	400.00
	103	CAT B - Class A2		448.00	200.00
	104	CAT C - Class A3		308.00	100.00
	105	Flag Poles	Per Annum		
	106	CAT A - Class A1		490.00	400.00
	107	CAT B - Class A2		408.80	350.00
	108	CAT C - Class A3		280.00	250.00
	109	Group Directional Signs	Per Annum		
	110	CAT A - Class A1		7,350.00	6,000.00
	111	CAT B - Class A2		6,860.00	5,500.00
	112	CAT C - Class A3		5,950.00	4,900.00
	113	Lamp Post Advertisement (Street Light Poles)	Per Annum	308.00	200.00
	114	Posters	Per Day	8.40	5.00
	115	Structures on Designated Spectacular Sites		Fee based on a Bid/Auction Process	0.10
	116	Others (Not categorised above)	Per sq/m per Annum	38.00	35.00
7	117	Advertising Companies	Per Annum		2026 Rate (GHS)
	118	CAT A - Platinum (minimum of 10 staff)		1,400.00	1,200.00
	119	CAT B - Gold (minimum of 5 staff)		1,050.00	900.00
	120	CAT C - Silver (minimum of 3 staff)		630.00	450.00
	121	CAT D - Bronze (Below 3 staff)		280.00	320.00
8	122	Agro Chemical/Farm Inputs Dealers	Per Annum		2026 Rate (GHS)
	123	CAT A- Manufacturers/Importers/Distributors/Retailers		1,050.00	1,000.00
	124	CAT B-Importers/Distributors/Retailers		980.00	800.00
	125	CAT C-Manufacturers & Importers		840.00	600.00
	126	CAT D - Manufacturers & Distributors		630.00	450.00
	127	CAT E - Distributors & Retailers		490.00	400.00
	128	CAT F - Manufacturers		350.00	300.00
	129	CAT G - Importers		280.00	250.00
	130	CAT H - Distributors		238.00	200.00
	131	CAT I - Retailers		210.00	190.00
	132	Agro Machine Dealers	Per Annum		
	133	CAT A - Importers/Distributors/Retailers		1,120.00	1,000.00
	134	CAT B - Importers/Distributors		910.00	800.00

	135	CAT C - Manufacturers/Distributors/Retailers		840.00	650.00
	136	CAT D - Manufacturers & Distributors		770.00	650.00
	137	CAT E - Distributors & Retailers		630.00	500.00
	138	CAT F - Manufacturers		490.00	400.00
	139	CAT G - Importers		420.00	400.00
	140	CAT H - Distributors		315.00	280.00
	141	CAT I - Retailers		210.00	190.00
9	142	Akpeteshie (liquor) Dealers	Per Annum	Upper Limit	2026 Rate (GHS)
	143	<i>Manufacturers (Distillers)</i>			
	144	CAT A - Large Scale (Co-operative distillers)		490.00	300.00
	145	CAT B - Medium Scale (Gin distillers)		210.00	150.00
	146	CAT C - Small Scale (Akpeteshe distillers)		105.00	85.00
	147	<i>Distributors</i>			
	148	CAT A - Large Scale		490.00	350.00
	149	CAT B - Medium Scale		210.00	150.00
	150	CAT C - Small scale		105.00	100.00
	151	<i>Home Based/Farm Site</i>			
	152	CAT A - Pito (daily brewing)		70.00	60.00
	153	CAT B - Palm Wine Tappers		49.00	40.00
	154	Akpeteshie Sellers Only		84.00	70.00
10	155	Aluminium Fabricators (Doors/Windows)	Per Annum	Upper Limit	2026 Rate (GHS)
	156	CAT A - Large Scale		2,100.00	1,500.00
	157	CAT B - Medium Scale		1,680.00	1,300.00
	158	CAT C - Small Scale		1,050.00	800.00
	159	CAT D - Others		490.00	300.00
11	160	Aluminium Pot Dealers ('Dadesen')	Per Annum	Upper Limit	2026 Rate (GHS)
	161	CAT A - Manufacturers		210.00	150.00
	162	CAT B - Distributors		168.00	120.00
	163	CAT C - Retailers		105.00	85.00
12	164	Aluminium Manufacturing	Per Annum	Upper Limit	2026 Rate (GHS)
	165	CAT A - Smelting		15,400.00	10,000.00
	166	CAT B - Multiple Product Lines		11,200.00	8,500.00
	167	CAT C - Roofing Sheets Only		7,000.00	6,600.00
	168	CAT D - Saucepan		3,500.00	2,800.00
13	169	Aluminium Product Distributors	Per Annum	Upper Limit	2026 Rate (GHS)
	170	CAT A - Large Scale		560.00	450.00
	171	CAT B - Medium Scale		280.00	150.00
	172	CAT C - Small Scale		140.00	100.00
	173	Aluminium Product Retailers	Per Annum	Upper Limit	2026 Rate (GHS)
	174	CAT A - Store (Large)		140.00	100.00
	175	CAT B - Container/Kiosk (Medium)		105.00	90.00
	176	CAT C - Table Top (Small)		70.00	50.00

14	177	Art Gallery	Per Annum	Upper Limit	2026 Rate (GHS)
	178	CAT A - Own Facility with multi-Services		280.00	250.00
	179	CAT B - Own Facility with limited-services		210.00	180.00
	180	CAT C - Own Facility only		168.00	130.00
	181	CAT D - Rented Space		140.00	110.00
15	182	Arts & Handicraft Dealers	Per Annum	Upper Limit	2026 Rate (GHS)
	183	CAT A - Importers		1,400.00	1,200.00
	184	CAT B - Exporters		420.00	350.00
	185	CAT C - Producers (Large)		840.00	660.00
	186	CAT D - Producers (Medium)		420.00	350.00
	187	CAT E - Producers (Small)		210.00	150.00
	188	CAT F - Retailers Only		350.00	280.00
	189	CAT G - Container/Kiosk		280.00	230.00
	190	CAT H - Table Top		140.00	120.00
16	191	Auctioning Firms/Agencies/Auctioneers	Per Annum	Upper Limit	2026 Rate (GHS)
	192	CAT 'A'		1,260.00	900.00
	193	CAT 'B'		1,050.00	700.00
	194	CAT 'C'		630.00	500.00
	195	CAT 'D'		350.00	250.00
17	196	Artisans (Self Employed)	Per Annum	Upper Limit	2026 Rate (GHS)
	197	Masons, Carpenters, Plumbers, Electricians, Painters, Steel Benders, Hairdressers, Tile Layers etc.		120.00	100.00
18	198	Auto Mechanics/ Electricians/Sprayers Etc.	Per Annum	Upper Limit	2026 Rate (GHS)
	199	Air Condition Mechanics			
	200	CAT A - Formal Company		560.00	450.00
	201	CAT B - Informal Garage with Shop		350.00	270.00
	202	CAT C - Informal Garage without Shop		238.00	200.00
	203	CAT D - Others		84.00	50.00
	204	Arc Welders			
	205	CAT A - Fuel and Water Tankers; Truck Builders		350.00	200.00
	206	CAT B - Light vehicle repairs, Container Shops and Iron Gates		210.00	150.00
	207	Argon (Aluminium) Welders		100.00	50.00
	208	Auto Body Repairers			
	209	CAT A - Formal Company		1,680.00	1,200.00
	210	CAT B - Informal Garage with Shop		1,400.00	1,000.00
	211	CAT C - Informal Garage without Shop		1,050.00	750.00
	212	CAT D - Others		700.00	500.00
	213	Auto Electricians			
	214	CAT A - With Battery Charging		105.00	70.00
	215	CAT B - Without Battery Charging		70.00	50.00

	216	Auto Mechanics			
	217	CAT A - Heavy Duty Earthmoving Equipment		350.00	350.00
	218	CAT B - Heavy Duty Trucks		210.00	170.00
	219	CAT C - Light Duty Trucks (3 to 5 tonnes)		140.00	100.00
	220	CAT D - Light Duty Vehicles (Below 3 tonnes)		84.00	50.00
	221	Auto Sprayers			
	222	CAT A - Spraying and Oven		420.00	250.00
	223	CAT B - Spraying without Oven		350.00	200.00
	224	Auto Upholstery			
	225	CAT A - Moulding and Seat Cover Sewing		105.00	100.00
	226	CAT B - Seat Cover Sewing		70.00	60.00
	227	Vulcanisers			
	228	CAT A - Tyre Repairs, Wheel Balancing, Alignment and Washing Bay		140.00	100.00
	229	CAT B - Tyre Repairs, Wheel Balancing and Alignment		105.00	100.00
	230	CAT C - Wheel Balancing and Alignment		70.00	50.00
	231	CAT D - Tyre Repairs only		56.00	50.00
	232	Brake Specialist		70.00	50.00
	233	Carburetor Specialist		70.00	50.00
	234	Plastic Welders and Fabricators		70.00	50.00
	235	Radiator Specialist		70.00	50.00
	236	Multiple Service Providers for Auto Works			
	237	CAT A - Large Scale		140.00	100.00
	238	CAT B -Medium Scale		105.00	70.00
	239	CAT C - Small Scale		84.00	50.00
19	240	Windscreen Repairers	Per Annum	Upper Limit	2026 Rate (GHS)
	241	CAT 'A'		140.00	100.00
	242	CAT 'B'		112.00	90.00
	243	CAT 'C'		84.00	75.00
20	244	Automobile & Part Dealers	Per annum	Upper Limit	2026 Rate (GHS)
	245	Automobile Companies	Per Annum		
	246	Vehicle Importers/Sales (Brand New)			
	247	CAT A - Vehicle Assembling and Sale		21,000.00	20,000.00
	248	CAT B - Heavy Duty Equipment/Vehicle Sales		8,400.00	8,000.00
	249	CAT C - Light Duty Equipment/Vehicle Sales		6,300.00	6,000.00
	250	Saloon and Sub Urban Vehicles (SUVs) Sales			
	251	CAT A - Large Scale (Branded Companies)		8,400.00	8,000.00
	252	CAT B - Medium Scale (Unbranded Companies)		6,300.00	6,000.00
	253	CAT C - Others		4,200.00	4,000.00
	254	CAT D - Sales Outlets with showrooms		2,100.00	2,000.00

