

## GENERAL IMPOSITION OF RATES

Fee Fixing and Rate Resolution for 2026 Financial Year, 1<sup>st</sup> January – 31<sup>st</sup> December, 2026

### FANTEAKWA NORTH DISTRICT ASSEMBLY

(SECTION 91-107 OF THE LOCAL GOVERNANCE ACT, 2016 (ACT 936) AND ISSUANCE OF FEE FIXING GUIDELINES BY THE MINISTER OF LOCAL GOVERNMENT, DECENTRALISATION AND RURAL DEVELOPMENT)

In exercise of the powers conferred on the Minister under Section 150 of the Local Governance Act 2016, Act 936, and following the guidelines provided for charging of fees for provision of services and facilities; and granting of licences and permits by Metropolitan/Municipal and District Assemblies.

#### **UNDER SECTIONS 146(3(A, B), (4) OF THE LOCAL GOVERNANCE ACT 936**

A basic rate of **GH¢ 2.00** flat for both men and women payable by all persons above the age of 18 years but below the age of 70 years who reside within or own property within the area of Authority of the Fanteakwa North District Assembly.

|                   |                  | <b>RATES</b>                        |                 |                     |                     |
|-------------------|------------------|-------------------------------------|-----------------|---------------------|---------------------|
| <b>Main Items</b> | <b>Sub Items</b> | <b>Item Description</b>             | <b>District</b> | <b>2025<br/>GH¢</b> | <b>2026<br/>GH¢</b> |
| <b>1</b>          |                  | <b>SPECIAL RATES</b>                |                 |                     |                     |
|                   | i                | Basic Rates                         | 6.00            | 2.00                | 2.00                |
| <b>2</b>          |                  | <b>Property Rates</b>               |                 |                     |                     |
|                   |                  | <b>1st class Area(Begoro)</b>       |                 |                     |                     |
|                   |                  | A. Residential Only                 |                 | 0.003               | 0.003               |
|                   |                  | B. Commercial Use                   |                 | 0.005               | 0.005               |
|                   |                  | C. Mixed Use                        |                 | 0.003               | 0.003               |
|                   |                  | D. Educational                      |                 | 0.003               | 0.003               |
|                   |                  | <b>2nd Class Areas(Ahomahomasu)</b> |                 |                     |                     |
|                   |                  | A. Residential Only                 |                 | 0.0025              | 0.0025              |
|                   |                  | B. Commercial Use                   |                 | 0.004               | 0.004               |
|                   |                  | C. Mixed Use                        |                 | 0.003               | 0.003               |
|                   |                  | D. Educational                      |                 | 0.0025              | 0.0025              |
|                   |                  | <b>Other Areas</b>                  |                 |                     |                     |
|                   |                  | A. Residential Only                 |                 | 0.002               | 0.002               |
|                   |                  | B. Commercial Use                   |                 | 0.003               | 0.003               |
|                   |                  | C. Mixed Use                        |                 | 0.0025              | 0.0025              |
|                   |                  | D. Educational                      |                 | 0.002               | 0.002               |
|                   |                  |                                     |                 |                     |                     |
|                   | <b>Sub</b>       | <b>Item Description</b>             | <b>District</b> | <b>2025</b>         | <b>2026</b>         |

|  | Items |                                                               |            | GHC    | GHC    |
|--|-------|---------------------------------------------------------------|------------|--------|--------|
|  |       | <b>RATES ON ACCOUNT FOR UNASSESSED/ UNNUMBERED PROPERTIES</b> |            |        |        |
|  |       | <b>(1<sup>st</sup> Class Areas – Begoro)</b>                  |            |        |        |
|  |       | 1. Mud/Swish Building                                         |            | 50.00  | 50.00  |
|  |       | 2. Block House (Up to 3 Rooms)                                |            | 50.00  | 100.00 |
|  |       | 3. Block House (More than 3 Rooms)                            |            | 100.00 | 120.00 |
|  |       | 4. Mixed Single Building                                      |            | 120.00 | 150.00 |
|  |       | 5. Compound House/Self- Contained                             |            | 150.00 | 200.00 |
|  |       | 6. Single Storey                                              |            | 200.00 | 250.00 |
|  |       | 7. Two Storey Building                                        |            | 250.00 | 300.00 |
|  |       | 8. Three Storey Building                                      |            | 300.00 | 320.00 |
|  |       | 9. Four Storey Building and Above                             |            | 400.00 | 500.00 |
|  |       | <b>2nd Class Areas – Ahomahomasu)</b>                         |            |        |        |
|  |       | 1. Mud/Swish Building                                         |            | 50.00  | 50.00  |
|  |       | 2. Block House (Up to 3 Rooms)                                |            | 50.00  | 100.00 |
|  |       | 3. Block House (More than 3 Rooms)                            |            | 100.00 | 120.00 |
|  |       | 4. Mixed Single Building                                      |            | 120.00 | 150.00 |
|  |       | 5. Compound House/Self- Contained                             |            | 150.00 | 200.00 |
|  |       | 6. Single Storey                                              |            | 200.00 | 250.00 |
|  |       | 7. Two Storey Building                                        |            | 250.00 | 300.00 |
|  |       | 8. Three Storey Building                                      |            | 300.00 | 320.00 |
|  |       | 9. Four Storey Building and Above                             |            | 400.00 | 500.00 |
|  |       | <b>(Other Areas)</b>                                          |            |        |        |
|  |       | 1. Mud/Swish Building                                         |            | 50.00  | 50.00  |
|  |       | 2. Block House (Up to 3 Rooms)                                |            | 50.00  | 80.00  |
|  |       | 3. Block House (More than 3 Rooms)                            |            | 80.00  | 100.00 |
|  |       | 4. Mixed Single Building                                      |            | 100.00 | 120.00 |
|  |       | 5. Compound House/Self- Contained                             |            | 120.00 | 150.00 |
|  |       | 6. Single Storey                                              |            | 150.00 | 200.00 |
|  |       | 7. Two Storey Building                                        |            | 200.00 | 250.00 |
|  |       | 8. Three Storey Building                                      |            | 250.00 | 300.00 |
|  |       | 9. Four Storey Building and Above                             |            | 300.00 | 400.00 |
|  |       | <b>B. COMMERCIAL BUILDINGS (1st Class Areas – Begoro)</b>     | <b>P/A</b> |        |        |
|  |       | 1. Mud/Swish building                                         |            | 80.00  | 100.00 |
|  |       | 2. Up to Three rooms (Block House)                            |            | 300.00 | 400.00 |
|  |       | 3. Above Three rooms (Block House)                            |            | 500.00 | 600.00 |
|  |       | 4. Single Storey Building                                     |            | 600.00 | 700.00 |
|  |       | 5. Two Storey Building                                        |            | 700.00 | 800.00 |
|  |       | 6. Three Storey Building                                      |            | 800.00 | 900.00 |

| <b>Main Items</b> | <b>Sub Items</b> | <b>Item Description</b>                           | <b>District</b> | <b>2025<br/>GHC</b> | <b>2026<br/>GHC</b> |
|-------------------|------------------|---------------------------------------------------|-----------------|---------------------|---------------------|
|                   |                  | 7. Four Storey Building and Above                 |                 | 1,000.00            | 1,000.00            |
|                   |                  | 8. Ghana Cocoa Board Building                     |                 | 7,500.00            | 7,500.00            |
|                   |                  | 9. Electricity Company of Ghana Building          |                 | 27,041.33           | 27,041.33           |
|                   |                  | <b>2<sup>nd</sup> Class Areas – (Ahomahomasu)</b> |                 |                     |                     |
|                   |                  | 1. Mud/Swish Building                             |                 | 50.00               | 100.00              |
|                   |                  | 2. Up to Three rooms (Block House)                |                 | 100.00              | 150.00              |
|                   |                  | 3. Above Three rooms (Block House)                |                 | 150.00              | 200.00              |
|                   |                  | 4. Single Storey Building                         |                 | 200.00              | 250.00              |
|                   |                  | 5. Two Storey Building                            |                 | 250.00              | 300.00              |
|                   |                  | 6. Three Storey Building                          |                 | 300.00              | 400.00              |
|                   |                  | 7. Four Storey Building and Above                 |                 | 400.00              | 500.00              |
|                   |                  | <b>(Other Areas)</b>                              |                 |                     |                     |
|                   |                  | 1. Mud/Swish Building                             |                 | 50.00               | 50.00               |
|                   |                  | 2. Up to Three rooms (Block House)                |                 | 100.00              | 100.00              |
|                   |                  | 3. Above Three rooms (Block House)                |                 | 100.00              | 150.00              |
|                   |                  | 4. Single Storey Building                         |                 | 150.00              | 200.00              |
|                   |                  | 5. Two Storey Building                            |                 | 200.00              | 250.00              |
|                   |                  | 6. Three Storey Building                          |                 | 250.00              | 300.00              |
|                   |                  | 7. Four Storey Building and Above                 |                 | 300.00              | 400.00              |
| <b>2</b>          |                  | <b>GENERAL RATES</b>                              |                 |                     |                     |
|                   | i.               | Bicycle Rates                                     | 3.00            | 1.00                | 1.00                |
|                   | ii.              | Cattle Rates – Aliens                             | 35.00           | 12.00               | 12.00               |
|                   | iii.             | Cattle Rates – Residents                          | 15.00           | 10.00               | 10.00               |
|                   | v.               | Dog/Goat/Sheep Rates                              | 3.00            | 1.00                | 1.00                |
|                   | vi.              | Pig Rates                                         | 15.00           | 5.00                | 5.00                |

| <b>Main Items</b> | <b>Sub Items</b> | <b>BUSINESS LICENCES</b>                                   | <b>Frequency/<br/>Measure</b> | <b>District</b> | <b>2025<br/>GHC</b> | <b>2026<br/>GHC</b> |
|-------------------|------------------|------------------------------------------------------------|-------------------------------|-----------------|---------------------|---------------------|
| <b>1</b>          |                  | <b>Abattoir (Private)</b>                                  | <b>Per Annum</b>              |                 |                     |                     |
|                   |                  | CAT E - Slaughter house (Medium)                           |                               | 250.00          | 150.00              | 150.00              |
| <b>2</b>          |                  | <b>Adinkra Designers/Kente/Smock Weavers &amp; Sellers</b> | <b>Per Annum</b>              |                 |                     |                     |
|                   |                  | CAT F - Sellers Only (Medium)                              |                               | 140.00          | 100.00              | 100.00              |
|                   |                  | CAT I - Sellers Only (Small)                               |                               | 85.00           | 50.00               | 50.00               |
| <b>4</b>          |                  | <b>Agro Chemical/Farm Inputs</b>                           | <b>Per Annum</b>              |                 |                     |                     |
|                   |                  | CAT H - Distributors                                       |                               | 370.00          | 300.00              | 300.00              |
|                   |                  | CAT I - Retailers                                          |                               | 150.00          | 200.00              | 200.00              |
| <b>5</b>          |                  | <b>Agro Machines Dealers</b>                               | <b>Per Annum</b>              |                 |                     |                     |
|                   |                  | CAT I – Retailers                                          |                               | 200.00          | 100.00              | 100.00              |
| <b>7</b>          |                  | <b>Akpeteshie (liquor) Dealers</b>                         | <b>Per Annum</b>              |                 |                     |                     |
|                   | i.               | <b>Manufacturers (Distillers)</b>                          |                               |                 |                     |                     |
|                   |                  | CAT A - Large Scale                                        |                               | 500.00          | 250.00              | 250.00              |
|                   |                  | CAT B - Medium Scale                                       |                               | 210.00          | 150.00              | 150.00              |
|                   |                  | CAT C - Small Scale                                        |                               | 100.00          | 50.00               | 50.00               |
|                   | ii.              | <b>Distributors</b>                                        |                               |                 |                     |                     |
|                   |                  | CAT A - Large scale                                        |                               | 500.00          | 300.00              | 300.00              |
|                   |                  | CAT B - Medium Scale                                       |                               | 210.00          | 200.00              | 200.00              |
|                   |                  | CAT C - Small Scale                                        |                               | 100.00          | 50.00               | 50.00               |
|                   | iii.             | <b>Home Based/Farm Site</b>                                |                               |                 |                     |                     |
|                   |                  | CAT A - Pito (daily brewing)                               |                               | 70.00           | 50.00               | 50.00               |
|                   |                  | CAT B - Palm Wine Tappers                                  |                               | 50.00           | 30.00               | 30.00               |
|                   | iv.              | Akpeteshie Sellers only                                    |                               | 90.00           | 60.00               | 60.00               |
| <b>8</b>          |                  | <b>Aluminium Fabricators (Doors/Windows)</b>               | <b>Per Annum</b>              |                 |                     |                     |
|                   |                  | CAT C – Small Scale                                        |                               | 1,000.00        | 250.00              | 250.00              |
|                   |                  | CAT D - Others                                             |                               | 500.00          | 200.00              | 200.00              |
| <b>9</b>          |                  | <b>Aluminium Pot Dealers (Dadesen)</b>                     | <b>Per Annum</b>              |                 |                     |                     |
|                   |                  | CAT A - Manufacturers                                      |                               | 210.00          | 150.00              | 150.00              |
|                   |                  | CAT B - Distributors                                       |                               | 170.00          | 100.00              | 100.00              |
|                   |                  | CAT C - Retailers                                          |                               | 100.00          | 50.00               | 50.00               |
| <b>11</b>         |                  | <b>Aluminium Product Distributors</b>                      | <b>Per Annum</b>              |                 |                     |                     |
|                   |                  | CAT B - Medium Scale                                       |                               | 300.00          | 100.00              | 100.00              |
|                   |                  | CAT C - Small                                              |                               | 140.00          | 60.00               | 60.00               |
| <b>12</b>         |                  | <b>Aluminium Product Retailers</b>                         | <b>Per Annum</b>              |                 |                     |                     |
|                   |                  | Category A - Store (Large)                                 |                               | 140.00          | 80.00               | 80.00               |
|                   |                  | Cat. B - Container/Kiosk (Medium)                          |                               | 100.00          | 40.00               | 40.00               |
|                   |                  | Category C - Table Top (Small)                             |                               | 70.00           | 30.00               | 30.00               |
| <b>15</b>         |                  | <b>Arts &amp; Handicraft</b>                               | <b>Per Annum</b>              |                 |                     |                     |
|                   |                  | CAT D - Producers (Medium)                                 |                               | 400.00          | 300.00              | 300.00              |
|                   |                  | CAT E - Producers (Small)                                  |                               | 350.00          | 200.00              | 200.00              |
|                   |                  | CAT F - (Retailers Only)                                   |                               | 210.00          | 150.00              | 150.00              |