255	Used Vehicle Sales (Second-hand Car Dealers)			
256	CAT A - Large Scale (Above 50 Vehicles)		2,100.00	2,000.00
257	CAT B - Medium Scale (20-49 Vehicles)		1,680.00	1,300.00
258	CAT C - Small Scale (Below 20 Vehicles)		1,050.00	900.00
259	Heavy Equipment Hiring Services			
260	CAT A - Mining Equipment		8,400.00	8,000.00
261	CAT B - Construction Equipment (Road & Building)		6,300.00	6,000.00
262	CAT C - Mining Equipment		4,200.00	4,000.00
263	CAT D - Construction Equipment (Road & Building)		2,100.00	2,000.00
264	CAT E - Others (small scale)		700.00	500.00
265	Bolt and Nut Dealers	Per annum	Upper Limit	2026 Rate (GHS)
266	CAT A - Shop		105.00	85.00
267	CAT B - Table Top		84.00	70.00
268	Spare Parts Sales Outlets (New)	Per Annum	Upper Limit	2026 Rate (GHS)
269	CAT A- Importers/Wholesalers Only		840.00	800.00
270	CAT B - Retailers (Large)		280.00	250.00
271	CAT C- Retailers (Medium)		168.00	150.00
272	CAT D - Retailers (Small)		84.00	60.00
273	Spare Parts Sales Outlets (Second-hand)	Per Annum	Upper Limit	2026 Rate (GHS)
274	CAT A - Second-Hand Engine Shops		490.00	430.00
275	CAT B - Retailers (Large)		280.00	230.00
276	CAT C- Retailers (Medium)		168.00	130.00
277	CAT D - Retailers (Small)		105.00	85.00
278	CAT E - Kiosk/Table Top		70.00	55.00
279	Tyre/Battery Dealers - New	Per Annum	Upper Limit	2026 Rate (GHS)
280	CAT A- Wholesale		1,680.00	1,300.00
281	CAT B - Retailers (Large)		1,050.00	900.00
282	CAT C - Retailers (Medium)		350.00	250.00
283	CAT D - Retailers (Small)		210.00	150.00
284	Tyre/Battery Dealers - Used	Per Annum	Upper Limit	2026 Rate (GHS)
285	CAT A - Wholesale		1,540.00	1,340.00
286	CAT B - Retailers (Large)		840.00	640.00
287	CAT C - Retail (Medium)		280.00	220.00
288	CAT D - Retailers (Small)		140.00	100.00
289	Windscreen Dealers	Per Annum	Upper Limit	2026 Rate (GHS)
290	CAT 'A'		350.00	300.00
291	CAT 'B'		210.00	200.00
292	CAT 'C'		140.00	120.00

21	293	Bags and Suitcases Dealers	Per Annum	Upper Limit	2026 Rate (GHS)
	294	CAT A - Large Scale		350.00	200.00
	295	CAT B - Medium Scale		210.00	150.00
	296	CAT C - Small Scale		105.00	50.00
22	297	Barbering Shop (floor space and number of points)	Per Annum	Upper Limit	2026 Rate (GHS)
	298	CAT A - Large Shop (above 5 points)		140.00	120.00
	299	CAT B - Medium Shop (3-5 points)		105.00	100.00
	300	CAT C - Small Shop (1-2 points)		84.00	60.00
	301	CAT D - Mobile/ Certified 'Wanzam' Operators		70.00	50.00
	302	CAT D - Barbering accessory shop		84.00	60.00
23	303	Bakeries	Per Annum	Upper Limit	2026 Rate (GHS)
	304	CAT A - Large scale (Industrial Operations)		700.00	500.00
	305	CAT B - Medium Scale		280.00	200.00
	306	CAT C - Small scale		140.00	140.00
	307	CAT D - Very Small		70.00	60.00
	308	Beads Dealers	Per Annum		
	309	CAT A - Producers & Retailers		140.00	120.00
	310	CAT B - Producers Only		105.00	80.00
	311	CAT C - Retailers Only		70.00	60.00
	312	CAT D - Retailers (Table Top)		42.00	30.00
24	313	Beer/Wine/Spirits/Soft Drinks Sales	Per Annum	Upper Limit	2026 Rate (GHS)
	314	CAT A - Depots		1,540.00	1,300.00
	315	CAT B - Wholesale & Retail		1,400.00	1,100.00
	316	CAT B - Wholesale		1,050.00	800.00
	317	CAT D - Retail (Large)		700.00	500.00
	318	CAT D - Retail (Medium)		420.00	350.00
	319	CAT D - Retail (Small)		420.00	350.00
	320	CAT D - Retail (Small Container Shops)		420.00	350.00
25	321	Bicycles/Tricycles/Motorcycles Dealers (Brand New)	Per Annum	Upper Limit	2026 Rate (GHS)
	322	Used Motorcycle Dealers (Brand New)			
	323	CAT A - Importers/Wholesalers		1,400.00	1,100.00
	324	CAT B - Sales Outlets (Large)		700.00	500.00
	325	CAT C - Sales Outlets (Small-Medium)		420.00	350.00
	326	CAT D- Tricycles Only		280.00	200.00
	327	CAT E - Bicycles Only		210.00	120.00
	328	Used Motorcycle Dealers (Second-hand)			
	329	CAT A - Large Scale		700.00	500.00
	330	CAT B- Medium Scale		490.00	400.00
	331	CAT C- Small Scale		280.00	200.00
	332	Bicycles/Tricycles/Motorcycles Parts Sales	Per Annum		
	333	CAT A - Multiple Products		238.00	150.00

	334	CAT B - Motorcycles/Tricycles with Parts		210.00	150.00
	335	CAT C - Motorcycles/Tricycles		175.00	120.00
	336	CAT D - Bicycle with Parts		140.00	100.00
	337	CAT E - Bicycles		105.00	70.00
	338	Bicycle/ Tricycle/ Motorcycle Repairers	Per Annum		
	339	CAT A - Tricycle		56.00	35.00
	340	CAT B - Motorcycles		35.00	35.00
	341	CAT C - Bicycle		14.00	10.00
26	342	Blacksmith	Per Annum	75.00	75.00
27	343	Blocks and Concrete Producers	Per Annum	Upper Limit	2026 Rate (GHS)
	344	CAT A - Large Scale (Concrete Mixtures and Wares)		2,380.00	2,000.00
	345	CAT B - Large Scale (Machine and manual for design blocks)		700.00	600.00
	346	CAT C - Medium Scale (Machine for blocks only)		588.00	450.00
	347	CAT D - Small Scale (Manual Blocks Only)		490.00	350.00
	348	CAT E - Small Scale (Manual design blocks/Columns only)		350.00	250.00
	349	CAT F - Tyres/Pavement blocks and Terrazzo works (chipping)		140.00	100.00
28	350	Book, Stationery, Office Equipment, Computer & Accessory, etc. Shops	Per Annum	Upper Limit	2026 Rate (GHS)
	351	CAT A - Book Shops, Stationeries, office equipment, computer and accessories		4,200.00	1,500.00
	352	CAT B - Computer, Stationeries, Office Equipment, Accessories		2,380.00	1,200.00
	353	CAT C - Computer and Accessories, Office Equipment.		1,680.00	1,500.00
	354	CAT D - Medium size of CAT C		1,050.00	700.00
	355	CAT E - Bookshops, Stationery		1,400.00	750.00
	356	CAT F - Stationary, Office Equipment		1,050.00	650.00
	357	CAT G - Medium size of CAT E		560.00	500.00
	358	CAT H - Office Equipment Only		700.00	550.00
	359	CAT I - Stationary only		350.00	200.00
	360	CAT J - Books Only		140.00	100.00
	361	CAT K - Table Top/ Truck Pusher		70.00	50.00
	362	CAT L - Mobile Vans		210.00	150.00
29	363	Boutiques	Per Annum	Upper Limit	2026 Rate (GHS)
	364	CAT A - Large Scale		2,100.00	1,500.00
	365	CAT B - Medium Scale		1,050.00	900.00
	366	CAT C - Small Scale		490.00	400.00
	367	CAT D - Branches of CAT A & B		210.00	150.00
	368	CAT E - Others		105.00	100.00
30	369	Bridal Homes		Upper Limit	2026 Rate (GHS)

	370	CAT 'A'		1,400.00	1,200.00
	371	CAT 'B'		1,050.00	900.00
	372	CAT 'C'		350.00	300.00
31	373	Bolt and Knot Dealers	Per Annum	Upper Limit	2026 Rate (GHS)
	374	CAT A - Shop		75.00	65.00
	375	CAT B - Table Top		60.00	50.00
32	376	Building Material Dealers	Per Annum	Upper Limit	2026 Rate (GHS)
	377	Hardware (Distributors/Wholesaler)			
	378	CAT A - Distributor/Wholesaler (Large)		3,500.00	2,500.00
	379	CAT B - Distributor/Wholesaler (Medium)		1,400.00	1,200.00
	380	CAT C - Wholesaler (Medium)		1,120.00	800.00
	381	CAT D- Wholesaler (Small)		560.00	400.00
	382	Finishing/Retail	Per Annum		
	383	CAT A - Large Scale		2,100.00	1,500.00
	384	CAT B - Medium Scale		1,050.00	850.00
	385	CAT C - Small Scale		560.00	400.00
	386	CAT D - Very Small		175.00	100.00
	387	Paint Dealers			
	388	CAT A- Large Scale		700.00	500.00
	389	CAT B - Medium Scale		350.00	250.00
	390	CAT C - Small Scale		105.00	90.00
	391	Cement Distributor/Retailer(Hard Ware Dealers)	Per Annum		
	392	Cat.A Cement, Iron Rods, Paint, Tiles, Iron Sheet etc		1,000.00	800.00
	393	CAT B. Cement & Iron Rods		800.00	600.00
	394	CAT C. Cement only		600.00	500.00
	395	CAT D. Tiles Only		600.00	500.00
	396	Cold Stores (Operational Fees)	Per Annum		
	397	Cat.A -Deep Freezer (Container Shop)		1,000.00	800.00
	398	Cat.A (Container)		550.00	500.00
	399	Registration fee		150.00	150.00
33	400	Business Centres	Per Annum	Upper Limit	2026 Rate (GHS)
	401	CAT A - Internet, Word Processing, Printing and Copying Services plus below 11 Work stations		500.00	400.00
	402	CAT B - Secretarial Services (Word Processing, Printing and Copying Services)		350.00	300.00
35	407	Butcher's Licence	Per annum	600.00	500.00
36	408	Car Washing Bay	Per Annum	Upper Limit	2026 Rate (GHS)
	409	CAT A - Jet Washing, Restaurant and Drinking Facility		1,000.00	900.00
	410	CAT B - Jet Washing and Drinking Facility		800.00	700.00
	411	CAT C - Jet Washing Only		500.00	400.00

	412	CAT D - Manual Washing (Medium)		350.00	300.00
	413	CAT E - Manual Washing (Small)		200.00	150.00
37	414	Carpentry Workshops	Per Annum	Upper Limit	2026 Rate (GHS)
	415	CAT A - All Works		1,000.00	900.00
	416	CAT B - Furniture Only		900.00	800.00
	417	CAT C - Minor Works		600.00	500.00
	418	Casino/ Betting Companies	Per Annum		
	419	CAT 'A' (Betting/Jack Pot Centers-large)		3,500.00	3,400.00
	420	CAT 'B' (Betting/Jack Pot Centers-Medium)		2,500.00	2,300.00
	421	CAT 'C' (Betting/Jack Pot Centers-Small)		1,500.00	1,200.00
38	422	Contracted Caterers (e.g. School Feeding)	Per Annum	Upper Limit	2026 Rate (GHS)
	423	CAT A - Above 1,000 pupils		700.00	500.00
	424	CAT B - Above 500 to 1,000 pupils		560.00	350.00
	425	CAT C - Up to 500 pupils		420.00	300.00
39	426	Ceramics/Pottery Producers/Sellers			
	427	CAT 'A'		84.00	84.00
	428	CAT 'B'		56.00	56.00
40	429	Ceremonial Hiring Services	Per Annum	Upper Limit	2026 Rate (GHS)
	430	CAT A - Multi Services		4,900.00	4,000.00
	431	CAT B - Canopies, Chairs, Tables, Cutlery, Glasses, plate, serving Trays		840.00	800.00
	432	CAT C - Canopies, Chairs, Tables		420.00	250.00
	433	CAT D - Single Item of above		84.00	50.00
	434	CAT E - Recreational/Social facilities (Large)		1,260.00	1,200.00
	435	CAT F - Recreational/Social facilities (Medium)		840.00	800.00
	436	CAT G - Recreational/Social facilities (Small)		630.00	600.00
	437	CAT H - Spinners (Large)		168.00	150.00
	438	CAT I - Spinners (small)		84.00	60.00
	439	CAT J - Live Band		350.00	300.00
	440	CAT K - Musical/Dance Groups		238.00	150.00
41	441	Cocoa/ Shea Nut/Cotton Buying Companies	Per Annum	Upper Limit	2026 Rate (GHS)
	442	CAT A - Medium Scale (Agent) Eg. CMB		3,500.00	2,500.00
	443	CAT B - Small Scale (Agent) -others		2,100.00	1,500.00
	444	CAT C - Medium(Mother Company)		7,700.00	5,000.00
42	445	Coffin Dealers	Per Annum		2026 Rate (GHS)
	446	CAT A - Manual (Manufacture & Sale)		500.00	400.00
	447	CAT B- Sales Outlets		450.00	380.00
	448	CAT C - Manufacturers Only		300.00	300.00
43	449	Cold Storage Facilities (Local)	Per Annum		
	450	CAT A - Above 1000 Metric Tonnes		1,260.00	1,200.00
	451	CAT B - 40 Footer Container		1,200.00	800.00
	452	CAT C - Deep freezer		500.00	300.00

44	453	Commercial Houses/Departmental Stores	Per Annum	Upper Limit	2026 Rate (GHS)
	454	CAT A - Small Supermarkets		1,680.00	1,200.00
	455	CAT B - Neighbourhood Shops		700.00	600.00
	456	CAT C - Containers/Small Shops		280.00	200.00
45	457	Commercialised State Companies/Corporations	Per Annum	Upper Limit	2026 Rate (GHS)
	458	CAT A - Branch Offices		12,600.00	9,000.00
	459	CAT B - District Offices		10,500.00	8,000.00
	460	CAT C - Local Offices		2,800.00	2,000.00
46	461	Commissioner of Oath/Letter Writers	Per Annum	Upper Limit	2026 Rate (GHS)
	462	CAT 'A' (Commissioner of oaths)		84.00	50.00
	463	CAT 'B' (letter writers)		56.00	35.00
47	464	Communication Mast Operating Licence	Per Annum /per mast	Upper Limit	2026 Rate (GHS)
	465	CAT A - 1-10 Masts		3,500.00	2,875.00
	466	CAT B - 11-20 Masts		1,500.00	2,500.00
	467	CAT C - 21-30 Masts		1,700.00	1,500.00
	468	CAT D - 31-40 Masts		900.00	600.00
	469	CAT E - Above 40 Masts		800.00	500.00
48	470	Computer/Accessories/ Office Equipment Repairs	Per Annum	Upper Limit	2026 Rate (GHS)
	471	CAT A - Large Scale		840.00	400.00
	472	CAT B - Medium Scale		420.00	250.00
	473	CAT C - Small Scale		168.00	100.00
	474	Condiments /confectioneries (e.g Biscuits ,toffees and spices)	Per Annum		
	475	CAT A - Retail		168.00	160.00
	476	CAT B - Table Top		70.00	50.00
49	477	Contractors/Suppliers (Registration)	One time	Upper Limit	2026 Rate (GHS)
	494	CAT B - Building/Civil Works			
	495	Class D			
	496	D1		1,500.00	1,000.00
	497	D2		800.00	750.00
	498	D3		500.00	400.00
	499	D4		250.00	200.00
	500	Class K			
	501	K1		900.00	800.00
	502	K2		600.00	550.00
	503	K3		250.00	250.00
	504	K4		200.00	200.00
	515	All Other Contractors			
	516	CAT A - Assembly Revenue Contractors		500.00	400.00
	517	CAT B - Private Revenue Contractors		400.00	300.00
	518	CAT C - Disinfestation Agencies		500.00	500.00
	519	CAT D - Agents of Utility Company		120.00	100.00

	520	Contractors' Licence (Renewal)	Per Annum	Upper Limit	2026 Rate (GHS)
	521	CAT A - Roads and Bridge Works			
	537	CAT B - Building/Civil Works			
	538	Class D			
	539	D1		380.00	350.00
	540	D2		200.00	180.00
	541	D3		100.00	80.00
	542	D4		50.00	40.00
	543	Class K			
	544	K1		450.00	400.00
	545	K2		300.00	280.00
	546	K3		125.00	100.00
	547	K4		100.00	80.00
	557	All Other Contractors			
	558	CAT A - Assembly Revenue Contractors		250.00	250.00
	559	CAT B - Private Revenue Contractors		200.00	200.00
	560	CAT C - Disinfestation Agencies		75.00	75.00
	561	CAT D - Agents of Utility Company		60.00	60.00
50	562	Cosmetic/Personal Care/Hair Product Sales	Per Annum	Upper Limit	2026 Rate (GHS)
	563	CAT A - Retail		420.00	350.00
	564	CAT B - Table top		84.00	40.00
	565	Curtains/Carpets etc. Sales	Per Annum	Upper Limit	2026 Rate (GHS)
	566	CAT 'A' (Curtains/Carpets etc.)		168.00	100.00
	567	CAT 'B' (Carpets Only)		105.00	65.00
	568	CAT 'C' (Curtains Only)		70.00	40.00
51	569	Courier Services	Per Annum	Upper Limit	2026 Rate (GHS)
	570	CAT C - Small Companies		1,540.00	1,200.00
	571	CAT D - Others		700.00	500.00
52	572	Dislodging Companies	Per Annum	Upper Limit	2026 Rate (GHS)
	573	CAT 'A'		1,000.00	1,000.00
	574	CAT 'B'		500.00	500.00
	575	Dog Licence	Per Annum	14.00	10.00
53	576	Dressmaking/Tailoring Services	Per Annum		
	577	CAT A - Knitting, Haberdashery and Embroidery		150.00	120.00
	578	CAT B - Knitting and Embroidery		100.00	80.00
	579	Embroidery only		70.00	50.00
	580	Knitting only		70.00	50.00
54	581	Drilling companies		Upper Limit	2026 Rate (GHS)
	582	Mining			
	583	CAT A - Exploration & Prospecting - (Large)		150,000.00	130,000.00
	584	CAT A - Exploration & Prospecting - (small)		100,000.00	70,000.00