| <b>Main Items</b> | <b>Sub Items</b> | <b>BUSINESS LICENCES</b>                                                                                   | <b>Frequency/<br/>Measure</b> | <b>District</b> | <b>2025<br/>GHC</b> | <b>2026<br/>GHC</b> |
|-------------------|------------------|------------------------------------------------------------------------------------------------------------|-------------------------------|-----------------|---------------------|---------------------|
|                   |                  | CAT F - (Retailers Only)                                                                                   |                               | 210.00          | 100.00              | 100.00              |
|                   |                  | CAT G - (Container/Kiosk)                                                                                  |                               | 300.00          | 100.00              | 100.00              |
| <b>16</b>         |                  | <b>Artisans</b> e.g. Masons, Carpenters, Plumbers, Electricians, Painters, Steel Benders, Tile Layers etc. | <b>Per Annum</b>              |                 |                     |                     |
|                   | i                | CAT 'A'                                                                                                    |                               | 200.00          | 200.00              | 250.00              |
|                   | ii               | CAT 'B'                                                                                                    |                               | 100.00          | 120.00              | 150.00              |
| <b>17</b>         |                  | <b>Auctioning Firms/ Agencies/ Auctioneers</b>                                                             |                               |                 |                     |                     |
|                   |                  | CAT 'C'                                                                                                    |                               | 650.00          | 600.00              | 600.00              |
|                   |                  | CAT 'D'                                                                                                    |                               | 350.00          | 350.00              | 350.00              |
| <b>18</b>         |                  | <b>Auto Mechanics/ Electricians/Sprayers Etc.</b>                                                          | <b>Per Annum</b>              |                 |                     |                     |
|                   | i.               | <b>Air Condition Mechanics</b>                                                                             |                               |                 |                     |                     |
|                   |                  | CAT B - Informal Garage with Shop                                                                          |                               | 350.00          | 200.00              | 200.00              |
|                   |                  | CAT C - Informal Garage without Shop                                                                       |                               | 220.00          | 100.00              | 100.00              |
|                   |                  | CAT D - Others                                                                                             |                               | 90.00           | 50.00               | 50.00               |
|                   | ii.              | <b>Arc Welders</b>                                                                                         |                               |                 |                     |                     |
|                   |                  | CAT A- Fuel and water tankers; Truck Builders                                                              |                               | 350.00          | 250.00              | 250.00              |
|                   |                  | CAT B - Light vehicle repairs, Container Shops and Iron Gates                                              |                               | 210.00          | 150.00              | 150.00              |
|                   | iii.             | <b>Argon (Aluminium) Welders</b>                                                                           |                               | 150.00          | 90.00               | 90.00               |
|                   | iv.              | <b>Auto Body Repairers</b>                                                                                 |                               |                 |                     |                     |
|                   |                  | CAT B - Informal Garage with Shop                                                                          |                               | 1,400.00        | 500.00              | 500.00              |
|                   |                  | CAT C - Informal Garage without Shop                                                                       |                               | 1,000.00        | 400.00              | 400.00              |
|                   |                  | CAT D - Others                                                                                             |                               | 700.00          | 250.00              | 250.00              |
|                   | v.               | <b>Auto Electricians</b>                                                                                   |                               |                 |                     |                     |
|                   |                  | CAT A - With Battery Charging                                                                              |                               | 100.00          | 50.00               | 50.00               |
|                   |                  | CAT B - Without Battery Charging                                                                           |                               | 70.00           | 30.00               | 30.00               |
|                   | vi.              | <b>Auto Mechanics</b>                                                                                      |                               |                 |                     |                     |
|                   |                  | CAT B - Heavy Duty Trucks                                                                                  |                               | 210.00          | 200.00              | 200.00              |
|                   |                  | CAT C - Light Duty Trucks above 3 to 5 tonnes                                                              |                               | 140.00          | 120.00              | 120.00              |
|                   |                  | CAT D - Light Duty Vehicles below                                                                          |                               | 90.00           | 90.00               | 90.00               |
|                   | vii.             | <b>Auto Sprayers</b>                                                                                       |                               |                 |                     |                     |
|                   |                  | CAT A - Spraying and Oven                                                                                  |                               | 400.00          | 300.00              | 300.00              |
|                   |                  | CAT B - Spraying without Oven                                                                              |                               | 350.00          | 200.00              | 200.00              |
|                   | viii.            | <b>Auto Upholstery</b>                                                                                     |                               |                 |                     |                     |
|                   |                  | CAT A - Moulding and Seat Cover Sewing                                                                     |                               | 100.00          | 50.00               | 50.00               |
|                   |                  |                                                                                                            |                               |                 |                     |                     |
| <b>Main</b>       | <b>Sub</b>       | <b>BUSINESS LICENCES</b>                                                                                   | <b>Frequency/</b>             | <b>District</b> | <b>2025</b>         | <b>2026</b>         |

| <i>Items</i> | <i>Items</i> |                                                                  | <i>Measure</i>   |          | <i>GHC</i> | <i>GHC</i> |
|--------------|--------------|------------------------------------------------------------------|------------------|----------|------------|------------|
|              |              | CAT B - Seat Cover Sewing                                        |                  | 70.00    | 100.00     | 100.00     |
|              | ix.          | <b>Vulcanisers</b>                                               |                  |          |            |            |
|              |              | CAT A - Tyre Repairs, Wheel Balancing, Alignment and Washing Bay |                  | 350.00   | 250.00     | 250.00     |
|              |              | CAT B - (Tire Repairs, Wheel Balancing and Alignment)            |                  | 200.00   | 150.00     | 150.00     |
|              |              | CAT C - (Wheel Balancing and Alignment)                          |                  | 100.00   | 50.00      | 100.00     |
|              |              | CAT D - (Tire Repairs only)                                      |                  | 60.00    | 60.00      | 60.00      |
|              | x.           | <b>Brake Specialist</b>                                          |                  | 70.00    | 70.00      | 70.00      |
|              | xi.          | <b>Carburettor Specialist</b>                                    |                  | 70.00    | 70.00      | 70.00      |
|              | xii.         | <b>Plastic Welders and Fabricators</b>                           |                  | 70.00    | 70.00      | 70.00      |
|              | xiii.        | <b>Radiator Specialist</b>                                       |                  | 70.00    | 70.00      | 70.00      |
|              | xiv.         | <b>Multiple Service Providers for Auto Works</b>                 |                  |          |            |            |
|              |              | CAT A - Large Scale                                              |                  | 140.00   | 200.00     | 200.00     |
|              |              | CAT B - Medium Scale                                             |                  | 110.00   | 100.00     | 100.00     |
|              |              | CAT C - Small                                                    |                  | 90.00    | 80.00      | 80.00      |
| <b>19</b>    | A            | <b>Automobile &amp; Part Dealers</b>                             |                  |          |            |            |
|              | iv.          | <b>Heavy Equipment Hiring Services</b>                           |                  |          |            |            |
|              |              | CAT C - Construction Equipment (Road & Building - Large)         |                  | 6,000.00 | 3,000.00   | 3,000.00   |
|              |              | CAT D - Construction Equipment (Road & Building - Small)         |                  | 1,500.00 | 1,500.00   | 1,500.00   |
|              | C            | <b>Bolt &amp; Nut Dealers</b>                                    |                  |          |            |            |
|              |              | CAT A- Shop                                                      |                  | 100.00   | 100.00     | 100.00     |
|              |              | CAT B- Table Top                                                 |                  | 90.00    | 90.00      | 90.00      |
|              | D            | <b>Spare Parts Sales Outlets (New)</b>                           |                  |          |            |            |
|              |              | CAT B - Wholesalers Only                                         |                  | 500.00   | 300.00     | 300.00     |
|              |              | CAT C - Retailers (Large)                                        |                  | 280.00   | 200.00     | 200.00     |
|              |              | CAT D - Retailers (Medium)                                       |                  | 170.00   | 100.00     | 100.00     |
|              |              | CAT E - Retailers (Small)                                        |                  | 90.00    | 50.00      | 50.00      |
|              | E            | <b>Spare Parts Sales Outlets (Second hand)</b>                   |                  |          |            |            |
|              |              | CAT A -Second-Hand Engine Shops                                  |                  | 500.00   | 200.00     | 200.00     |
|              |              | CAT B - Retailers (Large)                                        |                  | 280.00   | 150.00     | 150.00     |
|              |              | CAT C - Retailers (Medium)                                       |                  | 170.00   | 80.00      | 80.00      |
|              |              | CAT D - Retailers (Small)                                        |                  | 100.00   | 60.00      | 60.00      |
|              |              | CAT E - Kiosk/Table top                                          |                  | 70.00    | 50.00      | 50.00      |
|              | F            | <b>Tyre/Battery Dealers – New</b>                                | <b>Per Annum</b> |          |            |            |
|              |              | CAT A – Wholesale                                                |                  | 1,750.00 | 700.00     | 700.00     |
|              |              | CAT B - Retail (Large)                                           |                  | 1,000.00 | 500.00     | 500.00     |
|              |              | CAT C - Retail (Medium)                                          |                  | 250.00   | 200.00     | 200.00     |
|              |              | CAT D - Retail (Small)                                           |                  | 150.00   | 100.00     | 100.00     |
|              | G            | <b>Tyre/Battery Dealers – Used</b>                               | <b>Per Annum</b> |          |            |            |
|              |              | CAT A – Wholesale                                                |                  | 1,500.00 | 700.00     | 700.00     |

| <b>Main Items</b> | <b>Sub Items</b> | <b>BUSINESS LICENCES</b>                                 | <b>Frequency/<br/>Measure</b> | <b>District</b> | <b>2025<br/>GHC</b> | <b>2026<br/>GHC</b> |
|-------------------|------------------|----------------------------------------------------------|-------------------------------|-----------------|---------------------|---------------------|
|                   |                  | CAT B - Retail (Large)                                   |                               | 850.00          | 500.00              | 500.00              |
|                   |                  | CAT C - Retail (Medium)                                  |                               | 300.00          | 150.00              | 150.00              |
|                   |                  | CAT D - Retail (Small)                                   |                               | 100.00          | 80.00               | 80.00               |
|                   | H                | <b>Windscreen Dealers</b>                                | <b>Per Annum</b>              |                 |                     |                     |
|                   |                  | CAT 'A'                                                  |                               | 350.00          | 300.00              | 300.00              |
|                   |                  | CAT 'B'                                                  |                               | 210.00          | 200.00              | 200.00              |
|                   |                  | CAT 'C'                                                  |                               | 140.00          | 100.00              | 100.00              |
| 20                |                  | <b>Bags and Suitcases Dealers</b>                        | <b>Per Annum</b>              |                 |                     |                     |
|                   |                  | CAT A - Large Scale                                      |                               | 350.00          | 300.00              | 300.00              |
|                   |                  | CAT B - Medium Scale                                     |                               | 210.00          | 200.00              | 200.00              |
|                   |                  | CAT C - Small Scale                                      |                               | 100.00          | 80.00               | 80.00               |
| 21                |                  | <b>Barbering Shop (floor space and number of points)</b> | <b>Per Annum</b>              |                 |                     |                     |
|                   |                  | CAT A - Barbering & Grooming Services                    |                               | 500.00          | 300.00              | 300.00              |
|                   |                  | CAT A - Large Shop (above 5 points)                      |                               | 300.00          | 200.00              | 200.00              |
|                   |                  | CAT B - Medium Shop (3-5 points)                         |                               | 200.00          | 150.00              | 150.00              |
|                   |                  | CAT C - Small Shop (1-2) points                          |                               | 100.00          | 100.00              | 100.00              |
|                   |                  | CAT D - Mobile/ 'Wanzam' Operators                       |                               | 35.00           | 30.00               | 30.00               |
|                   |                  | CAT E - Barbering accessory shop                         |                               | 100.00          | 100.00              | 100.00              |
| 22                |                  | <b>Bakeries</b>                                          | <b>Per Annum</b>              |                 |                     |                     |
|                   |                  | CAT A - Large Scale (Industrial operations)              |                               | 700.00          | 400.00              | 400.00              |
|                   |                  | CAT B - Medium Scale                                     |                               | 300.00          | 150.00              | 150.00              |
|                   |                  | CAT C - Small Scale                                      |                               | 140.00          | 85.00               | 85.00               |
| 23                |                  | <b>Beads Dealers</b>                                     |                               |                 |                     |                     |
|                   |                  | CAT A - Producers/Wholesalers/ Retailers                 |                               | 100.00          | 100.00              | 100.00              |
|                   |                  | CAT B - Producers Only                                   |                               | 75.00           | 75.00               | 75.00               |
|                   |                  | CAT C - Retailers Only                                   |                               | 50.00           | 50.00               | 50.00               |
|                   |                  | CAT D - Retailers (Table top)                            |                               | 30.00           | 30.00               | 30.00               |
| 24                |                  | <b>Alcoholic and Non-Alcoholic beverages</b>             | <b>Per Annum</b>              |                 |                     |                     |
|                   |                  | CAT A – Depots                                           |                               | 1,500.00        | 1,000.00            | 1,000.00            |
|                   |                  | CAT B - Wholesale & Retail                               |                               | 1,400.00        | 700.00              | 700.00              |
|                   |                  | CAT C – Wholesale                                        |                               | 1,000.00        | 500.00              | 500.00              |
|                   |                  | CAT D - Retail (Large)                                   |                               | 500.00          | 250.00              | 250.00              |
|                   |                  | CAT E - Retail (Medium)                                  |                               | 300.00          | 150.00              | 200.00              |
|                   |                  | CAT F - Retail (Small)                                   |                               | 150.00          | 100.00              | 150.00              |
| 25                |                  | <b>Bet &amp; Game Centres</b>                            |                               |                 |                     |                     |
|                   | A                | <b>Casino Operators</b>                                  |                               |                 |                     |                     |
|                   |                  | CAT 'A'                                                  |                               | 5,0000.00       | 3,500.00            | 3,500.00            |
| <b>Main Items</b> | <b>Sub Items</b> | <b>BUSINESS LICENCES</b>                                 | <b>Frequency/<br/>Measure</b> | <b>District</b> | <b>2025<br/>GHC</b> | <b>2026<br/>GHC</b> |

|    |      |                                                                                                                                 |                                |          |          |          |
|----|------|---------------------------------------------------------------------------------------------------------------------------------|--------------------------------|----------|----------|----------|
|    |      | CAT C- Brick & Mortar                                                                                                           |                                | 2,400.00 | 1,000.00 | 1,000.00 |
|    | B    | <b>Sports Betting Operators</b>                                                                                                 |                                |          |          |          |
|    |      | CAT B- Online + Brick & Mortar/<br>Land Base                                                                                    |                                | 3,200.00 | 2,500.00 | 2,500.00 |
| 26 |      | <b>Bicycles/Tricycles/Motorcycles Dealers</b>                                                                                   | <b>Per Annum</b>               |          |          |          |
|    |      | CAT A - Importers/Wholesalers                                                                                                   |                                | 1,400.00 | 1,000.00 | 1,000.00 |
|    |      | CAT B - Sales Outlets (Large)                                                                                                   |                                | 700.00   | 600.00   | 600.00   |
|    |      | CAT C - Sales Outlets (Small-Medium)                                                                                            |                                | 400.00   | 300.00   | 300.00   |
|    |      | CAT D - Tricycles Only                                                                                                          |                                | 280.00   | 180.00   | 180.00   |
|    |      | CAT E - Bicycles Only                                                                                                           |                                | 210.00   | 100.00   | 100.00   |
| 27 |      | <b>Bicycles/Tricycles/Motorcycle Dealers (Second-hand)</b>                                                                      | <b>Per Annum</b>               |          |          |          |
|    |      | CAT A - Large Scale                                                                                                             |                                | 500.00   | 500.00   | 500.00   |
|    |      | CAT B - Medium Scale                                                                                                            |                                | 350.00   | 350.00   | 350.00   |
|    |      | CAT C - Small Scale                                                                                                             |                                | 200.00   | 200.00   | 200.00   |
| 28 |      | <b>Bicycles/Tricycles/Motorcycles and Parts Sales</b>                                                                           | <b>Per Annum</b>               |          |          |          |
|    |      | CAT A - Multiple Products                                                                                                       |                                | 240.00   | 200.00   | 200.00   |
|    |      | CAT B - Motorcycle/Tricycle with Parts                                                                                          |                                | 210.00   | 150.00   | 150.00   |
|    |      | CAT C - Motorcycle/Tricycles                                                                                                    |                                | 170.00   | 100.00   | 100.00   |
|    |      | CAT D - Bicycle with Parts                                                                                                      |                                | 140.00   | 60.00    | 60.00    |
|    |      | CAT E – Bicycles                                                                                                                |                                | 100.00   | 50.00    | 50.00    |
| 29 |      | <b>Bicycle Tricycle/ Motorcycle Repairers</b>                                                                                   | <b>Per Annum</b>               |          |          |          |
|    |      | CAT A – Tricycle                                                                                                                |                                | 60.00    | 60.00    | 60.00    |
|    |      | CAT B – Motorcycle                                                                                                              |                                | 35.00    | 35.00    | 35.00    |
|    |      | CAT C - Bicycle                                                                                                                 |                                | 15.00    | 15.00    | 15.00    |
| 30 |      | <b>Bill Boards/Out doored Adverts</b>                                                                                           | <b>Per Annum/m<sup>2</sup></b> |          |          |          |
|    | i.   | <b>Billboards (e.g., Road Arches, Unipole spectacular, LEDs, Building wrap or Wall Drape signs, Vehicular Adverts, Banners)</b> | <b>Per Annum/m<sup>2</sup></b> |          |          |          |
|    |      | CAT A - Class A1 (Along First Class Access)                                                                                     |                                | 44.85    | 44.85    | 44.85    |
|    |      | CAT B - Class A2 (Along Second Class Access)                                                                                    |                                | 39.61    | 39.61    | 39.61    |
|    |      | CAT C - Class A3 (Along Third Class Access)                                                                                     |                                | 26.45    | 26.45    | 26.45    |
|    |      | <b>Other Adverts</b>                                                                                                            | <b>Per Annum</b>               |          |          |          |
|    | iii. | <b>Bus Stop Shelters</b>                                                                                                        |                                |          |          |          |
|    |      | CAT A - Class A1                                                                                                                |                                | 480.00   | 150.00   | 150.00   |
|    |      | CAT B - Class A2                                                                                                                |                                | 320.00   | 100.00   | 100.00   |
|    |      | CAT C - Class A3                                                                                                                |                                | 220.00   | 50.00    | 50.00    |
|    | iv.  | <b>Flag Poles</b>                                                                                                               |                                |          |          |          |

| <b>Main Items</b> | <b>Sub Items</b> | <b>BUSINESS LICENCES</b>                                                            | <b>Frequency/<br/>Measure</b> | <b>District</b> | <b>2025<br/>GHC</b> | <b>2026<br/>GHC</b> |
|-------------------|------------------|-------------------------------------------------------------------------------------|-------------------------------|-----------------|---------------------|---------------------|
|                   |                  | CAT A - Class A1                                                                    |                               | 350.00          | 100.00              | 100.00              |
|                   |                  | CAT B - Class A2                                                                    |                               | 292.00          | 50.00               | 50.00               |
|                   |                  | CAT C - Class A3                                                                    |                               | 200.00          | 50.00               | 50.00               |
|                   | vii.             | <b>Posters</b>                                                                      |                               | 6.00            | 6.00                | 6.00                |
|                   | ix.              | <b>Others (Not categorised above)</b>                                               | <b>Per sq/m per Annum</b>     | 38.00           | 22.00               | 22.00               |
| <b>31</b>         |                  | <b>Blacksmith</b>                                                                   | <b>Per Annum</b>              | 100.00          | 100.00              | 100.00              |
| <b>32</b>         |                  | <b>Blocks &amp; Concrete Producers</b>                                              | <b>Per Annum</b>              |                 |                     |                     |
|                   |                  | CAT B - Large Scale (Machine and manual for design blocks)                          |                               | 700.00          | 800.00              | 800.00              |
|                   |                  | CAT C - Medium Scale (Machine for blocks only)                                      |                               | 600.00          | 500.00              | 500.00              |
|                   |                  | CAT D - Small Scale (Manual blocks only)                                            |                               | 450.00          | 300.00              | 300.00              |
|                   |                  | CAT E - Small Scale (Manual design blocks/columns only)                             |                               | 350.00          | 150.00              | 150.00              |
|                   |                  | CAT F - Tiles/Pavement Blocks and Terrazzo Works (Chipping)                         |                               | 150.00          | 100.00              | 100.00              |
| <b>35</b>         |                  | <b>Book Shops, Stationeries, Office Equipment, Computers &amp; Accessories Etc.</b> | <b>Per Annum</b>              |                 |                     |                     |
|                   |                  | CAT F – Stationeries & Off. Equip.                                                  |                               | 1,000.00        | 500.00              | 500.00              |
|                   |                  | CAT G - Medium size of CAT E                                                        |                               | 600.00          | 300.00              | 300.00              |
|                   |                  | CAT H - Office Equipment Only                                                       |                               | 700.00          | 200.00              | 200.00              |
|                   |                  | CAT I - Stationery Only                                                             |                               | 350.00          | 150.00              | 150.00              |
|                   |                  | CAT J - Books Only                                                                  |                               | 140.00          | 100.00              | 100.00              |
|                   |                  | CAT K -Table Top/Truck Pusher                                                       |                               | 70.00           | 20.00               | 20.00               |
|                   |                  | CAT L – Mobile Van                                                                  |                               | 210.00          | 100.00              | 100.00              |
| <b>36</b>         |                  | <b>Boutiques (include African wear)</b>                                             | <b>Per Annum</b>              |                 |                     |                     |
|                   |                  | CAT B - Medium Scale                                                                |                               | 1,000.00        | 500.00              | 500.00              |
|                   |                  | CAT C - Small Scale                                                                 |                               | 500.00          | 300.00              | 300.00              |
|                   |                  | CAT D - Branches of CAT A & B                                                       |                               | 210.00          | 150.00              | 150.00              |
|                   |                  | CAT E - Others                                                                      |                               | 100.00          | 50.00               | 50.00               |
| <b>38</b>         |                  | <b>Bridal Homes</b>                                                                 |                               |                 |                     |                     |
|                   |                  | CAT 'C'                                                                             |                               | 250.00          | 200.00              | 200.00              |
| <b>39</b>         |                  | <b>Butcher's Licence</b>                                                            |                               |                 |                     |                     |
|                   |                  | CAT A- Master Butcher                                                               |                               | 250.00          | 100.00              | 200.00              |
|                   |                  | CAT B- Butcher                                                                      |                               | 150.00          | 50.00               | 100.00              |
| <b>40</b>         |                  | <b>Building Material Dealers</b>                                                    | <b>Per Annum</b>              |                 |                     |                     |
|                   | A                | <b>Hardware (Distributor/ Wholesaler</b>                                            |                               |                 |                     |                     |
|                   |                  | CAT A - Distributor/Wholesaler (Large)                                              |                               | 3,500.00        | 1,500.00            | 1,500.00            |
|                   |                  | CAT B - Distributor/Wholesaler (Medium)                                             |                               | 1,400.00        | 1,000.00            | 1,000.00            |
| <b>Main Items</b> | <b>Sub Items</b> | <b>BUSINESS LICENCES</b>                                                            | <b>Frequency/<br/>Measure</b> | <b>District</b> | <b>2025<br/>GHC</b> | <b>2026<br/>GHC</b> |

|    |   |                                                                                              |                  |          |          |          |
|----|---|----------------------------------------------------------------------------------------------|------------------|----------|----------|----------|
|    |   | CAT C - Wholesaler (Medium)                                                                  |                  | 1,200.00 | 800.00   | 800.00   |
|    |   | CAT D - Wholesaler (Small)                                                                   |                  | 600.00   | 500.00   | 500.00   |
|    | B | <b>Finishing/Retail</b>                                                                      |                  |          |          |          |
|    |   | CAT A - Large Scale                                                                          |                  | 2,100.00 | 1,000.00 | 1,000.00 |
|    |   | CAT B - Medium Scale                                                                         |                  | 1,000.00 | 800.00   | 800.00   |
|    |   | CAT C - Small scale hardware                                                                 |                  | 600.00   | 400.00   | 400.00   |
|    |   | CAT D – Very Small Scale                                                                     |                  | 120.00   | 100.00   | 100.00   |
|    | C | <b>Roofing Material Dealers</b>                                                              |                  |          |          |          |
|    |   | CAT B - Sales & Installation                                                                 |                  | 1,000.00 | 800.00   | 800.00   |
| 41 |   | <b>Business Centres</b>                                                                      | <b>Per Annum</b> |          |          |          |
|    |   | CAT B - Internet, Word Processing, Printing and Copying Services plus above 20 Workstations  |                  | 2,100.00 | 1,000.00 | 1,000.00 |
|    |   | CAT C - Internet, Word Processing, Printing and Copying                                      |                  | 900.00   | 500.00   | 500.00   |
|    |   | CAT D - Internet, Word Processing, Printing and Copying Services plus below 11 Work stations |                  | 210.00   | 200.00   | 200.00   |
|    |   | CAT E - Secretarial Services (Word Processing, Printing and Copying Services)                |                  | 140.00   | 100.00   | 100.00   |
| 43 |   | <b>Cane Product Weavers</b>                                                                  | <b>Per annum</b> |          |          |          |
|    |   | CAT 'A'                                                                                      |                  | 170.00   | 100.00   | 100.00   |
|    |   | CAT 'B'                                                                                      |                  | 140.00   | 50.00    | 50.00    |
|    |   | CAT 'C'                                                                                      |                  | 100.00   | 50.00    | 50.00    |
| 44 |   | <b>Car Washing Bay</b>                                                                       | <b>Per Annum</b> |          |          |          |
|    |   | CAT A - Jet Washing, Restaurant and Drinking Facility                                        |                  | 600.00   | 300.00   | 300.00   |
|    |   | CAT B - Jet Washing and Drinking Facility                                                    |                  | 400.00   | 200.00   | 200.00   |
|    |   | CAT C - Jet Washing Only                                                                     |                  | 350.00   | 150.00   | 150.00   |
|    |   | CAT D - Manual Washing with other Facilities                                                 |                  | 250.00   | 100.00   | 100.00   |
|    |   | CAT E - Manual Washing                                                                       |                  | 170.00   | 80.00    | 80.00    |
| 45 |   | <b>Canopy Producers</b>                                                                      |                  |          |          |          |
|    |   | CAT A - Tarpaulin Fabric Sewing and metal Fabricators                                        |                  | 250.00   | 200.00   | 200.00   |
|    |   | CAT B - Metal Fabricators                                                                    |                  | 150.00   | 100.00   | 100.00   |
|    |   | CAT C - Fabric Sewing                                                                        |                  | 50.00    | 50.00    | 50.00    |
| 46 |   | <b>Carpentry Workshops</b>                                                                   | <b>Per Annum</b> |          |          |          |
|    |   | CAT A - Furniture Large Scale                                                                |                  | 500.00   | 400.00   | 400.00   |
|    |   | CAT B - Furniture Medium Scale                                                               |                  | 170.00   | 200.00   | 200.00   |
|    |   | CAT C - Furniture (plus upholstery - Medium)                                                 |                  | 140.00   | 100.00   | 100.00   |
|    |   | CAT D – Furniture (plus upholstery)                                                          |                  | 90.00    | 100.00   | 100.00   |

| Main | Sub | BUSINESS LICENCES | Frequency/ | District | 2025 | 2026 |
|------|-----|-------------------|------------|----------|------|------|
|------|-----|-------------------|------------|----------|------|------|

| <i>Items</i> | <i>Items</i> |                                                                           | <i>Measure</i>          |          | <i>GHC</i> | <i>GHC</i> |
|--------------|--------------|---------------------------------------------------------------------------|-------------------------|----------|------------|------------|
|              |              | CAT E - Minor Works                                                       |                         | 60.00    | 50.00      | 50.00      |
| <b>47</b>    |              | <b><i>Casket &amp; Coffin Dealers</i></b>                                 | <b><i>Per Annum</i></b> |          |            |            |
|              |              | CAT B - Industrial (Manufacture & Sale)                                   |                         | 1,000.00 | 500.00     | 500.00     |
|              |              | CAT C - Manual (Manufacture & sale)                                       |                         | 250.00   | 250.00     | 250.00     |
|              |              | CAT D - Sales Outlets                                                     |                         | 100.00   | 100.00     | 100.00     |
|              |              | CAT E - Manufacturers Only                                                |                         | 90.00    | 90.00      | 90.00      |
| <b>48</b>    | vii.         | <b><i>Contracted Caterers (e.g. School Feeding)</i></b>                   | <b><i>Per Annum</i></b> |          |            |            |
|              |              | CAT A- Above 1,000.00 pupils                                              |                         | 700.00   | 500.00     | 500.00     |
|              |              | CAT B - Above 500 to 1000 pupils                                          |                         | 600.00   | 350.00     | 350.00     |
|              |              | CAT C - Up to 500 pupils                                                  |                         | 400.00   | 250.00     | 250.00     |
| <b>49</b>    |              | <b><i>CD Sellers (Audio/Video)</i></b>                                    | <b><i>Per Annum</i></b> |          |            |            |
|              |              | CAT A- Shops                                                              |                         | 240.00   | 100.00     | 100.00     |
|              |              | CAT B- Table Tops                                                         |                         | 70.00    | 50.00      | 50.00      |
|              |              | CAT C- Mobile Vans                                                        |                         | 40.00    | 30.00      | 30.00      |
| <b>50</b>    |              | <b><i>Ceramics/Pottery Producers /Sellers</i></b>                         |                         |          |            |            |
|              |              | CAT 'A'                                                                   |                         | 90.00    | 50.00      | 50.00      |
|              |              | CAT 'B'                                                                   |                         | 60.00    | 40.00      | 40.00      |
| <b>51</b>    |              | <b><i>Ceremonial Hiring Services</i></b>                                  | <b><i>Per Annum</i></b> |          |            |            |
|              |              | CAT B - Canopies, Chairs, Tables, cutlery, Glasses, Plates, Serving Trays |                         | 900.00   | 500.00     | 500.00     |
|              |              | CAT C - Canopies, Chairs, Tables                                          |                         | 400.00   | 300.00     | 300.00     |
|              |              | CAT D - Single Item of above                                              |                         | 90.00    | 100.00     | 100.00     |
|              |              | CAT E - Recreational/social facilities (Large)                            |                         | 1,300.00 | 1,000.00   | 1,000.00   |
|              |              | CAT F - Recreational/social facilities (Medium)                           |                         | 900.00   | 500.00     | 500.00     |
|              |              | CAT G - Recreational/social facilities (Small)                            |                         | 600.00   | 300.00     | 300.00     |
|              |              | CAT H - Spinners (Large)                                                  |                         | 170.00   | 200.00     | 200.00     |
|              |              | CAT I - Spinners (Small)                                                  |                         | 90.00    | 150.00     | 150.00     |
|              |              | CAT K - Musical/Dance Groups                                              |                         | 240.00   | 300.00     | 300.00     |
| <b>53</b>    |              | <b><i>Cigarette Dealers</i></b>                                           | <b><i>Per Annum</i></b> |          |            |            |
|              |              | CAT B - Distributors                                                      |                         | 1,400.00 | 500.00     | 500.00     |
|              |              | CAT C - Retail                                                            |                         | 900.00   | 200.00     | 200.00     |
| <b>54</b>    |              | <b><i>Cleaning Companies</i></b>                                          | <b><i>Per Annum</i></b> |          |            |            |
|              |              | CAT B - Household/Office (Medium)                                         |                         | 1,300.00 | 500.00     | 500.00     |
|              |              | CAT C – Household/Offices                                                 |                         | 700.00   | 400.00     | 400.00     |
|              |              | CAT D - Household/Office (Very Small)                                     |                         | 350.00   | 300.00     | 300.00     |
| <b>55</b>    |              | <b><i>Cocoa Residue Buying Companies</i></b>                              |                         |          |            |            |
|              |              | CAT 'B'                                                                   |                         | 700.00   | 200.00     | 200.00     |

| <b>Main Items</b> | <b>Sub Items</b> | <b>BUSINESS LICENCES</b>                                            | <b>Frequency/ Measure</b> | <b>District</b> | <b>2025 GHC</b> | <b>2026 GHC</b> |
|-------------------|------------------|---------------------------------------------------------------------|---------------------------|-----------------|-----------------|-----------------|
| <b>60</b>         |                  | <b>Cold Storage Facilities</b>                                      | <b>Per Annum</b>          |                 |                 |                 |
|                   | iii.             | Non-Importers with Containerised Cold Storage Facilities (Local)    |                           |                 |                 |                 |
|                   |                  | CAT A - 40Footer Container                                          |                           | 1,200.00        | 800.00          | 800.00          |
|                   |                  | CAT B - 20Footer Container                                          |                           | 400.00          | 300.00          | 300.00          |
|                   |                  | CAT C - Below 20Footer Container                                    |                           | 280.00          | 200.00          | 200.00          |
|                   |                  | CAT D - Retail (Large)                                              |                           | 210.00          | 250.00          | 250.00          |
|                   |                  | CAT E- Retail (Medium)                                              |                           | 100.00          | 150.00          | 150.00          |
|                   |                  | CAT F- Retail (Small)                                               |                           | 60.00           | 100.00          | 100.00          |
| <b>62</b>         |                  | <b>Commercialised State Companies/Corporations</b>                  | <b>Per Annum</b>          |                 |                 |                 |
|                   |                  | <b>Electricity Company of Ghana</b>                                 |                           |                 |                 |                 |
|                   |                  | CAT D - District Offices                                            |                           | 10,000.00       | 10,000.00       | 10,000.00       |
|                   |                  | CAT E - Local Offices                                               |                           | 4,000.00        | 3,000.00        | 3,000.00        |
| <b>64</b>         |                  | <b>Commissioner of Oath/Letter Writers</b>                          | <b>Per Annum</b>          |                 |                 |                 |
|                   |                  | CAT 'A'                                                             |                           | 90.00           | 80.00           | 80.00           |
|                   |                  | CAT 'B'                                                             |                           | 60.00           | 50.00           | 50.00           |
| <b>65</b>         |                  | <b>Communication Mast Operating Licence</b>                         |                           |                 |                 |                 |
|                   |                  | Installation of Mast                                                | <b>One time</b>           | 30,000          | 30,000.00       | 30,000.00       |
|                   |                  | CAT A - 1-10 Mast                                                   | <b>P.A./Mast</b>          | 2,200.00        | 2,200.00        | 2,200.00        |
|                   |                  | CAT B - 11-20 Mast (Operational)                                    | <b>P.A./Mast</b>          | 1,800.00        | 1,800.00        | 1,800.00        |
| <b>66</b>         |                  | <b>Computer/Accessories/ Office Equipment Repairs</b>               | <b>Per Annum</b>          |                 |                 |                 |
|                   |                  | CAT A - Large Scale                                                 |                           | 900.00          | 500.00          | 500.00          |
|                   |                  | CAT B - Medium Scale                                                |                           | 400.00          | 200.00          | 200.00          |
|                   |                  | CAT C - Small                                                       |                           | 170.00          | 100.00          | 100.00          |
| <b>67</b>         |                  | <b>Condiments/Confectioneries e.g. Biscuits, toffees and spices</b> | <b>Per Annum</b>          |                 |                 |                 |
|                   |                  | CAT A - Wholesale                                                   |                           | 350.00          | 200.00          | 200.00          |
|                   |                  | CAT B - Retail                                                      |                           | 170.00          | 100.00          | 100.00          |
|                   |                  | CAT C - Table Top                                                   |                           | 70.00           | 40.00           | 40.00           |
| <b>69</b>         |                  | <b>Cooking/Household Utensils</b>                                   |                           |                 |                 |                 |
|                   |                  | CAT 'A'                                                             |                           | 250.00          | 200.00          | 200.00          |
|                   |                  | CAT 'B'                                                             |                           | 170.00          | 100.00          | 100.00          |
|                   |                  | CAT 'C'                                                             |                           | 90.00           | 50.00           | 50.00           |
| <b>70</b>         |                  | <b>Cosmetics Production</b>                                         |                           |                 |                 |                 |
|                   |                  | CAT 'A'                                                             |                           | 2,100.00        | 1,000.00        | 1,000.00        |
| <b>Main Items</b> | <b>Sub Items</b> | <b>BUSINESS LICENCES</b>                                            | <b>Frequency/ Measure</b> | <b>District</b> | <b>2025 GHC</b> | <b>2026 GHC</b> |
|                   |                  | CAT 'B'                                                             |                           | 1,000.00        | 500.00          | 500.00          |