	585	Water User Fee		Upper Limit	2026 Rate (GHS)
	586	Registration of private operation	once	300.00	300.00
	587	Renewal	per annum	100.00	100.00
	588	Monthly Operational fees	per 2 buckets	0.20	0.20
	589	Water (Borehole)			
	590	CAT A - Large scale		4,900.00	4,500.00
	591	CAT B - Medium scale		3,500.00	3,000.00
	592	CAT C - Small scale		1,400.00	1,200.00
	593	CAT D - Wells		210.00	200.00
55	594	Educational Institutions - Private	Per Annum	Upper Limit	2026 Rate (GHS)
	595	<i>Pre-school Facilities</i>			
	596	CAT A - Day Care/Crèche/Nursery/KG/ preschool		1,100.00	1,000.00
	597	CAT B - Day Care/Crèche/Nursery/KG middle Class		700.00	700.00
	598	CAT C - Day Care or Crèche or Nursery or KG only		550.00	500.00
	599	<i>Primary Schools/Junior High Schools</i>			
	600	CAT 'A' (200 and above students)		1,700.00	1,500.00
	601	CAT 'B' (100 - 199 students)		1,100.00	800.00
	602	CAT 'C' (1-99 Students)		200.00	190.00
	603	<i>Senior High/Technical Schools</i>			
	604	CAT 'A' (200 and above students)		1,500.00	1,350.00
	605	CAT 'B' (100 - 199 students)		1,000.00	900.00
	606	CAT 'C' (1-99 Students)		750.00	700.00
	607	Special Tutoring (Professional Part-Time Classes/Remedial School)		600.00	550.00
56	608	Egg Dealers	Per Annum	Upper Limit	2026 Rate (GHS)
	609	CAT A - Wholesale		200.00	200.00
	610	CAT B - Retail Shops		120.00	120.00
	611	CAT C - Mobile Retail		80.00	80.00
57	612	Electronic/Home Appliances/Shops (New & Second Hand)	Per Annum	Upper Limit	2026 Rate (GHS)
	613	CAT A - Retailers (Large)		2,100.00	1,800.00
	614	CAT B - Retailers (Small)		1,220.00	800.00
	615	CAT D - Retailers (Table Top - Small)		168.00	250.00
	616	Electronic Media (Radio) Operators	Per Annum	Upper Limit	2026 Rate (GHS)
	617	CAT A - Community		700.00	500.00
	618	CAT A& B - Information Centres (Urban)		210.00	150.00
	619	CAT C - Information Centres (Rural)		140.00	80.00
58	620	Fabric Dealers - Sales	Per Annum	Upper Limit	2026 Rate (GHS)
	621	CAT A - Wholesale		350.00	200.00
	622	CAT A - Retail		168.00	150.00

	623	CAT B - Table Top		110.00	100.00
59	624	Financial Institutions (Banking)	Per Annum		
	625	CAT A - Branch/District Office		5,600.00	5,000.00
	626	CAT C - Agency Office (Rural Bank)		4,000.00	3,500.00
	627	Financial Institutions (Non-Banking)	Per Annum	Upper Limit	2026 Rate (GHS)
	628	Insurance Companies, Debt Servicing Companies, Security Discount Houses etc.			
	629	CAT A - Branch Office		5,600.00	4,000.00
	630	CAT B - Agency Office		2,800.00	2,000.00
	631	Micro-Finance Institutions			
	632	Saving and Loans Company/Credit Unions		Upper Limit	2026 Rate (GHS)
	633	CAT A - Branch Office		1,500.00	1,500.00
	634	CAT B - Collection Points		1,200.00	1,000.00
	635	CAT C - Susu Collectors		550.00	500.00
	636	Money Lending			
	637	CAT A		1,100.00	1,000.00
	638	CAT B		600.00	600.00
	639	CAT C		300.00	300.00
	640	Mobile Money			
	641	CAT 'A'		250.00	200.00
	642	CAT 'B'		120.00	100.00
60	643	Funeral Homes and Mortuaries	Per Annum	Upper Limit	2026 Rate (GHS)
	644	CAT A - Morgue, hearse, cremation, pall bearers and other facilities (Large Scale)		3,500.00	3,000.00
	645	CAT B - Morgue, hearse, cremation, pall bearers and other facilities (Medium Scale)		2,500.00	1,500.00
	646	CAT C - Morgue only		2,000.00	1,500.00
	647	Funeral – Undertaker's License	Per Annum	500.00	300.00
61	648	Hair & Beauty Service Providers	Per Annum	Upper Limit	2026 Rate (GHS)
	649	CAT A - Salon with pedicure, manicure, braiding/weaving		600.00	500.00
	650	CAT B - Big Salon		200.00	150.00
	651	CAT C - Small Salon		150.00	120.00
	652	CAT D - Braiding and Weaving Only		300.00	200.00
	653	CAT E - Braiding Only		130.00	120.00
	654	Laundry Services		120.00	120.00
62	655	Hawkers Licence	Per Month	Upper Limit	2026 Rate (GHS)
	656	CAT A - Barbers		10.00	10.00
	657	CAT B - Used Shoe Sellers		6.00	5.00
	658	CAT C - Used Clothe Sellers		6.00	5.00
	659	CAT D - Herbal Medicine Sellers		10.00	10.00
	660	CAT E - Watch/Necklace Sellers		5.00	5.00

	661	CAT F - Confectionary Sellers		4.00	4.00
	662	CAT G - Cloth and Material Sellers		7.00	7.00
	663	CAT H - Leather Product Sellers		6.00	5.00
	664	CAT I - Foodstuff Sellers		6.00	5.00
	665	CAT J - Others		3.00	3.00
63	666	Health Facilities – Private	Per Annum	Upper Limit	2026 Rate (in GHS)
	667	<i>Hospitals/Clinics</i>			
	668	CAT A - Specialised (Chiropractic /Homeopathic etc.)		1,800.00	1,500.00
	669	CAT B - In and Outpatient		1,200.00	800.00
	670	CAT C - Outpatient		600.00	400.00
	671	<i>Medical Laboratory Facilities</i>			
	672	CAT A - General Services		1,000.00	1,000.00
	673	CAT B - Specialised Services		800.00	600.00
	674	CAT C - Ordinary Services		500.00	500.00
	675	<i>Maternity Homes</i>			
	676	CAT A - General Services		200.00	180.00
	677	CAT B - Midwifery Services		110.00	100.00
64	678	Hearse/Ambulance Services	Per Annum	Upper Limit	2026 Rate (GHS)
	679	CAT A - Large Scale (Above 5 Vehicles)		840.00	600.00
	680	CAT B - Medium Scale (3-5 Vehicles)		630.00	400.00
	681	CAT C - Small Scale (1-2 Vehicles)		420.00	200.00
65	682	Ice Cream/Yoghurt Dealers -Retail	Per Annum	250.00	150.00
	683	Interior/Event Decorators -Individuals		150.00	100.00
	684	Jewellery Shops			
	685	CAT A - Retail		200.00	150.00
	686	CAT B - Table Top		50.00	40.00
66	687	Livestock Farms	Per Annum	Upper Limit	2026 Rate (GHS)
	688	CAT A - Very large-sized (1,000 and above)		1,400.00	1,000.00
	689	CAT B - Large-sized (100 and above)		1,050.00	800.00
	690	CAT C - Medium-sized (25-100)		700.00	500.00
	691	CAT D - Small-sized (10- 25)		420.00	200.00
	692	CAT E - Very Small-sized (1-10)		140.00	50.00
67	693	Lottery Business Operators	Per Annum	Upper Limit	2026 Rate (in GHS)
	694	CAT A - National Marketing Companies/Agents		2,800.00	1,800.00
	695	CAT B - Lotto Receiver		560.00	300.00
68	696	Lumber Business (Including Saw Mill)	Per Annum	Upper Limit	2026 Rate (in GHS)
	697	CAT 'A'		6,000.00	5,500.00
	698	CAT B		3,000.00	2,500.00
	699	CAT C		2,000.00	1,500.00
69	700	Milling Businesses (For Food)	Per Annum	Upper Limit	2026 Rate (in GHS)