|    |      |                                                                      |                         |          |          |          |
|----|------|----------------------------------------------------------------------|-------------------------|----------|----------|----------|
| 71 |      | <b><i>Cosmetic/Personal Care/Hair Product Sales</i></b>              | <b><i>Per Annum</i></b> |          |          |          |
|    |      | CAT A - Wholesale and Retail                                         |                         | 1,400.00 | 700.00   | 700.00   |
|    |      | CAT B - Wholesale Only                                               |                         | 1,000.00 | 500.00   | 500.00   |
|    |      | CAT C - Retail                                                       |                         | 400.00   | 250.00   | 250.00   |
|    |      | CAT D - Table top                                                    |                         | 90.00    | 70.00    | 70.00    |
| 73 |      | <b><i>Curtains/Carpets etc. Sales</i></b>                            |                         |          |          |          |
|    |      | CAT 'A'                                                              |                         | 170.00   | 250.00   | 250.00   |
|    |      | CAT 'B'                                                              |                         | 100.00   | 150.00   | 150.00   |
|    |      | CAT 'C'                                                              |                         | 70.00    | 100.00   | 100.00   |
| 76 |      | <b><i>Disposable Products Dealers</i></b>                            |                         |          |          |          |
|    |      | CAT A - Wholesalers/Retailers                                        |                         | 300.00   | 200.00   | 200.00   |
|    |      | CAT B - Retailers (Medium)                                           |                         | 170.00   | 100.00   | 100.00   |
|    |      | CAT C - Retailers (Small)                                            |                         | 75.00    | 50.00    | 50.00    |
| 81 |      | <b><i>Dressmakers/Tailors Services</i></b>                           | <b><i>Per Annum</i></b> |          |          |          |
|    |      | CAT A - Knitting, Haberdashery and Embroidery                        |                         | 100.00   | 100.00   | 100.00   |
|    |      | CAT B - Knitting and Embroidery                                      |                         | 90.00    | 90.00    | 90.00    |
|    |      | CAT C - Embroidery only                                              |                         | 70.00    | 70.00    | 70.00    |
|    |      | CAT D - Knitting only                                                |                         | 70.00    | 70.00    | 70.00    |
|    |      | CAT E - Haberdashery Only (sewing items - large)                     |                         | 350.00   | 250.00   | 250.00   |
|    |      | CAT F - Haberdashery Only (Small)                                    |                         | 170.00   | 120.00   | 120.00   |
| 82 |      | <b><i>Drilling Companies</i></b>                                     | <b><i>Per Annum</i></b> |          |          |          |
|    | iii. | <b><i>Water (Borehole)</i></b>                                       |                         |          |          |          |
|    |      | CAT A - Large Scale                                                  |                         | 5,000.00 | 3,000.00 | 3,000.00 |
|    |      | CAT B - Medium Scale                                                 |                         | 3,500.00 | 2,500.00 | 2,500.00 |
|    |      | CAT C - Small Scale                                                  |                         | 1,400.00 | 1,000.00 | 1,000.00 |
|    |      | CAT D - Wells                                                        |                         | 210.00   | 200.00   | 200.00   |
| 83 |      | <b><i>Driving Schools</i></b>                                        |                         |          |          |          |
|    |      | CAT A- Above 6 vehicles                                              |                         | 600.00   | 500.00   | 500.00   |
|    |      | CAT B- 4-6 vehicles                                                  |                         | 400.00   | 400.00   | 400.00   |
|    |      | CAT C- 1-3 vehicles                                                  |                         | 210.00   | 200.00   | 200.00   |
| 84 |      | <b><i>Educational Institutions – Private</i></b>                     | <b><i>Per Annum</i></b> |          |          |          |
|    | A    | <b><i>Day Care Centres (Early Childhood Development Centres)</i></b> |                         |          |          |          |
|    |      | CAT A - Grade A                                                      |                         | 1,500.00 | 1,000.00 | 1,000.00 |
|    |      | CAT B - Grade B                                                      |                         | 500.00   | 500.00   | 500.00   |
|    |      | CAT C - Grade C                                                      |                         | 400.00   | 300.00   | 300.00   |
|    | B    | <b><i>Pre-Tertiary Schools</i></b>                                   |                         |          |          |          |
|    | i.   | <b><i>Basic School (KG, Primary, Junior High Schools)</i></b>        |                         |          |          |          |
|    |      | <b><i>National Curriculum Operators</i></b>                          |                         |          |          |          |
|    |      | CAT A - KG/Primary/Junior High Schools (Large)                       |                         | 2,800.00 | 1,500.00 | 1,500.00 |

| <b>Main Items</b> | <b>Sub Items</b> | <b>BUSINESS LICENCES</b>                                                                                                         | <b>Frequency/<br/>Measure</b> | <b>District</b> | <b>2025<br/>GHC</b> | <b>2026<br/>GHC</b> |
|-------------------|------------------|----------------------------------------------------------------------------------------------------------------------------------|-------------------------------|-----------------|---------------------|---------------------|
|                   |                  | CAT B - KG/Primary/Junior High Schools (Medium)                                                                                  |                               | 1,700.00        | 800.00              | 800.00              |
|                   |                  | CAT C - KG/Primary/Junior High Schools (Small)                                                                                   |                               | 600.00          | 500.00              | 500.00              |
|                   |                  | CAT D - KG/Primary (Large)                                                                                                       |                               | 450.00          | 400.00              | 400.00              |
|                   |                  | CAT E - KG/Primary (Medium)                                                                                                      |                               | 250.00          | 200.00              | 200.00              |
|                   |                  | CAT F - KG/Primary (Small)                                                                                                       |                               | 125.00          | 150.00              | 150.00              |
|                   | ii.              | <b>Secondary Level (Senior High/Technical/ Vocational Schools)</b>                                                               |                               |                 |                     |                     |
|                   |                  | CAT A - Large                                                                                                                    |                               | 2,100.00        | 1,000.00            | 1,000.00            |
|                   |                  | CAT B - Medium                                                                                                                   |                               | 1,400.00        | 700.00              | 700.00              |
|                   |                  | CAT C - Small                                                                                                                    |                               | 1,000.00        | 500.00              | 500.00              |
|                   | iii.             | <b>Basic to Secondary School</b>                                                                                                 |                               |                 |                     |                     |
|                   |                  | CAT A – Large                                                                                                                    |                               | 3,500.00        | 2,000.00            | 2,000.00            |
|                   |                  | CAT B - Medium                                                                                                                   |                               | 2,800.00        | 1,500.00            | 1,500.00            |
|                   | iv.              | <b>Specialised Schools (Remedial School)</b>                                                                                     |                               |                 |                     |                     |
|                   |                  | CAT A                                                                                                                            |                               | 1,000.00        | 600.00              | 600.00              |
|                   |                  | CAT B                                                                                                                            |                               | 500.00          | 400.00              | 400.00              |
|                   | D                | <b>Training &amp; Vocational Institutions (Media, Construction, Fashion, Floral, Catering, Cosmetology &amp; Wellness, etc.)</b> |                               |                 |                     |                     |
|                   |                  | CAT 'A'                                                                                                                          |                               | 1,200.00        | 800.00              | 800.00              |
|                   |                  | CAT 'B'                                                                                                                          |                               | 700.00          | 600.00              | 600.00              |
|                   |                  | CAT 'C'                                                                                                                          |                               | 600.00          | 400.00              | 400.00              |
|                   |                  | CAT 'D'                                                                                                                          |                               | 400.00          | 300.00              | 300.00              |
| <b>85</b>         |                  | <b>Egg Dealers</b>                                                                                                               | <b>Per Annum</b>              |                 |                     |                     |
|                   |                  | CAT A- Wholesale                                                                                                                 |                               | 170.00          | 100.00              | 100.00              |
|                   |                  | CAT B - Retail Shops                                                                                                             |                               | 100.00          | 80.00               | 80.00               |
|                   |                  | CAT C - Mobile Retail                                                                                                            |                               | 90.00           | 60.00               | 60.00               |
| <b>86</b>         |                  | <b>Electrical Appliances (New &amp; Second hand)</b>                                                                             | <b>Per Annum</b>              |                 |                     |                     |
|                   |                  | CAT B – Wholesalers                                                                                                              |                               | 2,500.00        | 1,700.00            | 1,700.00            |
|                   |                  | CAT C - Retailers (Large)                                                                                                        |                               | 2,100.00        | 1,000.00            | 1,000.00            |
|                   |                  | CAT D- Retailers (Small)                                                                                                         |                               | 1,200.00        | 500.00              | 500.00              |
|                   |                  | CAT E - Table Top                                                                                                                |                               | 170.00          | 100.00              | 100.00              |
| <b>87</b>         |                  | <b>Electronic/Home Appliances/Shops</b>                                                                                          | <b>Per Annum</b>              |                 |                     |                     |
|                   |                  | New & Second Hand                                                                                                                |                               |                 |                     |                     |
|                   |                  | CAT D - Wholesalers cum Retailers (Small)                                                                                        |                               | 2,100.00        | 700.00              | 700.00              |
|                   |                  | CAT E - Retailers (Shops and Containers - Large)                                                                                 |                               | 1,700.00        | 585.00              | 600.00              |

| <b>Main Items</b> | <b>Sub Items</b> | <b>BUSINESS LICENCES</b>                                  | <b>Frequency/<br/>Measure</b> | <b>District</b> | <b>2025<br/>GHC</b> | <b>2026<br/>GHC</b> |
|-------------------|------------------|-----------------------------------------------------------|-------------------------------|-----------------|---------------------|---------------------|
|                   |                  | CAT F - Retailers (Shops and Containers - Small)          |                               | 1,300.00        | 440.00              | 500.00              |
|                   |                  | CAT G - Retailers - (Table Top-Large)                     |                               | 900.00          | 300.00              | 300.00              |
|                   |                  | CAT H - Retailers - Table Top – Med.)                     |                               | 400.00          | 145.00              | 150.00              |
| <b>88</b>         |                  | <b>Electronic/Home Appliance Parts Dealers</b>            | <b>Per Annum</b>              |                 |                     |                     |
|                   |                  | CAT ‘A’                                                   |                               | 350.00          | 200.00              | 200.00              |
|                   |                  | CAT ‘B’                                                   |                               | 220.00          | 150.00              | 150.00              |
|                   |                  | CAT ‘C’                                                   |                               | 140.00          | 100.00              | 100.00              |
| <b>93</b>         |                  | <b>Fabric Dealers – Sales</b>                             | <b>Per Annum</b>              |                 |                     |                     |
|                   |                  | CAT B - Wholesale and Retail                              |                               | 900.00          | 500.00              | 500.00              |
|                   |                  | CAT C - Wholesale                                         |                               | 350.00          | 250.00              | 250.00              |
|                   |                  | CAT D - Retail                                            |                               | 170.00          | 100.00              | 100.00              |
|                   |                  | CAT E - Table Top                                         |                               | 70.00           | 70.00               | 70.00               |
| <b>94</b>         |                  | <b>Feed Mills (Poultry, Pets, Fish etc.) – Production</b> | <b>Per Annum</b>              |                 |                     |                     |
|                   |                  | CAT ‘A’                                                   |                               | 1,000.00        | 500.00              | 500.00              |
|                   |                  | CAT ‘B’                                                   |                               | 400.00          | 200.00              | 200.00              |
|                   |                  | CAT ‘C’                                                   |                               | 210.00          | 100.00              | 100.00              |
| <b>95</b>         |                  | <b>Feed Sellers (Poultry, Pets, Fish etc.)</b>            | <b>Per Annum</b>              |                 |                     |                     |
|                   |                  | CAT A – Wholesalers                                       |                               | 280.00          | 200.00              | 200.00              |
|                   |                  | CAT B - Distributors                                      |                               | 170.00          | 100.00              | 100.00              |
|                   |                  | CAT C – Retail                                            |                               | 90.00           | 50.00               | 50.00               |
| <b>97</b>         |                  | <b>Financial Institutions (Banking)</b>                   | <b>Per Annum</b>              |                 |                     |                     |
|                   | C                | <b>Universal Banks</b>                                    |                               |                 |                     |                     |
|                   |                  | CAT C - Branch/District Office                            |                               | 10,000.00       | 3,500.00            | 3,500.00            |
|                   |                  | CAT D - Agency Office                                     |                               | 3,000.00        | 3,000.00            | 3,000.00            |
|                   |                  | <b>Financial Institutions (Non-Banking)</b>               | <b>Per Annum</b>              |                 |                     |                     |
|                   | D                | <b>Special Deposit Taking Institutions (SDIs)</b>         |                               |                 |                     |                     |
|                   | i.               | <b>Saving and Loans Company</b>                           |                               |                 |                     |                     |
|                   |                  | CAT A - Head Office                                       |                               | 2,700.00        | 1,500.00            | 1,500.00            |
|                   |                  | CAT B - Branch                                            |                               | 1,500.00        | 1,000.00            | 1,000.00            |
|                   |                  | CAT C - Agency                                            |                               | 900.00          | 500.00              | 500.00              |
|                   |                  | CAT D – Mobilization Centre                               |                               | 350.00          | 300.00              | 300.00              |
|                   |                  | CAT E – Loan / Business Centre                            |                               | 200.00          | 200.00              | 200.00              |
|                   |                  | CAT F - Susu Collectors                                   |                               | 150.00          | 100.00              | 100.00              |
|                   | E                | <b>Other Financial Institutions</b>                       |                               |                 |                     |                     |
|                   | iii.             | <b>Rural &amp; Community Banks</b>                        |                               |                 |                     |                     |
|                   |                  | CAT A - Head Office                                       |                               | 750.00          | 500.00              | 500.00              |
|                   |                  | CAT B – Branch                                            |                               | 370.00          | 300.00              | 300.00              |
|                   |                  | CAT C – Agency                                            |                               | 250.00          | 200.00              | 200.00              |