	701	CAT A - Above 3 Machines		200.00	200.00
	702	CAT B - 2-3 Machines		84.00	50.00
	703	CAT C - 1 Machine Only		42.00	30.00
70	704	Mineral Water Producers	Per Annum		2026 Rate (in GHS)
	705	CAT A - Bottled, Sachet & Filtered Water		1,820.00	1,200.00
	706	CAT B - Sachet Water		700.00	400.00
71	707	Mineral Water Distribution/Sales	Per Annum	Upper Limit	2026 Rate (in GHS)
	708	CAT A - Wholesale		420.00	200.00
	709	CAT B - Retail (Large)		210.00	120.00
	710	CAT C - Retail (Medium)		84.00	60.00
	711	CAT D - Retail (Small)		35.00	25.00
	712	SALE OF WATER			
	713	Commercial borehole			150.00
	714	Commercial Handpump			100.00
	715	Hand dug well operators			70.00
72	716	Mining Companies offices	Per Annum	Upper Limit	2026 Rate (GHS)
	717	CAT A		4,200.00	4,000.00
	718	CAT B		2,800.00	2,500.00
	719	CAT C		1,400.00	1,200.00
73	720	Mining Operating License	Per Annum	Upper Limit	2026 Rate (GHS)
	721	CAT A - Large Scale		250,000.00	200,000.00
	722	CAT B - Medium Scale		200,000.00	150,000.00
	723	CAT C - Small Scale		19,000.00	18,000.00
74	724	Mining Sub-Contractors	Per Annum	Upper Limit	2026 Rate (GHS)
	725	CAT A - Exploration etc.		70,000.00	70,000.00
	726	CAT B - Haulage etc.		25,200.00	25,200.00
	727	CAT C - Automobile, Heavy Duty Equipment (Large)		33,600.00	33,600.00
	728	CAT D - Automobile, Heavy Duty Equipment(Medium)		22,400.00	22,400.00
75	729	Mobile Phone & Accessories Sales/Assembling/Repairs	Per Annum	Upper Limit	2026 Rate (GHS)
	730	CAT A - Retail/Repairs		500.00	500.00
	731	CAT B - Retail Only		350.00	300.00
	732	CAT C - Repairs Only		250.00	200.00
	733	Mobile Sales Vans (Per Vehicle)	Per Annum	350.00	300.00
76	734	Non-Governmental Institutions Registration	Onetime payment	Upper Limit	2026 Rate (GHS)
	735	CAT A - International NGOs/CSOs		500.00	500.00
	736	CAT B - Local NGOs/CSOs		300.00	300.00
	737	CAT C - Community CSOs/CSOs		200.00	200.00
77	738	Non-Governmental Institutions (Renewal)	Per Annum	Upper Limit	2026 Rate (GHS)

	739	CAT A - International NGOs/CSOs		168.00	150.00
	740	CAT B - Local NGOs/CSOs		105.00	75.00
	741	CAT C - Community NGOs/CSOs		70.00	50.00
78	742	Pharmaceutical Companies	Per Annum	Upper Limit	2026 Rate (GHS)
	743	CAT A - Pharmacy/Chemist Shop (Large)		3,000.00	2,500.00
	744	CAT B - Pharmacy/Chemist Shop (Medium)		2,500.00	1,500.00
	745	CAT C - Licensed Chemical Shop		1,200.00	1,200.00
79	746	Photographers / Video Operators	Per Annum	Upper Limit	2026 Rate (GHS)
	747	CAT A - Photo Shops/Studio		168.00	100.00
	748	CAT B - Individual video and photography operators		63.00	50.00
	749	Plumbing shop		210.00	150.00
	750	Plywood Manufacturers	Per Annum	7,000.00	6,000.00
80	751	Plywood Sellers	Per Annum	Upper Limit	2026 Rate (GHS)
	752	CAT C		300.00	300.00
	753	CAT D		250.00	200.00
81	754	Poultry Farms	Per Annum	Upper Limit	2026 Rate (GHS)
	755	CAT A - Above 2000 Birds		500.00	500.00
	756	CAT B - Up to 2000 Birds		350.00	350.00
	757	CAT C - Up to 1000 Birds		280.00	200.00
	758	CAT D - Up to 500		140.00	100.00
82	759	Printing Houses	Per Annum	Upper Limit	2026 Rate (GHS)
	760	CAT A - Binders		500.00	500.00
	761	CAT B - Others		300.00	300.00
83	762	Quarry/Sand Operators (Operational Fees)	Per Annum	Upper Limit	2026 Rate (GHS)
	763	Quary Registration Small scale	per annum	10,000.00	6,000.00
	764	Quary Registration Medium scale	per annum	50,000.00	30,000.00
	765	Quary Registration large scale	per annum	80,000.00	40,000.00
	766	Quary Operation fee large scale	per annum	50,000.00	30,000.00
	767	Quary Operation fee Medium scale	per annum	35,000.00	25,000.00
	768	Quary Operation fee small scale	per annum	30,000.00	20,000.00
	769	Cat.A Chippings/Quarry Dust (Raw Chippings)	per annum	12,000.00	10,000.00
	770	Barrier Fee on Quarry	per trip/load	50.00	40.00
	771	Cat.B Mineral Concession (Registration)	per annum	30,000.00	20,000.00
	772	Cat.C Mineral Concession (Renewal)	per annum	25,000.00	8,000.00
	773	Cat.D Timber Concessionaires Permit	per annum	2,000.00	1,300.00
	774	Cat.E Stone Concession/Operation Fee	per annum	2,500.00	1,000.00
	775	Cat.F Small Scale Miner	per annum	15,000.00	10,000.00
	776	Cat.G Mineral Prospector	per annum	25,000.00	15,000.00
	777	Cat.H Permit For Sand/Stone Mining	per site	1,500.00	1,500.00
	778	Pub Of Mineral Concession	per annum	8,000.00	5,000.00

	779	CAT A- Exploration & Prospecting (large)	per annum	50,000.00	25,000.00
	780	CAT B- Exploration & Prospecting (small)	per annum	25,000.00	12,500.00
	781	Machine owners operational fee	per annum	15,000.00	10,000.00
	782	CAT C- Ancillary Services			
	783	a) With Excavator	per excavator	15,000.00	12,000.00
	784	b) Without Excavator	per arrest	10,000.00	5,000.00
	785	Registration of Excavator & other earth moving machine (Stickers) Note: (This does not permit owners of this machines to be used for illegal activities, such as Galamsey etc)	per machine	5,000.00	4,000.00
84	786	Toilet Operators (Private)	Per Annum	Upper Limit	2026 Rate
	787	CAT A - Above 24 seater		420.00	350.00
	788	CAT B - Up to 24 seater		350.00	320.00
	789	CAT C - 9 - 16 Seater		140.00	120.00
	790	CAT D - Up to 8 Seater		105.00	90.00
	791	Urinal Operators (Private)			
	792	CAT A - Large Scale		140.00	140.00
	793	CAT B - Medium Scale		84.00	80.00
	794	CAT C - Small Scale		56.00	50.00
	795	Satellite TV/Dish Installation Dealers			
	796	CAT A		700.00	600.00
	797	CAT B		420.00	420.00
	798	CAT C		210.00	200.00
85	799	Scrap Metal Dealers	Per Annum	Upper Limit	2026 Rate (GHS)
	800	CAT A - Very small scale (collection points)		500.00	500.00
	801	CAT B - Individual Collectors		300.00	300.00
86	802	Electrical Appliance Repairs (e.g. refrigerator, air condition, iron, etc.)		Upper Limit	2026 Rate (GHS)
	803	CAT 'A' (Large)		300.00	200.00
	804	CAT 'B' (Small)		250.00	150.00
87	805	Refuse Dump Container Managers (check categorization from property rate Areas)	Per Annum	Upper Limit	2026 Rate (GHS)
	806	CAT 'A'		250.00	200.00
	807	CAT 'B'		200.00	150.00
	808	CAT 'C'		120.00	80.00
	809	Business Operating Permit		2,500.00	2,000.00
	810	Business Operating Permit of sale of mini mining equipment	Per Annum	Upper Limit	2026 Rate (GHS)
	811	CAT A		7,000.00	5,000.00
	812	CAT B		5,000.00	3,000.00
	813	CAT C		3,000.00	2,000.00
88	814	Registration of Associations & Religious Bodies	Per Annum	150.00	110.00

89	815	Service/Filling Stations	Per Annum	Upper Limit	2026 Rate (GHS)
		CAT A - Multi Purpose - (eg. Fuel, Shopping Centre, Vulcanizing, Washing bay, etc.)		4,900.00	4,000.00
	816			4,200.00	3,000.00
	817	CAT B - Fuel and Shopping Centres		3,850.00	2,500.00
	818	CAT C - Fuel, and Washing Bay		3,500.00	2,000.00
	819	CAT D - Fuel Only		490.00	300.00
	820	CAT E - Surface Tank Points		1,680.00	1,000.00
	821	CAT F - LPG Only (Large)		700.00	450.00
	822	CAT G - LPG Only (Small)		280.00	150.00
	823	CAT H - Kerosene			
90	824	Telecommunication Companies (Service Centres)	Per Annum	Upper Limit	2026 Rate (GHS)
	825	Phone and Internet Services Providers		12,600.00	8,000.00
	826	CAT A - Service Centres		8,400.00	5,000.00
	827	CAT B - Outsourced Service Centres		8,400.00	5,000.00
	828	Tower Infrastructure Centres			
91	829	Tourism Licenced Facilities	Per Annum	Upper Limit	2026 Rate (GHS)
	830	Accommodation Facilities			
	831	Hotels/ Beach Resorts/ Motels			
	832	CAT A - Three Star		2,100.00	1,500.00
	833	CAT B - Two Star		700.00	500.00
	834	CAT C - One Star		560.00	400.00
	835	Guest Houses (4-9 Rooms)		490.00	300.00
	836	Budget Hotels			
	837	CAT A - Association Members		210.00	150.00
	838	CAT B - Non-Association Members		350.00	250.00
92	839	Body Building Gyms	Per Annum	Upper Limit	2026 Rate (GHS)
	840	CAT A - Medium Scale		280.00	250.00
	841	CAT B - Small Scale		140.00	120.00
	842	Eating/Catering Houses			
	843	Restaurants			
	844	CAT A - Grade 1		1,820.00	1,500.00
	845	CAT B - Grade 2		1,120.00	900.00
	846	Informal Catering Services			
	847	Traditional Catering Establishments (chop bars)			
	848	CAT A - Grade 1		420.00	300.00
	849	CAT B - Grade 2		105.00	100.00
	850	Drinking Bars			
	851	CAT A - Grade 1		700.00	450.00
	852	CAT B - Grade 2		350.00	250.00
	853	Outdoor Catering Establishments			
	854	CAT A - Grade 1		280.00	150.00
	855	CAT B - Grade 2		84.00	60.00
	856	Local Fast Food Vendors			

	857	CAT A - Grade 1		210.00	150.00
	858	CAT B - Grade 2		105.00	85.00
	859	Nightclubs and Theatres			
	860	Nightclub			
	861	CAT A - Grade 1		1,540.00	800.00
	862	CAT B - Grade 2		700.00	500.00
	863	Car Hiring/Rental Services- Small Scale		280.00	280.00
93	864	Transport Unions (Lorry park Operations)	Per Annum	Upper Limit	2026 Rate (GHS)
	865	CAT 'A'		1,680.00	1,000.00
	866	CAT 'B'		1,260.00	700.00
	867	CAT 'C'		840.00	500.00
94	868	TV & Radio Repairers	Per Annum	84.00	60.00
95	869	Waste Management Companies			
	870	Refuse Collection Companies	Per Annum		
	871	CAT 'A' (Zoomlion collection)		490.00	300.00
	872	CAT 'B' (Tricycle collection)		350.00	150.00
96	873	Wood Fuel	Per Annum	Upper Limit	2026 Rate (GHS)
	874	CAT A - Charcoal Producers		168.00	100.00
	875	CAT B - Firewood Sellers (Large)		168.00	100.00
	876	CAT C - Firewood Sellers (Medium)		84.00	50.00
	877	CAT D - Firewood Sellers (Small)		42.00	25.00
	878	CAT E - Charcoal Sellers		42.00	25.00
	879				
Main Item	880	Description of Item	Frequency/ Measure	Upper Limit	2026 Rate (GHS)
	881				
97	882	Burial (Cemetery) Fees			
	883	General	Per Burial		
	884	CAT A - 1 - 5 years		28.00	20.00
	885	CAT B - 6 -17 years		42.00	25.00
	886	CAT C - Adults (Above 18 years)		700.00	450.00
	887	CAT D - Tombstone e.g. marble, terrazzo, vault		4,200.00	2,000.00
	888	CAT E- Concrete Vault with building		4,900.00	2,500.00
	889	CAT F - Concrete Vault with tombstone		4,200.00	2,100.00
	890	CAT F- Concrete Vault with iron bars/chain fencing		3,675.00	1,700.00
	891	CAT H - Concrete Vault		3,500.00	1,700.00
	892	Grave space reservation - Public Cemetery			
	893	CAT A - Allocation	Onetime Payment	4,200.00	2,500.00
	894	CAT B - Renewal/ Maintenance	Per Annum	840.00	500.00
	895	Burials at Home	Per burial	25,200.00	20,000.00
	896	Exhumation of Corpse	Per Court Order	840.00	500.00
98	897	Business/Product Promotion	One Week	350.00	250.00
99	898	Butcher's Fee	Per Annum	84.00	80.00

100	899	Conservancy			
	900	Franchised			
	901	Public Toilet Operators	Per Month	60.00	60.00
	902	WC toilet	Per Visit	1.40	0.50
	903	KVIP	Per Visit	72.00	72.00
	904	Public Bath house operators	Per Month	60.00	60.00
	905	Public Urinal Operators	Per Month	60.00	60.00
	906	Assembly Operated			
	907	Public Toilet	Per Visit	1.40	1.00
	908	Public Bathhouse			1.50
	909	No shower	Per Visit	1.40	1.00
	910	With shower	Per Visit	2.10	1.50
	911	Public Urinals	Per Visit	0.70	0.70
101	912	Crusade Outreach/Concert Programmes	Per Day	42.00	40.00
102	913	Environmental Health Inspection and Certificate fee	Per Visit	Upper Limit	2026 Rate (in GHS)
	914	Application Forms		8.40	8.00
	915	Habitat Fee			
	916	CAT A - Hotels and Restaurants		350.00	250.00
	917	CAT B - Chop and Drinking Bars		140.00	100.00
	918	CAT C - Food Vendors	Per vendor	84.00	50.00
103	919	Export/Conveyance		Upper Limit	2026 Rate (GHS)
	920	Animals			
	921	Cow (Foreign Herdsmen)	Per animal	21.00	7.00
	922	Cow (Local Herdsmen)	Per animal	16.80	8.00
	923	Sheep, Goats, Pigs, Donkey, Dog etc.	Per animal	8.40	5.00
	924	Birds	Per bird	2.80	2.00
	925	Fish	Per basket	4.20	3.00
	926	Bush Meat	Per animal	4.20	3.00
	927	Bamboo	Per 100 Culms	14.00	10.00
	928	Cane/Rattan			
	929	CAT A	Per Bundle	9.80	2.00
	930	CAT B	Per Maxi bag	5.60	1.50
	931	CAT C	Per Mini bag	4.20	
	932	Charcoal	Per bag	42.00	25.00
	933	Cotton	Per load		
	934	Kia Truck	Per load	21.00	10.00
	935	Cola Nut			
	936	CAT A	Per Maxi bag	4.20	4.00
	937	CAT B	Per Mini bag	2.80	2.00
	938	Firewood			
	939	- Kia Truck	Per load	21.00	15.00
	940	- Abossey Okai macho motor king/ Donkey Cart	Per load	9.80	7.00
	941	Fruits (Banana, Mango, Pawpaw, Pineapple, Pear, Oranges etc.)	Per crate/bag/ basket	2.80	2.00

	942	Coconut	Per load	8.40	3.00
	943	Milled Foods (Corn dough, Cassava dough, Groundnut paste, Gari etc.)	Per bag/ Per container	35.00	4.00
	944	Palm Fruit (Articulated, Kia, Mummy truck, 'Abossey Okai Macho', Motor king etc.)	Per Load	35.00	25.00
	945	Sand Products			
	946	Sand including river and sea sand	Per load/Trip	50.00	10.00
	947	Roots and Tubers			
	948	Yam	100 pieces	21.00	7.00
	949	Yam - Articulator Truck	Per load	105.00	35.00
	950	Yam - Mummy Truck	Per load	63.00	25.00
	951	Yam/Cassava and Plantain - Kia Truck	Per load	40.00	30.00
	952	Yam - Abossey Okai macho motor king	Per load	7.00	7.00
	953	Cocoyam, Cassava, Potato	Per Maxi bag	9.80	4.00
	954		Per Mini bag	8.40	3.00
	955	Vegetable dealers	Per bag/crate/ basket	2.80	2.00
	956	Kia Truck - Vegetables	Per Load	40.00	25.00
	957	Ovan	Per Load	35.00	15.00
	958	Palm Oil, Coconut Oil, Groundnut Oil	Per gallon (4.5 Litres)	3.00	3.00
	959	Sawn Wood Export			
	960	KIA Truck	Per Load	105.00	50.00
	961	Tipper Truck	Per Load	154.00	110.00
	962	Cargo Truck	Per Load	210.00	150.00
	963	Off-Loading/Landing Fee			
	964	CAT A - Articulator Truck		210.00	150.00
	965	CAT B - Cargo trucks & Buses		168.00	120.00
104	966	Hawkers' Fee	Per Month	Upper Limit	2026 Rate
	967	CAT A - Barbers		7.00	5.00
	968	CAT B - Used Shoe Sellers		8.40	8.00
	969	CAT C - Used Clothe Sellers		8.40	8.00
	970	CAT D - Herbal Medicine Sellers		5.60	5.00
	971	CAT E - Watch/Necklace Sellers		7.00	5.00
	972	CAT F - Confectionary Sellers		5.60	5.00
	973	CAT G - Cloth and Material Sellers		9.80	9.00
	974	CAT H - Leather Product Sellers		5.60	5.00
	975	CAT I - Foodstuff Sellers		5.60	5.00
	976	CAT J - Others		4.20	4.00
105	977	Informaltion Van Hiring (Assembly's)	Per Use		
	978	CAT A - Public Use		182.00	150.00
	979	CAT B - Private Use		490.00	350.00
106	980	Lorry Park Fee			2026 Rate (GHS)
	981	Vehicle Stickers for Embossment	Per Annum		
	982	General			
	983	Taxi		100.00	100.00