| <b>Main Items</b> | <b>Sub Items</b> | <b>BUSINESS LICENCES</b>                            | <b>Frequency/<br/>Measure</b> | <b>District</b> | <b>2025<br/>GHC</b> | <b>2026<br/>GHC</b> |
|-------------------|------------------|-----------------------------------------------------|-------------------------------|-----------------|---------------------|---------------------|
|                   |                  | CAT D - Mobilisation Centre                         |                               | 120.00          | 100.00              | 100.00              |
|                   | G                | <b>Financial Technology Companies (FINTECH)</b>     |                               |                 |                     |                     |
|                   |                  | CAT B Mobile Money Vendor Large                     |                               | 500.00          | 400.00              | 400.00              |
|                   |                  | CAT C- MM Vendor (Medium)                           |                               | 250.00          | 200.00              | 200.00              |
|                   |                  | CAT D – MM Vendor (Small)                           |                               | 150.00          | 100.00              | 100.00              |
|                   |                  | CAT E - Payment Service Provider (Enhanced)         |                               | 2,500.00        | 1,500.00            | 1,500.00            |
|                   |                  | CAT F - Payment Service Provider (Medium)           |                               | 1,500.00        | 1,000.00            | 1,000.00            |
| <b>100</b>        |                  | <b>Fishing Nets and Accessories Dealers</b>         | <b>P. Annum</b>               |                 |                     |                     |
|                   |                  | CAT B - Wholesalers                                 |                               | 700.00          | 500.00              | 500.00              |
|                   |                  | CAT C - Retailers                                   |                               | 280.00          | 200.00              | 200.00              |
|                   |                  | CAT D - Table Top                                   |                               | 60.00           | 60.00               | 60.00               |
| <b>102</b>        |                  | <b>Footwear Dealers</b>                             |                               |                 |                     |                     |
|                   | ii.              | <b>Footwear Sales - New</b>                         | <b>P. Annum</b>               |                 |                     |                     |
|                   |                  | CAT 'A'                                             |                               | 150.00          | 120.00              | 120.00              |
|                   |                  | CAT 'B'                                             |                               | 100.00          | 100.00              | 100.00              |
|                   |                  | CAT 'C'                                             |                               | 75.00           | 70.00               | 70.00               |
|                   | iii.             | <b>Footwear Sales - Used</b>                        |                               |                 |                     |                     |
|                   |                  | CAT 'A'                                             |                               | 100.00          | 100.00              | 100.00              |
|                   |                  | CAT 'B'                                             |                               | 75.00           | 60.00               | 60.00               |
|                   |                  | CAT 'C'                                             |                               | 40.00           | 50.00               | 50.00               |
|                   | iv.              | <b>Footwear Accessory Sales</b>                     |                               |                 |                     |                     |
|                   |                  | CAT 'A'                                             |                               | 110.00          | 100.00              | 100.00              |
|                   |                  | CAT 'B'                                             |                               | 90.00           | 60.00               | 60.00               |
|                   |                  | CAT 'C'                                             |                               | 50.00           | 40.00               | 40.00               |
|                   | v.               | <b>Footwear Repairers (Cobblers)</b>                |                               |                 |                     |                     |
|                   |                  | CAT 'A'                                             |                               | 70.00           | 70.00               | 70.00               |
|                   |                  | CAT 'B'                                             |                               | 35.00           | 30.00               | 30.00               |
| <b>105</b>        |                  | <b>Funeral Related Business</b>                     | <b>P. Annum</b>               |                 |                     |                     |
|                   | i.               | <b>Burial Grounds</b>                               |                               | 2,500.00        | 1,500.00            | 1,500.00            |
|                   | B                | <b>Funeral – Undertaker's Licence</b>               |                               | 500.00          | 400.00              | 400.00              |
| <b>106</b>        |                  | <b>Furniture Showroom</b>                           | <b>P. Annum</b>               |                 |                     |                     |
|                   |                  | CAT A - Large Scale (Including Manufacturing)       |                               | 3,000.00        | 1,500.00            | 1,500.00            |
|                   |                  | CAT B - Medium Scale (Including Manufacturing)      |                               | 2,100.00        | 1,000.00            | 1,000.00            |
|                   |                  | CAT C - Medium scale (Showroom only)                |                               | 1,400.00        | 500.00              | 500.00              |
|                   |                  | CAT D - Small scale (Showroom only)                 |                               | 750.00          | 400.00              | 400.00              |
| <b>108</b>        |                  | <b>Gas Cylinder/ Stoves &amp; Accessory Dealers</b> |                               |                 |                     |                     |
| <b>Main</b>       | <b>Sub</b>       | <b>BUSINESS LICENCES</b>                            | <b>Frequency/</b>             | <b>District</b> | <b>2025</b>         | <b>2026</b>         |

| <i>Items</i> | <i>Items</i> |                                                                             | <i>Measure</i>    |                 | <i>GHC</i>  | <i>GHC</i>  |
|--------------|--------------|-----------------------------------------------------------------------------|-------------------|-----------------|-------------|-------------|
|              |              | CAT A - Large Scale                                                         |                   | 200.00          | 200.00      | 200.00      |
|              |              | CAT B - Medium Scale                                                        |                   | 150.00          | 100.00      | 150.00      |
|              |              | CAT C - Small Scale                                                         |                   | 100.00          | 50.00       | 100.00      |
| <b>109</b>   |              | <b>General Goods - Sales (e.g., Generator, Water pump, Chain saw, etc.)</b> |                   |                 |             |             |
|              |              | CAT B - Medium Scale                                                        |                   | 1,400.00        | 800.00      | 800.00      |
|              |              | CAT C - Small Scale                                                         |                   | 700.00          | 500.00      | 500.00      |
|              |              | CAT D - Individuals                                                         |                   | 500.00          | 400.00      | 400.00      |
| <b>111</b>   |              | <b>Glass Sellers (Tinted /Plain)</b>                                        |                   |                 |             |             |
|              |              | CAT A - Large Scale                                                         |                   | 900.00          | 600.00      | 600.00      |
|              |              | CAT B - Medium Scale                                                        |                   | 700.00          | 500.00      | 500.00      |
|              |              | CAT C - Small Scale                                                         |                   | 400.00          | 300.00      | 300.00      |
| <b>115</b>   |              | <b>Hair &amp; Beauty Service Providers</b>                                  | <b>P. Annum</b>   |                 |             |             |
|              |              | CAT C - Salon with pedicure, manicure, braiding/weaving                     |                   | 900.00          | 500.00      | 500.00      |
|              |              | CAT D - Big Salon (washing and perming)                                     |                   | 170.00          | 90.00       | 90.00       |
|              |              | CAT E - Small Salon (washing and perming)                                   |                   | 100.00          | 60.00       | 60.00       |
|              |              | CAT F - Braiding and Weaving Only                                           |                   | 400.00          | 240.00      | 240.00      |
|              |              | CAT G - Braiding Only                                                       |                   | 140.00          | 120.00      | 120.00      |
|              |              | CAT H - Pedicure & Manicure Only                                            |                   | 100.00          | 60.00       | 60.00       |
| <b>118</b>   |              | <b>Health Facilities – Private</b>                                          | <b>P. Annum</b>   |                 |             |             |
|              | viii.        | <b>Licensed Herbal Medicine Units</b>                                       |                   |                 |             |             |
|              |              | CAT C - Clinic and Medicine Producers (Local)                               |                   | 1,000.00        | 875.00      | 875.00      |
|              |              | CAT D - Clinic Only (Local)                                                 |                   | 900.00          | 600.00      | 600.00      |
|              |              | CAT E - Medicine Producers Only (Local)                                     |                   | 750.00          | 500.00      | 500.00      |
|              |              | CAT F - Herbal Shops (Local)                                                |                   | 350.00          | 300.00      | 300.00      |
|              |              | CAT G - Shop on wheel (Mobile)                                              |                   | 500.00          | 400.00      | 400.00      |
| <b>120</b>   |              | <b>Ice Cream/Yoghurt</b>                                                    | <b>P. Annum</b>   |                 |             |             |
|              |              | CAT D - Wholesale/Depot                                                     |                   | 1,300.00        | 700.00      | 700.00      |
|              |              | CAT E – Retail                                                              |                   | 300.00          | 250.00      | 250.00      |
| <b>121</b>   |              | <b>Interior Decorators</b>                                                  |                   |                 |             |             |
|              |              | CAT B – Companies Medium                                                    |                   | 350.00          | 150.00      | 150.00      |
|              |              | CAT C - Individuals                                                         |                   | 210.00          | 100.00      | 100.00      |
| <b>122</b>   |              | <b>Jewellery Shops</b>                                                      | <b>P. Annum</b>   |                 |             |             |
|              |              | CAT A - Retail (Large)                                                      |                   | 1,400.00        | 800.00      | 800.00      |
|              |              | CAT B - Retail (Medium)                                                     |                   | 500.00          | 300.00      | 300.00      |
|              |              | CAT C - Retail (Small)                                                      |                   | 280.00          | 100.00      | 100.00      |
|              |              | CAT D - Table Top                                                           |                   | 70.00           | 50.00       | 50.00       |
| <b>Main</b>  | <b>Sub</b>   | <b>BUSINESS LICENCES</b>                                                    | <b>Frequency/</b> | <b>District</b> | <b>2025</b> | <b>2026</b> |

| <i>Items</i> | <i>Items</i> |                                                                      | <i>Measure</i>    |                 | <i>GHC</i>  | <i>GHC</i>  |
|--------------|--------------|----------------------------------------------------------------------|-------------------|-----------------|-------------|-------------|
| 123          |              | <b>Jewellery Repairers<br/>(watches/bracelets, etc)</b>              |                   | 140.00          | 60.00       | 60.00       |
| 125          |              | <b>Key Technicians/Cutters</b>                                       |                   |                 |             |             |
|              |              | CAT 'A'                                                              |                   | 140.00          | 60.00       | 60.00       |
|              |              | CAT 'B'                                                              |                   | 60.00           | 40.00       | 40.00       |
| 126          |              | <b>Landscapers/Horticulturalists</b>                                 | <b>P. Annum</b>   |                 |             |             |
|              |              | CAT B - Medium Scale                                                 |                   | 130.00          | 100.00      | 100.00      |
|              |              | CAT C - Small Scale                                                  |                   | 90.00           | 50.00       | 50.00       |
| 127          |              | <b>Laundry Services</b>                                              |                   |                 |             |             |
|              |              | CAT A - Large Scale                                                  |                   | 750.00          | 500.00      | 500.00      |
|              |              | CAT B - Medium Scale                                                 |                   | 400.00          | 300.00      | 300.00      |
|              |              | CAT C - Small Scale                                                  |                   | 100.00          | 80.00       | 80.00       |
| 130          |              | <b>Livestock Farms</b>                                               |                   |                 |             |             |
|              |              | CAT A - Very large-sized                                             |                   | 1,400.00        | 1,000.00    | 1,000.00    |
|              |              | CAT B - Large-sized                                                  |                   | 1,000.00        | 800.00      | 800.00      |
|              |              | CAT C - Medium-sized                                                 |                   | 700.00          | 600.00      | 600.00      |
|              |              | CAT D - Small-sized                                                  |                   | 400.00          | 400.00      | 400.00      |
| 131          |              | <b>Lottery Business Operators</b>                                    | <b>P. Annum</b>   |                 |             |             |
|              |              | CAT B - Private                                                      |                   | 1,400.00        | 700.00      | 700.00      |
|              |              | CAT C - Lotto Receiver                                               |                   | 600.00          | 300.00      | 300.00      |
| 132          |              | <b>Lumber Business (Including<br/>Sawmill)</b>                       | <b>P. Annum</b>   |                 |             |             |
|              |              | CAT 'C'                                                              |                   | 2,750.00        | 1,500.00    | 1,500.00    |
|              |              | CAT 'D'                                                              |                   | 1,400.00        | 800.00      | 800.00      |
| 133          |              | <b>Machine Shops (Workshop for<br/>making or repairing machines)</b> |                   |                 |             |             |
|              |              | CAT A - Large Scale                                                  |                   | 400.00          | 300.00      | 300.00      |
|              |              | CAT B - Medium Scale                                                 |                   | 250.00          | 200.00      | 200.00      |
|              |              | CAT C - Small Scale                                                  |                   | 150.00          | 120.00      | 120.00      |
| 134          |              | <b>Machine Sharpening Operators</b>                                  |                   |                 |             |             |
|              |              | CAT A - Stationed with shops                                         |                   | 50.00           | 50.00       | 50.00       |
|              |              | CAT B - Mobile                                                       |                   | 35.00           | 35.00       | 35.00       |
| 137          |              | <b>Mattress/Foam Products Dealers</b>                                | <b>P. Annum</b>   |                 |             |             |
|              |              | CAT B - Wholesalers                                                  |                   | 900.00          | 600.00      | 600.00      |
|              |              | CAT C - Medium Scale (Retailers)                                     |                   | 400.00          | 200.00      | 200.00      |
|              |              | CAT D - Small Scale (Retailers)                                      |                   | 210.00          | 100.00      | 100.00      |
| 139          |              | <b>Media Houses</b>                                                  | <b>P. Annum</b>   |                 |             |             |
|              | A            | <b>Electronic Media (Radio) Operators</b>                            |                   |                 |             |             |
|              |              | CAT C - District                                                     |                   | 1,700.00        | 900.00      | 900.00      |
|              |              | CAT D - Community                                                    |                   | 700.00          | 500.00      | 500.00      |
|              |              | CAT E - Recording Studios (Large)                                    |                   | 700.00          | 500.00      | 500.00      |
|              |              | CAT H- Inf. Centres (Urban)                                          |                   | 210.00          | 200.00      | 200.00      |
|              |              | CAT I- Inf. Centres (Rural)                                          |                   | 140.00          | 120.00      | 120.00      |
| <b>Main</b>  | <b>Sub</b>   | <b>BUSINESS LICENCES</b>                                             | <b>Frequency/</b> | <b>District</b> | <b>2025</b> | <b>2026</b> |

| <i>Items</i> | <i>Items</i> |                                                                | <i>Measure</i>   |          | <i>GHC</i> | <i>GHC</i> |
|--------------|--------------|----------------------------------------------------------------|------------------|----------|------------|------------|
|              | C            | <b>Printing Houses</b>                                         |                  |          |            |            |
|              |              | CAT C - Small Scale                                            |                  | 1,400.00 | 800.00     | 800.00     |
|              |              | CAT D – Binders                                                |                  | 700.00   | 600.00     | 600.00     |
|              |              | CAT E - Others                                                 |                  | 280.00   | 200.00     | 200.00     |
|              |              | CAT F - Newspaper/Periodicals Vendors                          |                  | 70.00    | 50.00      | 50.00      |
| <b>141</b>   |              | <b>Metal Dealers</b>                                           |                  |          |            |            |
|              | A            | <b>Metal Fabricators</b>                                       | <i>P. Annum</i>  |          |            |            |
|              |              | CAT C - Domestic Milling Machines                              |                  | 1,000.00 | 600.00     | 600.00     |
|              |              | CAT D – Canopies & Scaffolding                                 |                  | 600.00   | 350.00     | 350.00     |
|              |              | CAT E - Pot, Coal pots and Sheet moulders                      |                  | 280.00   | 250.00     | 250.00     |
|              |              | CAT F – Chairs & Beds, etc                                     |                  | 210.00   | 200.00     | 200.00     |
| <b>142</b>   |              | <b>Milling Businesses(For food)</b>                            | <i>P. Annum</i>  |          |            |            |
|              |              | CAT A - Above 3 Machines                                       |                  | 140.00   | 100.00     | 100.00     |
|              |              | CAT B - 2-3 Machines                                           |                  | 90.00    | 50.00      | 50.00      |
|              |              | CAT C - 1 Machine Only                                         |                  | 40.00    | 30.00      | 30.00      |
| <b>143</b>   |              | <b>Mineral Water Producers</b>                                 | <i>Per Annum</i> |          |            |            |
|              |              | CAT B - Bottled & Sachet Water                                 |                  | 1,400.00 | 800.00     | 800.00     |
|              |              | CAT C - Sachet Water                                           |                  | 700.00   | 450.00     | 450.00     |
| <b>144</b>   |              | <b>Mineral Water Distribution/Sales</b>                        | <i>Per Annum</i> |          |            |            |
|              |              | CAT A - Depot                                                  |                  | 600.00   | 400.00     | 400.00     |
|              |              | CAT B - Wholesale                                              |                  | 400.00   | 300.00     | 300.00     |
|              |              | CAT C - Retailer (Large)                                       |                  | 210.00   | 200.00     | 200.00     |
|              |              | CAT D - Retailer (Medium)                                      |                  | 90.00    | 50.00      | 50.00      |
|              |              | CAT E - Retailer (Small)                                       |                  | 35.00    | 20.00      | 20.00      |
| <b>149</b>   |              | <b>Mobile Phone &amp; Accessories Sales/Assembling/Repairs</b> | <i>Per Annum</i> |          |            |            |
|              |              | CAT C - Retail/Repairs                                         |                  | 400.00   | 200.00     | 200.00     |
|              |              | CAT D - Retail Only                                            |                  | 210.00   | 150.00     | 150.00     |
|              |              | CAT E - Repairs Only                                           |                  | 170.00   | 100.00     | 100.00     |
|              |              | CAT F - Repairs Only (Small)                                   |                  | 130.00   | 50.00      | 50.00      |
| <b>150</b>   |              | <b>Mobile Phone Cards Sales</b>                                |                  |          |            |            |
|              |              | CAT A - Distribution/Retail                                    |                  | 400.00   | 250.00     | 250.00     |
|              |              | CAT B - Distribution Only                                      |                  | 350.00   | 200.00     | 200.00     |
|              |              | CAT D - Retail                                                 |                  | 70.00    | 50.00      | 50.00      |
| <b>152</b>   |              | <b>Musical Equipment</b>                                       |                  |          |            |            |
|              | A            | <b>Musical Instrument Sales</b>                                |                  |          |            |            |
|              |              | CAT A - Wholesale/Retail                                       |                  | 140.00   | 100.00     | 100.00     |
|              |              | CAT B - Retail (Medium)                                        |                  | 110.00   | 80.00      | 80.00      |
|              |              | CAT C - Retail (Small)                                         |                  | 70.00    | 50.00      | 50.00      |
| <b>153</b>   |              | <b>Non-Governmental Institutions (Renewal)</b>                 | <i>Per Annum</i> |          |            |            |
|              |              | CAT A - International NGOs/CSOs                                |                  | 170.00   | 150.00     | 150.00     |
|              |              | CAT B - Local NGOs/CSOs                                        |                  | 100.00   | 100.00     | 100.00     |

| <b>Main Items</b> | <b>Sub Items</b> | <b>BUSINESS LICENCES</b>                                                    | <b>Frequency/<br/>Measure</b> | <b>District</b> | <b>2025<br/>GHC</b> | <b>2026<br/>GHC</b> |
|-------------------|------------------|-----------------------------------------------------------------------------|-------------------------------|-----------------|---------------------|---------------------|
|                   |                  | CAT C - Community NGOs/CSOs                                                 |                               | 70.00           | 70.00               | 70.00               |
| <b>159</b>        |                  | <b>Pharmaceuticals Companies</b>                                            | <b>Per Annum</b>              |                 |                     |                     |
|                   | A                | <b>Pharmacies</b>                                                           |                               |                 |                     |                     |
|                   |                  | CAT B - Wholesale                                                           |                               |                 |                     |                     |
|                   |                  | CAT C - Wholesale & Retail                                                  |                               | 2,600.00        | 800.00              | 800.00              |
|                   |                  | CAT D - Retail                                                              |                               | 1,400.00        | 500.00              | 500.00              |
|                   | B                | <b>Over the Counter Medicine Sellers (OTCMs) (Licenced Chemical Shops)</b>  |                               | 210.00          | 200.00              | 200.00              |
| <b>160</b>        |                  | <b>Photographers / Video Operators</b>                                      |                               |                 |                     |                     |
|                   |                  | CAT A - Photo/Video Company with Labs                                       |                               | 750.00          | 400.00              | 400.00              |
|                   |                  | CAT B - Photo /Video Company without Labs                                   |                               | 320.00          | 200.00              | 200.00              |
|                   |                  | CAT C - Photographic Laboratory                                             |                               | 300.00          | 150.00              | 150.00              |
|                   |                  | CAT D - Photo Shops/Studio                                                  |                               | 170.00          | 100.00              | 100.00              |
|                   |                  | CAT E - Individual video and photography operator                           |                               | 70.00           | 70.00               | 70.00               |
| <b>163</b>        |                  | <b>Plastic Product Sales (Including Water tanks)</b>                        |                               |                 |                     |                     |
|                   |                  | CAT A - Wholesale (Large)                                                   |                               | 350.00          | 200.00              | 200.00              |
|                   |                  | CAT B - Wholesale (Small)                                                   |                               | 210.00          | 100.00              | 100.00              |
|                   |                  | CAT C - Retail (Small)                                                      |                               | 100.00          | 60.00               | 60.00               |
|                   |                  | CAT F - Polyethylene Sellers                                                |                               | 50.00           | 40.00               | 40.00               |
| <b>164</b>        |                  | <b>Poultry Farms</b>                                                        |                               |                 |                     |                     |
|                   |                  | CAT A - Above 2000 Birds                                                    |                               | 500.00          | 400.00              | 400.00              |
|                   |                  | CAT B - Up to 2000 Birds                                                    |                               | 350.00          | 300.00              | 300.00              |
|                   |                  | CAT C - Up to 1000 Birds                                                    |                               | 280.00          | 200.00              | 200.00              |
|                   |                  | CAT D - Up to 500 Birds                                                     |                               | 140.00          | 100.00              | 100.00              |
| <b>168</b>        |                  | <b>Professional Firms/Individuals</b>                                       |                               |                 |                     |                     |
|                   | i                | <b>(Architectural, Auditing, Accounting, Engineering, Legal Firms etc.)</b> |                               |                 |                     |                     |
|                   |                  | CAT D – Local                                                               |                               | 1,400.00        | 800.00              | 800.00              |
|                   |                  | CAT E – Partnership                                                         |                               | 1,000.00        | 600.00              | 600.00              |
|                   |                  | CAT F - Solo                                                                |                               | 700.00          | 500.00              | 500.00              |
|                   |                  | CAT G - Others                                                              |                               | 400.00          | 350.00              | 350.00              |
|                   | ii.              | <b>Draughtsmanship Business</b>                                             |                               |                 |                     |                     |
|                   |                  | CAT ‘A’                                                                     |                               | 350.00          | 300.00              | 350.00              |
|                   |                  | CAT ‘B’                                                                     |                               | 170.00          | 170.00              | 170.00              |
| <b>170</b>        |                  | <b>Quarry/Sand Operators</b>                                                |                               |                 |                     |                     |
|                   |                  | CAT C - Mechanised Quarry (Small)                                           |                               | 1,500.00        | 500.00              | 500.00              |
|                   |                  | CAT D - Sand Winning                                                        |                               | 400.00          | 300.00              | 300.00              |
|                   |                  | CAT E – Stone, Laterite & Gravels Contractors                               |                               | 350.00          | 350.00              | 350.00              |
|                   |                  | CAT E - Manual Stone Crackers/Labourers                                     |                               | 60.00           | 60.00               | 60.00               |

| <b>Main Items</b> | <b>Sub Items</b> | <b>BUSINESS LICENCES</b>                      | <b>Frequency/<br/>Measure</b> | <b>District</b> | <b>2025<br/>GH¢</b> | <b>2026<br/>GH¢</b> |
|-------------------|------------------|-----------------------------------------------|-------------------------------|-----------------|---------------------|---------------------|
| <b>173</b>        |                  | <b>Refrigerator/Air Condition Mechanics</b>   | <b>Per Annum</b>              |                 |                     |                     |
|                   |                  | CAT 'A'                                       |                               | 400.00          | 300.00              | 300.00              |
|                   |                  | CAT 'B'                                       |                               | 350.00          | 200.00              | 200.00              |
| <b>174</b>        |                  | <b>Rubber Stamp Makers</b>                    |                               | 60.00           | 50.00               | 50.00               |
| <b>175</b>        |                  | <b>Rubber Cutting Machine Operators</b>       |                               |                 |                     |                     |
|                   |                  | CAT 'A'                                       |                               | 75.00           | 60.00               | 60.00               |
|                   |                  | CAT 'B'                                       |                               | 50.00           | 50.00               | 50.00               |
| <b>177</b>        |                  | <b>Sanitary Facilities - Private</b>          |                               |                 |                     |                     |
|                   | <b>B</b>         | <b>Toilet Operators (Private)</b>             |                               |                 |                     |                     |
|                   |                  | CAT A - Above 24- Seater                      |                               | 400.00          | 300.00              | 300.00              |
|                   |                  | CAT B - Up to 24- Seater                      |                               | 350.00          | 250.00              | 250.00              |
|                   |                  | CAT C - 9-16 Seater                           |                               | 140.00          | 100.00              | 100.00              |
|                   |                  | CAT D - Up to 8 -Seater                       |                               | 100.00          | 80.00               | 80.00               |
|                   | <b>C</b>         | <b>Urinal Operators (Private)</b>             |                               |                 |                     |                     |
|                   |                  | CAT A - Large Scale                           |                               | 140.00          | 100.00              | 100.00              |
|                   |                  | CAT B - Medium Scale                          |                               | 90.00           | 80.00               | 80.00               |
|                   |                  | CAT C - Small Scale                           |                               | 60.00           | 50.00               | 50.00               |
| <b>178</b>        |                  | <b>Satellite TV/Dish Installation Dealers</b> |                               |                 |                     |                     |
|                   |                  | CAT 'A'                                       |                               | 700.00          | 400.00              | 400.00              |
|                   |                  | CAT 'B'                                       |                               | 400.00          | 300.00              | 300.00              |
|                   |                  | CAT 'C'                                       |                               | 210.00          | 200.00              | 200.00              |
| <b>179</b>        |                  | <b>Scrap Metal Dealers</b>                    | <b>Per Annum</b>              |                 |                     |                     |
|                   |                  | CAT B - Medium Scale (Depot)                  |                               | 1,500.00        | 500.00              | 500.00              |
|                   |                  | CAT C - Small Scale (Collection Points)       |                               | 500.00          | 300.00              | 300.00              |
|                   |                  | CAT D - Very Small Scale (Collection Points)  |                               | 280.00          | 200.00              | 200.00              |
|                   |                  | CAT E - Individual Collectors                 |                               | 130.00          | 100.00              | 100.00              |
| <b>181</b>        |                  | <b>Service/Filling Stations</b>               | <b>Per Annum</b>              |                 |                     |                     |
|                   |                  | CAT E - Fuel Only                             |                               | 3,500.00        | 1,500.00            | 1,500.00            |
|                   |                  | CAT F - Surface Tank Points                   |                               | 500.00          | 300.00              | 300.00              |
|                   |                  | CAT H - Kerosene                              |                               | 280.00          | 200.00              | 200.00              |
|                   |                  | CAT I- LPG Retail Points (Large)              |                               | 1,700.00        | 1,000.00            | 1,000.00            |
|                   |                  | CAT J - LPG Retail Points (Med.)              |                               | 900.00          | 500.00              | 500.00              |
|                   |                  | CAT K - LPG Retail Points Only (Small)        |                               | 700.00          | 500.00              | 500.00              |
| <b>184</b>        |                  | <b>Signage Makers</b>                         |                               |                 |                     |                     |
|                   |                  | CAT A – Digital                               |                               | 700.00          | 400.00              | 400.00              |
|                   |                  | CAT B - Non-digital                           |                               | 600.00          | 300.00              | 300.00              |
| <b>185</b>        |                  | <b>Signage Writers</b>                        |                               |                 |                     |                     |
|                   |                  | CAT A - Electronic                            |                               | 600.00          | 250.00              | 250.00              |
|                   |                  | CAT B - Manual                                |                               | 350.00          | 200.00              | 200.00              |
| <b>187</b>        |                  | <b>Straw Basket Weavers and Sales</b>         | <b>Per Annum</b>              | 60.00           | 50.00               | 50.00               |

| <b>Main Items</b> | <b>Sub Items</b> | <b>BUSINESS LICENCES</b>                                          | <b>Frequency/<br/>Measure</b> | <b>District</b> | <b>2025<br/>GHC</b> | <b>2026<br/>GHC</b> |
|-------------------|------------------|-------------------------------------------------------------------|-------------------------------|-----------------|---------------------|---------------------|
| <b>189</b>        |                  | <b><i>Terrazzo Making</i></b>                                     |                               |                 |                     |                     |
|                   |                  | CAT A - Two machines and above                                    |                               | 500.00          | 350.00              | 350.00              |
|                   |                  | CAT B - One Machine                                               |                               | 280.00          | 200.00              | 200.00              |
| <b>190</b>        |                  | <b><i>Timber Products Retail Outlets</i></b>                      | <b><i>Per Annum</i></b>       |                 |                     |                     |
|                   |                  | CAT A - Large scale                                               |                               | 900.00          | 500.00              | 500.00              |
|                   |                  | CAT B - Medium scale                                              |                               | 500.00          | 400.00              | 400.00              |
|                   |                  | CAT C - Small scale                                               |                               | 350.00          | 200.00              | 200.00              |
| <b>192</b>        |                  | <b><i>Tourism Licenced Facilities</i></b>                         |                               |                 |                     |                     |
|                   | A                | <b><i>Accommodation Facilities</i></b>                            |                               |                 |                     |                     |
|                   | i                | <b><i>Hotels/ Beach Resorts/ Motels/<br/>Apartments</i></b>       |                               |                 |                     |                     |
|                   |                  | CAT C - Three Star                                                |                               | 2,100.00        | 1,500.00            | 1,500.00            |
|                   |                  | CAT D - Two Star                                                  |                               | 700.00          | 600.00              | 600.00              |
|                   |                  | CAT E - One Star                                                  |                               | 600.00          | 500.00              | 500.00              |
|                   | ii.              | <b><i>Guest Houses (4-9 Rooms)</i></b>                            |                               | 500.00          | 400.00              | 400.00              |
|                   | D                | <b><i>Food &amp; Beverage (Eating/Catering<br/>Houses)</i></b>    |                               |                 |                     |                     |
|                   | i.               | <b><i>Formal Catering Services</i></b>                            |                               |                 |                     |                     |
|                   |                  | <b><i>Fast Food</i></b>                                           |                               |                 |                     |                     |
|                   |                  | CAT B - Grade 2                                                   |                               | 1,600.00        | 900.00              | 900.00              |
|                   |                  | CAT C - Grade 3                                                   |                               | 400.00          | 300.00              | 300.00              |
|                   |                  | <b><i>Coffee Shop</i></b>                                         |                               |                 |                     |                     |
|                   |                  | CAT A - Grade 1                                                   |                               | 600.00          | 400.00              | 400.00              |
|                   |                  | CAT B - Grade 2                                                   |                               | 450.00          | 300.00              | 300.00              |
|                   |                  | CAT C - Grade 3                                                   |                               | 200.00          | 150.00              | 150.00              |
|                   | ii.              | <b><i>Informal Catering Services</i></b>                          |                               |                 |                     |                     |
|                   |                  | <b><i>Traditional Catering Establishments<br/>(chop bars)</i></b> |                               |                 |                     |                     |
|                   |                  | CAT A - Grade 1                                                   |                               | 400.00          | 300.00              | 300.00              |
|                   |                  | CAT B - Grade 2                                                   |                               | 250.00          | 200.00              | 200.00              |
|                   |                  | <b><i>Drinking Bars</i></b>                                       |                               |                 |                     |                     |
|                   |                  | CAT A - Grade 1                                                   |                               | 700.00          | 400.00              | 400.00              |
|                   |                  | CAT B - Grade 2                                                   |                               | 350.00          | 300.00              | 300.00              |
|                   |                  | <b><i>Snack Bars</i></b>                                          |                               |                 |                     |                     |
|                   |                  | CAT A - Grade 1                                                   |                               | 600.00          | 400.00              | 400.00              |
|                   |                  | CAT B - Grade 2                                                   |                               | 200.00          | 150.00              | 150.00              |
|                   |                  | <b><i>Local Fast-Food Vendors</i></b>                             |                               |                 |                     |                     |
|                   |                  | CAT A - Grade 1                                                   |                               | 210.00          | 200.00              | 200.00              |
|                   |                  | CAT B - Grade 2                                                   |                               | 100.00          | 80.00               | 80.00               |
| <b>194</b>        |                  | <b><i>Transport Charge- Commercial</i></b>                        |                               |                 |                     |                     |
|                   | A                | <b><i>Transport Unions (Lorry Park<br/>Operations)</i></b>        |                               |                 |                     |                     |
|                   |                  | CAT 'B'                                                           |                               | 1,250.00        | 600.00              | 600.00              |
|                   |                  | CAT 'C'                                                           |                               | 850.00          | 450.00              | 450.00              |
|                   |                  | CAT 'B'                                                           |                               | 500.00          | 300.00              | 300.00              |