	1162	Quarry Operations		15,000.00	15,000.00
	1163	Sand Winning		15,000.00	15,000.00
	1164				
	1165	8.5 RENT	Frequency/ Measure	Upper limit	2026 Rate (GHS)
	1166	Formula			
116	1167	Bill boards			
	1168	CAT 'A'		4,200.00	3,000.00
	1169	CAT 'B' (Memorial Adverts)		980.00	700.00
	1170	CAT 'C' (Small of CAT 'B')		490.00	350.00
117	1171	Hiring of Assembly Facilities	Per day		
	1172	CAT A - Assembly Hall		1,050.00	800.00
	1173	CAT B - Assembly conference room	per day	490.00	400.00
	1174	CAT C - Community centres		252.00	200.00
	1175	CAT D - Sub District/Metro Halls		168.00	150.00
	1176	CAT E - Assembly Hall for church service and other events (Medium Size)		336.00	120.00
	1177	CAT F - Assembly Hall for church service and other events (small size)		238.00	120.00
	1178	CAT G - Assembly forecourt		210.00	120.00
	1179	CAT H - Use of Assembly's hall-Marriage ceremony	30 minutes - 1 hour	105.00	100.00
	1180	CAT I - Use of Assembly's hall -Marriage Ceremony	Per Day	280.00	250.00
	1181	CAT J - Others		168.00	150.00
118	1182	Market Facilities	Per Month		
	1183	Stores			
	1184	CAT A - In CBD (Central Business District)		210.00	150.00
	1185	CAT B - Setellite Markets		126.00	120.00
	1186	CAT C - Outside CBD (Central Business District)		84.00	60.00
	1187	CAT D - Sub District store		16.80	12.00
	1188	Stalls	Per Day		
	1189	CAT A - In CBD		8.40	7.00
	1190	CAT B - Satellite Market		7.00	5.00
	1191	CAT C - Outside CBD		5.60	4.00
	1192	CAT D - Sub District store		2.80	2.00
	1193	Sheds			
	1194	CAT A - In CBD		7.00	6.00
	1195	CAT B - Satellite Markets		5.60	4.00
	1196	CAT C - Outside CBD		2.80	2.00
	1197	CAT D - Sub District store		1.40	1.00
	1198	Rent of Undeveloped Lands	4x4 ft	21.00	15.00
119	1199	Hiring of Parks			
	1200	CAT A - Government Recreational Park	Per Event	588.00	500.00
	1201	CAT B - Lorry Park (space rental)		1,050.00	1,000.00
	1202	CAT C - Parade grounds (Jubilee Parks)		588.00	500.00
120	1203	Official Residence	Per Month		

	1204	Management Staff Quarters		10 % of Gross Salary	10% of Gross Salary
	1205	Senior Staff Quarters		10 % of Gross Salary	10% of Gross Salary
	1206	Junior Staff Quarters		10 % of Gross Salary	10% of Gross Salary
121	1207	Rent for Vendor Stands	Per Month	70.00	70.00
	1208				
	1209				
	1210	Item Description	Frequency/ Measure	Upper Limit GH¢	2026 Rate (in GHS)
122	1211	JACKET/APPLICATION FORMS		100.00	100.00
	1212	All other forms (eg. Temporary structures, Demolition, Renovation etc.)		50.00	50.00
123	1213	BUILDING PLANS AND PERMITS	Per Project		
	1214	BUILDING PROCESSING FEE (Non-Refundable Deposit)			
	1215	RESIDENTIAL			
	1216	General residential development (Non- storey)		gross floor area in metre's square(m ²)* 1000.00. that is [(Length*Breath of the floor plan)*1000.00]	gross floor area in metre's square(m ²)* 1000.00. that is [(Length*Breath of the floor plan)*1000.00]
	1217	Fence Wall	In Meters	Perimeter of the ground floor area *Height of the Wall* 120.00 . that is (P=2(L+B)* H*120.00]	Perimeter of the ground floor area in metre's square(m ²)* 120.00. that is (P=2(L+B) of the floor plan)* 120.00]
	1218	Cost of Development		Cost of the gross floor area plus cost of the fence wall.	Cost of the gross floor area plus cost of the fence wall.

	1219	Cost of Construction	0.63% of the cost of development	0.0063* cost of the development	0.0063* cost of development
	1220	Landscaping	Per one plot		200.00
	1221	Septic Tank			100.00
	1222	BIG GATE (≥1.5M WIDE			100.00
	1223	SMALL GATE (≤1.5M WIDE			50.00
	1224	Permit Cost		Summation of the cost of construction, Landscaping, septic tank, Building Jacket, Big Gate and Small Gate	Summation of the cost of construction, Landscaping, septic tank, Building Jacket, Big Gate and Small Gate
	1225	General residential development (1 storey)		gross floor area in metre's square(m ²)* 1000.00. that is [(Length*Breath of the floor plan)*1000.00]	gross floor area in metre's square(m ²)*1 000.00. that is [(Length*Breath of the floor plan)*1000.00]
	1226	2 storey residential development		gross floor area in metre's square(m ²)* 1000.00. that is [(Length*Breath of the floor plan)*1000.00]	gross floor area in metre's square(m ²)*1 000.00. that is [(Length*Breath of the floor plan)*1000.00]

	1227	3 storey and above residential development		gross floor area in metre's square(m ²)*1000.00. that is [(Length*Breath of the floor plan)*1000.00]	gross floor area in metre's square(m ²)*1000.00. that is [(Length*Breath of the floor plan)*1000.00]
	1228	Apartments	Per Unit	gross floor area in metre's square(m ²)*1000.00. that is [(Length*Breath of the floor plan)*1000.00]	gross floor area in metre's square(m ²)*1000.00. that is [(Length*Breath of the floor plan)*1000.00]
	1229	Swimming Pool	per pool		500.00
	1230	COMMERCIAL			
	1231	Filling Station		gross floor area in metre's square(m ²)*1500.00. that is [(Length*Breath of the floor plan)*1500.00]	gross floor area in metre's square(m ²)*1500.00. that is [(Length*Breath of the floor plan)*1500.00]
	1232	Shops		gross floor area in metre's square(m ²)*1500.00. that is [(Length*Breath of the floor plan)*1500.00]	gross floor area in metre's square(m ²)*1500.00. that is [(Length*Breath of the floor plan)*1500.00]

		Up to 2 storey shops development		gross floor area in metre's square(m ²)* 1500.00. that is [(Length*Breath of the floor plan)*1500.00]	gross floor area in metre's square(m ²)* 1500.00. that is [(Length*Breath of the floor plan)*1500.00]
	1233				
	1234	Underground Tank			5,000.00
	1235	Fuel/Gas Pumps			5,000.00
		Fence Wall		Perimeter of the ground floor area in metre's square(m ²)* 240.00. that is (P=2(L+B) of the floor plan)*240.00]	Perimeter of the ground floor area in metre's square(m ²)* 240.00. that is (P=2(L+B) of the floor plan)*240.00]
	1236				
	1237	Landscaping	Per one plot		500.00
	1238	Hotels			
		Up to 2 Storey Hotel building		gross floor area in metre's square(m ²)* 1500.00. that is [(Length*Breath of the floor plan)*1500.00]	gross floor area in metre's square(m ²)* 1500.00. that is [(Length*Breath of the floor plan)*1500.00]
	1239				
		Above 2 Storey Hotel building		gross floor area in metre's square(m ²)* 1500.00. that is [(Length*Breath of the floor plan)*2000.00]	gross floor area in metre's square(m ²)* 1500.00. that is [(Length*Breath of the floor plan)*1500.00]
	1240				
	1241	Swimming Pool			5,000.00

		Up to 3 storey industrial complex		gross floor area in metre's square(m ²)* 1500.00. that is [(Length*Breath of the floor plan)*1500.00]	gross floor area in metre's square(m ²)* 1500.00. that is [(Length*Breath of the floor plan)*1500.00]
	1306				
	1307	EDUCATION (PRIVATE)			
	1308	Pre-school			
		1 storey pre-school		gross floor area in metre's square(m ²)* 1500.00. that is [(Length*Breath of the floor plan)*1500.00]	gross floor area in metre's square(m ²)* 1500.00. that is [(Length*Breath of the floor plan)*1500.00]
	1309				
		2 storey pre-school		gross floor area in metre's square(m ²)* 1500.00. that is [(Length*Breath of the floor plan)*1500.00]	gross floor area in metre's square(m ²)* 1500.00. that is [(Length*Breath of the floor plan)*1500.00]
	1310				
		3 storey pre-school		gross floor area in metre's square(m ²)* 1500.00. that is [(Length*Breath of the floor plan)*1500.00]	gross floor area in metre's square(m ²)* 1500.00. that is [(Length*Breath of the floor plan)*1500.00]
	1311				
	1312	Basic School			

1313	1 storey basic school		gross floor area in metre's square(m ²)* 1500.00. that is [(Length*Breath of the floor plan)*1500.00]	gross floor area in metre's square(m ²)* 1500.00. that is [(Length*Breath of the floor plan)*1500.00]
1314	2 storey basic school		360.00	300.00
1315	3 storey basic school		gross floor area in metre's square(m ²)* 1500.00. that is [(Length*Breath of the floor plan)*1500.00]	gross floor area in metre's square(m ²)* 1500.00. that is [(Length*Breath of the floor plan)*1500.00]
1316	Second Cycle School			
1317	1 storey second cycle school		gross floor area in metre's square(m ²)* 1500.00. that is [(Length*Breath of the floor plan)*1500.00]	gross floor area in metre's square(m ²)* 1500.00. that is [(Length*Breath of the floor plan)*1500.00]
1318	2 storey second cycle school		600.00	450.00
1319	3 storey second cycle school		gross floor area in metre's square(m ²)* 1500.00. that is [(Length*Breath of the floor plan)*1500.00]	gross floor area in metre's square(m ²)* 1500.00. that is [(Length*Breath of the floor plan)*1500.00]
1320	Basic and second cycle			