| <b>Main Items</b> | <b>Sub Items</b> | <b>BUSINESS LICENCES</b>                      | <b>Frequency/<br/>Measure</b> | <b>District</b> | <b>2025<br/>GHC</b> | <b>2026<br/>GHC</b> |
|-------------------|------------------|-----------------------------------------------|-------------------------------|-----------------|---------------------|---------------------|
| <b>195</b>        |                  | <b>Treatment/Storage Plants</b>               | <b>Per Annum</b>              |                 |                     |                     |
|                   | i.               | <b>Waste Treatment Plants</b>                 |                               |                 |                     |                     |
|                   |                  | CAT A - Sewage                                |                               | 1,700.00        | 900.00              | 900.00              |
|                   |                  | CAT B - E-waste                               |                               | 1,700.00        | 900.00              | 900.00              |
|                   |                  | CAT C - Others                                |                               | 850.00          | 500.00              | 500.00              |
| <b>197</b>        |                  | <b>TV &amp; Radio Repairers</b>               |                               | 90.00           | 50.00               | 50.00               |
| <b>198</b>        |                  | <b>Upholstery Dealers</b>                     |                               |                 |                     |                     |
|                   |                  | CAT A - Production & Sales                    |                               | 500.00          | 350.00              | 350.00              |
|                   |                  | CAT B – Sales                                 |                               | 400.00          | 300.00              | 300.00              |
|                   |                  | CAT C - Production                            |                               | 250.00          | 200.00              | 200.00              |
| <b>200</b>        |                  | <b>Utility Prepaid Vendors</b>                |                               |                 |                     |                     |
|                   |                  | CAT A - Above 2 Machines                      |                               | 500.00          | 200.00              | 200.00              |
|                   |                  | CAT B - 2 Machines                            |                               | 350.00          | 150.00              | 150.00              |
|                   |                  | CAT C - 1 Machine                             |                               | 140.00          | 100.00              | 100.00              |
| <b>204</b>        |                  | <b>Waste Management Companies</b>             |                               |                 |                     |                     |
|                   | C                | <b>Refuse Collection Companies</b>            |                               |                 |                     |                     |
|                   |                  | CAT 'A'                                       |                               | 8,000.00        | 6,000.00            | 6,000.00            |
|                   |                  | CAT 'B'                                       |                               | 3,500.00        | 3,500.00            | 3,500.00            |
|                   |                  | CAT 'C'                                       |                               | 600.00          | 600.00              | 600.00              |
|                   | D                | <b>Refuse Dump Container Depot Managers</b>   |                               |                 |                     |                     |
|                   |                  | CAT 'A'                                       |                               | 350.00          | 300.00              | 300.00              |
|                   |                  | CAT 'B'                                       |                               | 280.00          | 200.00              | 200.00              |
|                   |                  | CAT 'C'                                       |                               | 170.00          | 100.00              | 100.00              |
| <b>205</b>        |                  | <b>Wood Fuel</b>                              |                               |                 |                     |                     |
|                   |                  | CAT A - Charcoal Producers & firewood sellers |                               | 170.00          | 100.00              | 100.00              |
|                   |                  | CAT E - Charcoal Sellers                      |                               | 40.00           | 30.00               | 30.00               |
| <b>206</b>        |                  | <b>Wood Sellers</b>                           |                               |                 |                     |                     |
|                   | A                | <b>Bamboo Dealers</b>                         |                               |                 |                     |                     |
|                   |                  | CAT 'A'                                       |                               | 140.00          | 100.00              | 100.00              |
|                   |                  | CAT 'B'                                       |                               | 70.00           | 50.00               | 50.00               |
|                   | B                | <b>Plywood Sellers</b>                        | <b>Per Annum</b>              |                 |                     |                     |
|                   |                  | CAT 'A'                                       |                               | 700.00          | 400.00              | 400.00              |
|                   |                  | CAT 'B'                                       |                               | 400.00          | 200.00              | 200.00              |
|                   |                  | CAT 'C'                                       |                               | 280.00          | 150.00              | 150.00              |
|                   |                  | CAT 'D'                                       |                               | 210.00          | 100.00              | 100.00              |

| <b>Main Item</b> | <b>Sub-item</b> | <b>FEES</b>                                                | <b>Unit of Measure</b>                | <b>District</b> | <b>2025 GHC</b> | <b>2026 GHC</b> |
|------------------|-----------------|------------------------------------------------------------|---------------------------------------|-----------------|-----------------|-----------------|
| <b>1</b>         |                 | <b>Burial (Cemetery) Fees /Permit</b>                      | <b>Per burial</b>                     |                 |                 |                 |
|                  | i.              | <b>General</b>                                             |                                       |                 |                 |                 |
|                  |                 | CAT A - 1 - 5 years                                        |                                       | 28.00           | 28.00           | 30.00           |
|                  |                 | CAT B - 6 -17 years                                        |                                       | 42.00           | 42.00           | 50.00           |
|                  |                 | CAT C - Adults (Above 18 years)                            |                                       | 700.00          | 300.00          | 300.00          |
|                  |                 | CAT D - Tombstone e.g. marble, terrazzo, vault             |                                       | 6,000.00        | 600.00          | 600.00          |
|                  |                 | CAT E - Concrete Vault with building                       |                                       | 10,000.00       | 6,000.00        | 6,000.00        |
|                  |                 | CAT F - Concrete Vault with tombstone                      |                                       | 8,500.00        | 2,500.00        | 2,500.00        |
|                  |                 | CAT G - Concrete Vault with iron bars/chain fencing        |                                       | 7,500.00        | 2,000.00        | 2,000.00        |
|                  |                 | CAT H - Concrete Vault                                     |                                       | 7,000.00        | 2,500.00        | 2,500.00        |
|                  | vi.             | <b>Burials at Home</b>                                     | <b>Per burial</b>                     | 25,000.00       | 8,000.00        | 8,000.00        |
|                  |                 | Conveyance fee                                             |                                       |                 | 50.00           | 50.00           |
|                  | vii.            | <b>Exhumation of Corpse</b>                                | <b>Per Court Order</b>                | 850.00          | 500.00          | 500.00          |
| <b>2</b>         |                 | <b>Business/Product Promotion</b>                          | <b>One Week</b>                       | 350.00          | 100.00          | 100.00          |
| <b>3</b>         |                 | <b>Crusade Outreach /Concert Programmes</b>                | <b>Per Day</b>                        | 45.00           | 20.00           | 20.00           |
| <b>4</b>         |                 | <b>Conservancy (Sanitary Services)</b>                     |                                       |                 |                 |                 |
|                  | i.              | <b>Franchised</b>                                          | <b>Per the resolution of Assembly</b> |                 |                 |                 |
|                  |                 | Franchise - Public Toilet Operators                        |                                       |                 |                 |                 |
|                  |                 | KVIP                                                       | <b>Per Visit</b>                      | 1.00            | 1.00            | 0.50            |
|                  |                 | Public Urinals                                             | <b>Per Visit</b>                      | 0.50            | 0.20            | 0.20            |
| <b>5</b>         |                 | <b>Environmental Health Inspection and Certificate fee</b> |                                       |                 |                 |                 |
|                  | A               | Application Forms                                          | <b>One Time</b>                       | 8.00            | 5.00            | 5.00            |
|                  | B               | <b>Suitability (Health) Certification-Institutions</b>     | <b>Per Annum</b>                      |                 |                 |                 |
|                  | ii.             | <b>Water/ Drink/Food (Dealers/Users)</b>                   |                                       |                 |                 |                 |
|                  |                 | CAT A – Hotels/ Guest Hse/ Hostels                         |                                       | 800.00          | 500.00          | 500.00          |
|                  |                 | CAT B - Restaurants//Private Schools                       |                                       | 100.00          | 100.00          | 100.00          |
|                  |                 | CAT C – Chop and Drinking Bars                             |                                       | 100.00          | 100.00          | 100.00          |
|                  |                 | CAT D – Food Vendors                                       |                                       | 50.00           | 50.00           | 50.00           |
|                  |                 | CAT E - Churches                                           |                                       | 800.00          | 500.00          | 500.00          |
|                  | C               | <b>Health Certificate - Individuals</b>                    |                                       | 50.00           | 50.00           | 50.00           |
| <b>6</b>         |                 | <b>Export/Conveyance</b>                                   |                                       |                 |                 |                 |
|                  | i.              | <b>Animals</b>                                             |                                       |                 |                 |                 |
|                  |                 | Cow                                                        | <b>Per animal</b>                     | 15.00           | 15.00           | 15.00           |
|                  |                 | Sheep, Goats, Pigs, Donkey, Dog etc.                       | <b>Per animal</b>                     | 9.00            | 5.00            | 5.00            |
|                  |                 | Fish                                                       | <b>Per basket</b>                     | 5.00            | 4.00            | 5.00            |
|                  |                 | Bush Meat                                                  | <b>Per animal</b>                     | 5.00            | 2.00            | 2.00            |
| <b>Main</b>      | <b>Sub-</b>     | <b>FEES</b>                                                | <b>Unit of</b>                        | <b>District</b> | <b>2025</b>     | <b>2026</b>     |

| <i>Item</i>          | <i>item</i>          |                                                                                | <i>Measure</i>                    |                 | <i>GHC</i>          | <i>GHC</i>          |
|----------------------|----------------------|--------------------------------------------------------------------------------|-----------------------------------|-----------------|---------------------|---------------------|
|                      | ii.                  | <b>Baobab</b>                                                                  | <b>Per Load</b>                   |                 |                     |                     |
|                      |                      | Large Truck                                                                    |                                   | 280.00          | 150.00              | 150.00              |
|                      |                      | Medium Truck                                                                   |                                   | 200.00          | 100.00              | 100.00              |
|                      | iii.                 | Bamboo                                                                         | <b>Per 100 Culms</b>              | 14.00           | 10.00               | 10.00               |
|                      | v.                   | <b>Charcoal</b>                                                                | <b>Per bag</b>                    | 15.00           | 5.00                | 5.00                |
|                      | vii.                 | <b>Firewood</b>                                                                |                                   |                 |                     |                     |
|                      |                      | - Articulator Truck                                                            | <b>Per load</b>                   | 60.00           | 30.00               | 30.00               |
|                      |                      | - Mummy Truck                                                                  | <b>Per load</b>                   | 35.00           | 10.00               | 20.00               |
|                      |                      | - Kia Truck                                                                    | <b>Per load</b>                   | 21.00           | 25.00               | 25.00               |
|                      |                      | - Abossey Okai macho motor king/<br>Donkey Cart                                | <b>Per load</b>                   | 10.00           | 5.00                | 5.00                |
|                      | ix.                  | Fruits (Banana, Mango, Pawpaw,<br>Pineapple, Pear, Oranges etc.)               | <b>Per crate/bag/<br/>basket</b>  | 3.00            | 5.00                | 5.00                |
|                      | x.                   | <b>Cereals (millet, sorghum, maize,<br/>beans, guinea corn etc.)</b>           |                                   |                 |                     |                     |
|                      |                      | Maxi bag                                                                       |                                   | 4.00            | 4.00                | 5.00                |
|                      |                      | Mini bag                                                                       |                                   | 1.00            | 2.00                | 2.00                |
|                      | xi.                  | <b>Coconut</b>                                                                 |                                   |                 |                     |                     |
|                      |                      | - Articulated Truck                                                            |                                   | 700.00          | 200.00              | 200.00              |
|                      |                      | - Mummy Truck                                                                  |                                   | 500.00          | 150.00              | 150.00              |
|                      |                      | - Kia Truck                                                                    |                                   | 300.00          | 100.00              | 100.00              |
|                      | xii.                 | <b>Limestone</b>                                                               |                                   |                 |                     |                     |
|                      | <b>a</b>             | Above 7 Tonnes                                                                 | <b>Per Load</b>                   | 85.00           | 60.00               | 60.00               |
|                      | <b>b</b>             | 6-7 Tonnes                                                                     | <b>Per Load</b>                   | 65.00           | 45.00               | 45.00               |
|                      | <b>c</b>             | Up to 5 Tonnes                                                                 | <b>Per Load</b>                   | 42.00           | 30.00               | 30.00               |
|                      | xiii.                | <b>Milled Foods</b> (Corn dough, Cassava<br>dough, Groundnut paste, Gari etc.) | <b>Per bag/ Per<br/>container</b> | 6.00            | 5.00                | 5.00                |
|                      | xiv.                 | <b>Palm Fruit</b>                                                              | <b>Per Load</b>                   |                 |                     |                     |
|                      |                      | - Articulated Truck                                                            |                                   | 70.00           | 50.00               | 50.00               |
|                      |                      | - Mummy Truck                                                                  |                                   | 50.00           | 30.00               | 30.00               |
|                      |                      | - Kia Truck                                                                    |                                   | 35.00           | 25.00               | 25.00               |
|                      |                      | - Abossey Okai Macho'                                                          |                                   | 21.00           | 10.00               | 10.00               |
|                      |                      | - Motor king'                                                                  |                                   | 12.00           | 10.00               | 10.00               |
|                      | xv.                  | <b>Stones/Quarry/Gravel Products</b>                                           | <b>Per Load</b>                   |                 |                     |                     |
|                      |                      | - Above 7 Tonnes                                                               |                                   | 100.00          | 50.00               | 50.00               |
|                      |                      | - 6 to 7 Tonnes                                                                |                                   | 70.00           | 35.00               | 35.00               |
|                      |                      | - Up to 5 Tonnes                                                               |                                   | 50.00           | 25.00               | 25.00               |
|                      | xvi.                 | <b>Sand Winning</b>                                                            | <b>Per Load</b>                   |                 |                     |                     |
|                      |                      | - Above 7 Tonnes                                                               |                                   | 40.00           | 40.00               | 40.00               |
|                      |                      | - 6 to 7 Tonnes                                                                |                                   | 30.00           | 30.00               | 30.00               |
|                      |                      | - Up to 5 Tonnes                                                               |                                   | 30.00           | 30.00               | 30.00               |
|                      |                      | <b>Smoked Meat/Fish</b>                                                        | <b>Per bag</b>                    | 75.00           | 20.00               | 20.00               |
|                      |                      |                                                                                |                                   |                 |                     |                     |
| <b>Main<br/>Item</b> | <b>Sub-<br/>item</b> | <b>FEES</b>                                                                    | <b>Unit of<br/>Measure</b>        | <b>District</b> | <b>2025<br/>GHC</b> | <b>2026<br/>GHC</b> |