	1331	3 storey private tertiary school building		gross floor area in metre's square(m ²)* 1500.00. that is [(Length*Breath of the floor plan)*1500.00]	gross floor area in metre's square(m ²)*1500.00. that is [(Length*Breath of the floor plan)*1500.00]
	1336	OPEN SPACE & RECREATIONAL DEVELOPMENT			
	1337	Sports complex		gross floor area in metre's square(m ²)* 1500.00. that is [(Length*Breath of the floor plan)*1500.00]	gross floor area in metre's square(m ²)*1500.00. that is [(Length*Breath of the floor plan)*1500.00]
	1338	Events centre		gross floor area in metre's square(m ²)* 1500.00. that is [(Length*Breath of the floor plan)*1500.00]	gross floor area in metre's square(m ²)*1500.00. that is [(Length*Breath of the floor plan)*1500.00]
	1339	Renovation/Rehabilitation/Refurbishment		750.00	600.00
	1340	Hoarding (Non-residential)		250.00	200.00
	1341	Demolishing		250.00	250.00
	1342	Certificate of Habitation/Occupancy			
	1343	Commercial			
	1344	CAT 'A'		5,000.00	5,000.00
	1345	CAT 'B'		2,500.00	2,000.00
	1346	Industrial			
	1347	CAT 'A'		5,000.00	5,000.00
	1348	CAT 'B'		3,000.00	2,000.00
	1349	Civic & Cultural			
	1350	CAT 'A'		5,500.00	3,500.00
	1351	CAT 'B'		2,750.00	2,500.00
	1352	Residential		5,000.00	3,500.00

	1353	Temporary Structures		120.00	120.00
	1354	Validation of Spatial Data			
	1355	Checking of Site			
	1356	0.16 acre		30.00	30.00
	1357	0.17 acre - 0.32 acre		90.00	90.00
	1358	0.33 acre - 1 acre		120.00	120.00
	1359	Above 1 acre		150.00	150.00
	1360	Tracing/Extract of Site			
	1361	0.16 acre		70.00	70.00
	1362	0.17 acre - 0.32 acre		180.00	180.00
	1363	0.33 acre - 1 acre		300.00	300.00
	1364	Above 1 acre		420.00	420.00
	1365	Zoning Comments			
	1366	0.16 acre		120.00	120.00
	1367	0.17 acres - 0.32 acre		180.00	180.00
	1368	0.33 acre - 1 acre		300.00	300.00
	1369	Above 1 acre		420.00	420.00
	1370	Surveying/Demarcation			
	1371	0.16 acre		180.00	180.00
	1372	0.17 acre - 0.32 acre		300.00	300.00
	1373	0.33 acre - 1 acre		480.00	480.00
	1374	Above 1 acre		600.00	600.00
124	1375	BUILDING PERMIT CHARGES		Upper Limit GH¢	2026 Rate (GHS)
	1376	New Development			
	1377	Building/Permanent Structure	Cost of construction Per meter square	0.0063	0.0063
	1378	Hoarding Permit (only)	Per metre square	3.00	3.00
	1379	Fence Wall Permit (only)	Cost of construction Per meter square	0.0063	0.0063
	1380	Mast Permit (Installation)	One Time Payment	24,000.00	24,000.00
	1381	Building Permit Renewal (upon expiration of original permit/extension of time)	Per Case		
	1382	Residential		250.00	250.00
	1383	Commercial		750.00	500.00
	1384	Factories/ Industrial		2,000.00	1,000.00
	1385	Civic & Cultural		1,000.00	1,500.00
	1386	Open Space & Recreational Development		1,200.00	1,200.00
	1387	Educational		600.00	600.00
	1388	Renewal for Temporary Structures		150.00	150.00
	1389	Permit to repair/renovate/ rehabilitate/refurbish/convert			
	1390	Telecommunication Mast		5,000.00	2,500.00
	1391	All Others Structures	cost of construction	0.004	0.004
	1392	Temporary Structure Permit (Constructional Site)	Per meter square		

	1393	Industrial/Commercial Properties/Office		25.00	25.00
	1394	Mixed Use		25.00	25.00
	1395	Residential		15.00	15.00
	1396	Other Temporary Structures Permit (Provisional Site)	Per meter square	Upper Limit GH¢	2026 Rate (GHS)
	1397	Containers/Sealed Metal		40.00	25.00
	1398	Container (Fabricated Metals)		40.00	20.00
	1399	Sheds		20.00	15.00
	1400	Wooden Kiosks		20.00	15.00
125	1401	Other Charges		Upper Limit GH¢	2026 Rate (GHS)
	1402	Certified True Copy	Per request	Cost of reproducing new documents + 500	Cost of reproducing new documents
	1403	Certificate of Habitation(COH)	30% of Prevailing Building Permit Fee	0.30 of the permit cost	0.30 of the permit cost
	1404	Demolition Permit	Per meter square	25.00	20.00
	1405	Permit For Construction:			
	1406	Swimming Pool (Residential)	Per volume	15.00	10.00
	1407	Swimming Pool (Commercial)	Per volume	30.00	25.00
	1408	Tennis Court/Volley Ball/Basket Ball	Per const.	425.00	400.00
	1409	Fountain/Waterfalls	Per const.	425.00	400.00
	1410	Football Pitch	Per const.	1,500.00	1,200.00
	1411	Outdoor Jacuzzi	Per const.	350.00	300.00
	1412	Road Crossing (Cutting) Permit Fees:		Per meter square	
	1413	Asphalt Roads		180.00	180.00
	1414	Paved/Surfaced Dressed Road	Per Metre	80.00	80.00
	1415	Thrust Boring			
	1416	CAT A - Asphalt Pavement Road	Per Metre	15.00	15.00
	1417	CAT B - Surface Dressed Road	Per Metre	10.00	10.00
	1418	Permit For Construction of Additional Septic Tank			
	1419	Residential	Per Tank	1,000.00	1,000.00
	1420	Commercial and Industrial	Per Tank	2,000.00	2,000.00
	1421	Permit For Construction of Additional Tanks			
	1422	Filling Stations and Others	Per Tank	3,000.00	2,500.00
	1423	Construction of Road, Kerbs, Gutters by Estate Developers		1% of Cost of Dev't	1% of Cost of Dev't
126	1424	APPROVAL FEES FOR LAND APPLICATION	Multiplier	Upper Limit GH¢	2026 Rate (GHS)
	1425	SUB-DIVISIONS			
	1426	Residential			
	1427	1st Class			
	1428	0.16 acre		2,880.00	1,500.00

	1429	0.17 - 0.32acre		3,300.00	2,500.00
	1430	0.33 - 1 acre		3,900.00	2,000.00
	1431	Above 1 acre	Per Acre	4,500.00	3,500.00
	1432	2nd Class			
	1433	0.16 acre		1,200.00	1,000.00
	1434	0.17 - 0.32acre		1,620.00	1,500.00
	1435	0.33 - 1 acre		2,100.00	2,000.00
	1436	Above 1 acre		3,000.00	2,900.00
	1437	3rd Class			
	1438	0.16 acre		720.00	700.00
	1439	0.17 - 0.32acre		1,260.00	1,200.00
	1440	0.33 - 1 acre		1,800.00	1,800.00
	1441	Above 1 acre		2,700.00	2,500.00
	1442	Commercial			
	1443	0.16 acre		3,900.00	3,500.00
	1444	0.17 acre - 0.32 acre		4,500.00	4,000.00
	1445	0.33 - 1 acre		5,400.00	5,000.00
	1446	Above 1 acre		6,000.00	5,000.00
	1447	Industrial			
	1448	Heavy Duty			
	1449	0.32 acre		5,100.00	4,000.00
	1450	0.32 - 1 acre		5,700.00	5,500.00
	1451	Above 1 acre		6,900.00	6,000.00
	1452	Light Duty			
	1453	0.32 acre		4,800.00	3,000.00
	1454	0.32 - 1 acre		5,400.00	2,200.00
	1455	Above 1 acre		6,000.00	5,000.00
	1456	Civic and Cultural			
	1457	0.32 acre		3,900.00	3,000.00
	1458	0.32 - 1 acre		4,500.00	4,000.00
	1459	Above 1 acre		5,400.00	5,000.00
	1460	Education			
	1461	0.32 acre		1,500.00	1,000.00
	1462	0.32 - 1 acre		2,100.00	2,000.00
	1463	Above 1 acre		3,000.00	2,500.00
	1552	Item Description	Frequency/ Measure	Upper Limit GH¢	2026 Rate (GHS)
128	1553	Trading Services			
	1554	Equipment/Plant & Machinery			
		Hiring of tractor for Dislodgement (Within town)		150.00/Trip	150.00/Trip
	1555	Hiring of tractor for Dislodgement (Outside town)		300.00/Trip	300.00/Trip
	1556	Hiring of Grader		800.00/day	800.00/day
	1557	Transport Services			1000/day
	1558	Hiring of tipper truck			1000 p. trip
	1559				

	1560	Category A (Hiring of tipper truck within town excluding fuel)			300.00 p. trip
	1561	Category B(Hiring of tipper truck outside town excluding fuel)			400.00p. trip

.....
 SAMUEL K. GYAN
 DISTRICT CO-ORD. DIRECTOR

.....
 HON. IBRAHIM ISSAHAK
 DISTRICT CHIEF EXECUTIVE

.....
 JUSTICE NKRUMAH BOATENG
 PRESIDING MEMBER (PM)