|                  |                 |                                                                     |                                    |                 |                     |                     |
|------------------|-----------------|---------------------------------------------------------------------|------------------------------------|-----------------|---------------------|---------------------|
|                  | xvii.           | <b>Yam</b>                                                          |                                    |                 |                     |                     |
|                  |                 | - Count                                                             | <b>100 pieces</b>                  | 20.00           | 10.00               | 20.00               |
|                  |                 | - Articulator Truck                                                 | <b>Per load</b>                    | 300.00          | 120.00              | 120.00              |
|                  |                 | - Mummy Truck                                                       | <b>Per load</b>                    | 100.00          | 50.00               | 50.00               |
|                  |                 | - Kia Truck                                                         | <b>Per load</b>                    | 80.00           | 50.00               | 50.00               |
|                  |                 | - 'Abossey Okai macho'                                              | <b>Per load</b>                    | 60.00           | 20.00               | 30.00               |
|                  |                 | - 'Motor king'                                                      | <b>Per load</b>                    | 40.00           | 15.00               | 20.00               |
|                  |                 | <b>Cocoyam, Cassava, Potato, etc.</b>                               |                                    |                 |                     |                     |
|                  |                 | CAT A                                                               | <b>P/ maxi bag</b>                 | 10.00           | 5.00                | 5.00                |
|                  |                 | CAT B                                                               | <b>Per mini bag</b>                | 9.00            | 4.00                | 4.00                |
|                  | xviii.          | <b>Vegetable dealers</b>                                            | <b>Per Box/Bag</b>                 | 5.00            | 5.00                | 5.00                |
|                  |                 | <b>Vegetable dealers</b>                                            | <b>Per crate/<br/>basket/bowl</b>  | 5.00            | 4.00                | 4.00                |
|                  | xix.            | <b>Palm Oil, Coconut Oil, Groundnut Oil</b>                         | <b>Per gallon<br/>(4.5 Litres)</b> | 4.50            | 3.00                | 3.00                |
|                  | xxii.           | <b>Sawn Wood Export</b>                                             |                                    |                 |                     |                     |
|                  |                 | KIA Truck                                                           | <b>Per Load</b>                    | 100.00          | 70.00               | 70.00               |
|                  |                 | Cargo/Mighty Truck                                                  | <b>Per Load</b>                    | 210.00          | 120.00              | 120.00              |
|                  |                 | Articulator Truck                                                   | <b>Per Load</b>                    | 280.00          | 180.00              | 180.00              |
| <b>7</b>         |                 | <b>Hawkers' Fee</b>                                                 |                                    | 5.00            | 2.00                | 2.00                |
|                  |                 | <i>Hawkers' Fee (Pure water,<br/>groundnut, fried food sellers)</i> | <b>Per Day</b>                     |                 | 1.00                | 1.00                |
| <b>8</b>         |                 | <b>Inform. Van Hiring (Assembly's)</b>                              |                                    |                 |                     |                     |
|                  |                 | CAT A - Public Use                                                  |                                    | 190.00          | 100.00              | 100.00              |
|                  |                 | CAT B - Private Use                                                 |                                    | 500.00          | 200.00              | 200.00              |
| <b>10</b>        |                 | <b>Lorry Park Fee/ Toll</b>                                         |                                    |                 |                     |                     |
|                  | i.              | Commercial Vehicles                                                 | <b>Per day</b>                     |                 |                     |                     |
|                  |                 | Taxi/Hiring                                                         |                                    | 6.00            | 2.00                | 2.00                |
|                  |                 | Mini Bus Up to 12-23-Seater                                         |                                    | 7.00            | 5.00                | 5.00                |
|                  |                 | Bus/Kia Up to 24-33-Seater                                          |                                    | 9.00            | 6.00                | 6.00                |
|                  |                 | Bus/Kia (33- Seater +)                                              |                                    | 10.00           | 8.00                | 8.00                |
|                  |                 | Articulator truck                                                   |                                    | 10.00           | 10.00               | 10.00               |
|                  |                 | Tipper truck                                                        |                                    | 5.00            | 5.00                | 5.00                |
|                  |                 | Lorry Park Overseer (Book men)                                      |                                    | 2.00            | 2.00                | 2.00                |
|                  |                 | Non-Lorry Park Mobile Vehicles (e.g. Taxi)                          |                                    | 10.00           | 5.00                | 5.00                |
|                  | ii.             | <b>Private Vehicles</b>                                             | <b>Per Hour</b>                    |                 |                     |                     |
|                  |                 | Saloon Cars                                                         |                                    | 4.50            | 2.00                | 2.00                |
|                  |                 | Long parking full day                                               |                                    | 9.00            | 5.00                | 5.00                |
|                  |                 | Mini Cargo Bus                                                      |                                    | 25.00           | 10.00               | 10.00               |
|                  |                 | Medium Trucks                                                       |                                    | 35.00           | 15.00               | 15.00               |
|                  |                 | Big Cargo Trucks                                                    |                                    | 50.00           | 20.00               | 20.00               |
|                  |                 | Articulated Trucks                                                  |                                    | 25.00           | 10.00               | 10.00               |
| <b>11</b>        |                 | <b>Market</b>                                                       | <b>P. day/night</b>                |                 |                     |                     |
|                  |                 | Market Tolls (Daily/ Night Tolls)                                   |                                    | 2.80            | 2.00                | 2.00                |
| <b>Main Item</b> | <b>Sub-item</b> | <b>FEES</b>                                                         | <b>Unit of Measure</b>             | <b>District</b> | <b>2025<br/>GHC</b> | <b>2026<br/>GHC</b> |

|                  |                 |                                                                             |                         |                 |                 |                 |
|------------------|-----------------|-----------------------------------------------------------------------------|-------------------------|-----------------|-----------------|-----------------|
| <b>12</b>        |                 | <b>Marriage Fees</b>                                                        |                         |                 |                 |                 |
|                  |                 | Ordinance (Cap 127) / Registrar Cert.                                       | <b>Per Registration</b> | 150.00          | 300.00          | 300.00          |
|                  |                 | Customary Marriage (Resident)                                               | <b>Per Registration</b> | 200.00          | 200.00          | 200.00          |
|                  |                 | Divorce Certificate (Customary)                                             | <b>Per Doc.</b>         | 500.00          | 500.00          | 500.00          |
|                  |                 | Certified True Copy                                                         | <b>Per Doc.</b>         | 130.00          | 100.00          | 100.00          |
|                  |                 | Certificate of Marriage                                                     | <b>Per Doc.</b>         | 50.00           | 50.00           | 50.00           |
|                  |                 | Use of Assembly's Hall For Marriage Ceremony                                | <b>Per 30 Minutes</b>   | 75.00           | 75.00           | 75.00           |
|                  |                 | Licencing of Churches for Marriage                                          | <b>Per Church</b>       | 1,400.00        | 1,000.00        | 1,000.00        |
|                  |                 | Spinster/ Bachelor Certificate                                              |                         | 210.00          | 150.00          | 150.00          |
|                  |                 | Filing of Notice / Caveat                                                   | <b>Per Case</b>         | 50.00           | 50.00           | 50.00           |
|                  |                 | Authentication of Marriage Certificate (Request by 3 <sup>rd</sup> Parties) | <b>Per Document</b>     | 150.00          | 100.00          | 100.00          |
| <b>13</b>        |                 | <b>Mobile Sales Vans (Per Vehicle)</b>                                      | <b>Per day</b>          | 35.00           | 20.00           | 20.00           |
| <b>16</b>        |                 | <b>Sale of Contract Documents (All categories) –</b>                        |                         |                 |                 |                 |
|                  |                 | CAT A - Above 550,000                                                       |                         | 1,000.00        | 500.00          | 800.00          |
|                  |                 | (Approved by Regional Tender Review Committee)                              |                         |                 |                 |                 |
|                  |                 | CAT B - Above 75,000 - 550,000                                              |                         | 500.00          | 500.00          | 500.00          |
|                  |                 | (Approved by Entity Tender Committee)                                       |                         |                 |                 |                 |
|                  |                 | CAT C - Up to 75,000                                                        |                         | 300.00          | 300.00          | 300.00          |
|                  |                 | (Approved by Entity Head)                                                   |                         |                 |                 |                 |
| <b>18</b>        |                 | <b>Slaughter House</b>                                                      |                         |                 |                 |                 |
|                  |                 | CAT A- Large Animal                                                         | <b>Per animal</b>       | 45.00           | 25.00           | 25.00           |
|                  |                 | CAT A- Small Animal                                                         | <b>Per animal</b>       | 20.00           | 10.00           | 10.00           |
| <b>20</b>        | <b>B</b>        | <b>Non-Governmental Institutions' Registration</b>                          | <b>Onetime Payment</b>  |                 |                 |                 |
|                  |                 | CAT A - International NGOs/CSOs                                             |                         | 280.00          | 200.00          | 200.00          |
|                  |                 | CAT B - Local NGOs/CSOs                                                     |                         | 210.00          | 100.00          | 100.00          |
|                  |                 | CAT C - Community CSOs/CSOs                                                 |                         | 100.00          | 50.00           | 50.00           |
| <b>23</b>        |                 | <b>Waste Management</b>                                                     | <b>Per Trip</b>         |                 |                 |                 |
|                  | <b>A</b>        | <b>Dislodgement of Liquid Waste</b>                                         |                         |                 |                 |                 |
|                  | <b>i.</b>       | Dislodging                                                                  |                         |                 |                 |                 |
|                  |                 | CAT A - Dislodging - Domestic                                               | <b>Per Trip</b>         | 800.00          | 800.00          | 800.00          |
|                  |                 | CAT B - Dislodging - Commercial and Industrial undertaking                  |                         | 1,000.00        | 1,000.00        | 1,000.00        |
|                  |                 | CAT C - Dislodging - Outside District Capital                               |                         | 800.00          | 800.00          | 800.00          |
|                  |                 | CAT D - Dislodging - Outside District                                       |                         | 1,500.00        | 1,200.00        | 1,200.00        |
|                  | <b>ii.</b>      | <b>Tipping Fee (Liquid Waste)</b>                                           |                         |                 |                 |                 |
|                  |                 | CAT A - Dislodging - Domestic                                               |                         | 30.00           | 25.00           | 25.00           |
| <b>Main Item</b> | <b>Sub-item</b> | <b>FEES</b>                                                                 | <b>Unit of Measure</b>  | <b>District</b> | <b>2025 GHC</b> | <b>2026 GHC</b> |

|                         |                        |                                                            |                               |                        |                        |                        |
|-------------------------|------------------------|------------------------------------------------------------|-------------------------------|------------------------|------------------------|------------------------|
|                         |                        | CAT B - Dislodging - Commercial and Industrial undertaking |                               | 50.00                  | 45.00                  | 45.00                  |
|                         |                        | CAT C - Dislodging - Outside District Capital              |                               | 30.00                  | 30.00                  | 30.00                  |
|                         |                        | CAT D - Dislodging - Outside District                      |                               | 60.00                  | 50.00                  | 50.00                  |
|                         | B                      | <b><i>Solid Waste Collection</i></b>                       |                               |                        |                        |                        |
|                         | i.                     | <b><i>Industrial/Commercial</i></b>                        |                               |                        |                        |                        |
|                         |                        | Special Container (7m3)                                    | <b><i>Per Trip</i></b>        | 140.00                 | 50.00                  | 50.00                  |
|                         |                        | Construction Waste                                         | <b><i>Per Trip</i></b>        | 600.00                 | 220.00                 | 200.00                 |
|                         |                        | Educational Institutions                                   | <b><i>Per month</i></b>       | 210.00                 | 100.00                 | 100.00                 |
|                         |                        | Hospitals/Clinics                                          | <b><i>Per month</i></b>       | 500.00                 | 200.00                 | 200.00                 |
|                         |                        | Skip Loader Service                                        | <b><i>Per Trip</i></b>        | 1,400.00               | 550.00                 | 500.00                 |
|                         | C                      | <b><i>Solid Waste Collection Services (Domestic)</i></b>   | <b><i>(Per month)</i></b>     |                        |                        |                        |
|                         | i.                     | <b><i>Communal Collection Service</i></b>                  |                               |                        |                        |                        |
|                         |                        | CAT A - Pay-as-you-dump                                    |                               | 3.00                   | 2.00                   | 2.00                   |
|                         |                        | CAT B - Pay-as-you-dump                                    |                               | 2.00                   | 1.00                   | 1.00                   |
|                         |                        | CAT C – Others                                             |                               | 2.00                   | 1.00                   | 1.00                   |
|                         | iii.                   | <b><i>Sewage Maintenance Fees</i></b>                      |                               |                        |                        |                        |
|                         |                        | CAT A - Public Toilets                                     |                               | 10.00                  | 5.00                   | 5.00                   |
|                         |                        | CAT B - Domestic Toilets                                   |                               | 8.40                   | 4.00                   | 4.00                   |
|                         |                        | CAT C - Institutional Toilets                              |                               | 8.40                   | 4.00                   | 4.00                   |
| 26                      |                        | <b><i>Vehicle Stickers/Commercial Driver's Licence</i></b> | <b><i>Per Annum</i></b>       |                        |                        |                        |
|                         | i.                     | <b><i>General</i></b>                                      |                               |                        |                        |                        |
|                         |                        | Taxi Sticker                                               |                               | 50.00                  | 10.00                  | 10.00                  |
|                         |                        | Heavy Duty Vehicles                                        |                               | 70.00                  | 30.00                  | 30.00                  |
|                         |                        | Light Duty Vehicles                                        |                               | 60.00                  | 25.00                  | 25.00                  |
|                         |                        | Multi-Purpose                                              |                               | 35.00                  | 12.00                  | 12.00                  |
|                         |                        | 4 - Wheel Cart (Truck)                                     |                               | 4.20                   | 2.00                   | 2.00                   |
|                         |                        | 1 & 2- Wheel Cart                                          |                               | 2.80                   | 2.00                   | 2.00                   |
|                         |                        | Tricycles/ Motorcycles (Per Unit)                          |                               | 50.00                  | 50.00                  | 50.00                  |
|                         |                        | Bicycle (Per Unit)                                         |                               | 28.00                  | 10.00                  | 10.00                  |
|                         | ii.                    | <b><i>Buses/Trotro</i></b>                                 | <b><i>Per Annum</i></b>       |                        |                        |                        |
|                         |                        | 46 Passengers and above                                    |                               | 60.00                  | 20.00                  | 20.00                  |
|                         |                        | 34 - 45 Passengers                                         |                               | 50.00                  | 20.00                  | 20.00                  |
|                         |                        | 24 - 33 Passengers                                         |                               | 42.00                  | 15.00                  | 15.00                  |
|                         |                        | 8 - 23 Passengers                                          |                               | 35.00                  | 15.00                  | 15.00                  |
|                         |                        | Drivers' License                                           | <b><i>Per Annum</i></b>       | 40.00                  | 25.00                  | 25.00                  |
|                         | iii.                   | <b><i>Trucks (Logs)</i></b>                                | <b><i>Per Annum</i></b>       |                        |                        |                        |
|                         |                        | 1. Articulator / Timber Trucks                             |                               | 120.00                 | 100.00                 | 100.00                 |
|                         |                        | 2. Cargo Trucks (10 Tons above)                            |                               | 75.00                  | 70.00                  | 70.00                  |
| <b><i>Main Item</i></b> | <b><i>Sub-item</i></b> | <b><i>FEES</i></b>                                         | <b><i>Unit of Measure</i></b> | <b><i>District</i></b> | <b><i>2025 GHC</i></b> | <b><i>2026 GHC</i></b> |

|  |     |                                     |  |        |        |        |
|--|-----|-------------------------------------|--|--------|--------|--------|
|  |     | 3. Cargo Trucks/Kia (Below 10 Tons) |  | 50.00  | 40.00  | 40.00  |
|  |     | 4. Tipper Trucks:                   |  | 40.00  | 30.00  | 30.00  |
|  |     | - Up to 9.5 Cubic metres            |  | 85.00  | 50.00  | 50.00  |
|  |     | - 10 - 14 Cubic metres              |  | 150.00 | 80.00  | 80.00  |
|  |     | - 15 - 25 Cubic metres              |  | 210.00 | 100.00 | 100.00 |
|  | ix. | <b><i>Other Vehicles</i></b>        |  |        |        |        |
|  |     | Cesspit Emptyer                     |  | 350.00 | 150.00 | 150.00 |
|  |     | Tractors                            |  | 150.00 | 100.00 | 100.00 |
|  |     | Roll-on Roll-off                    |  | 60.00  | 40.00  | 40.00  |
|  |     |                                     |  |        |        |        |

| <b>Main Item</b> | <b>Sub-item</b> | <b><i>FINES</i></b>                                                                                       | <b>Unit of Measure</b>                                                  | <b>District</b>                     | <b>2025<br/>GHC</b> | <b>2026<br/>GHC</b> |
|------------------|-----------------|-----------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------|-------------------------------------|---------------------|---------------------|
| <b>1</b>         |                 | <b><i>Building Offences</i></b>                                                                           |                                                                         |                                     |                     |                     |
|                  | i.              | Penalty for development without permit                                                                    | <b><i>50% of permit charge in reference to level of completion</i></b>  |                                     |                     |                     |
|                  | iii.            | Penalty for Unauthorised Placements (Temporary Structures)                                                | <b><i>200% of permit charge in reference to level of completion</i></b> |                                     |                     |                     |
|                  | iv.             | Penalty for Refurbishment/Rehabilitation/Renovate without permit                                          | <b><i>50% of permit charge in reference to level of completion</i></b>  |                                     |                     |                     |
|                  | v.              | Penalty for development in unauthorised places                                                            | <b><i>Surcharge based on cost of demolition</i></b>                     |                                     |                     |                     |
|                  | vi.             | Penalty for Violating-Stop Work Order                                                                     | <b><i>100% of permit charge</i></b>                                     |                                     |                     |                     |
|                  | vii.            | Installation of Radio/TV/Internet Service Providers/Communication Mast & Others- Refusal to obtain permit | <b><i>100% of permit charge</i></b>                                     |                                     |                     |                     |
| <b>2</b>         |                 | <b><i>Billboard/Signage Offences</i></b>                                                                  | <b><i>Per Case</i></b>                                                  |                                     |                     |                     |
|                  |                 | CAT A - Wrongful siting                                                                                   |                                                                         | <b><i>200% of permit Charge</i></b> |                     |                     |
|                  |                 | CAT B - Placement without permit                                                                          |                                                                         | <b><i>200% of permit Charge</i></b> |                     |                     |
| <b>3</b>         |                 | <b><i>Environmental Health/Safety/ Sanitation Offences</i></b>                                            |                                                                         |                                     |                     |                     |
|                  | i.              | Defecating at unauthorized places                                                                         |                                                                         | 85.00                               | 60.00               | 60.00               |
|                  | ii.             | Urinating at unauthorized places                                                                          |                                                                         | 17.00                               | 10.00               | 10.00               |
|                  | iii             | Selling at unauthorised places                                                                            |                                                                         | 60.00                               | 50.00               | 50.00               |
|                  | iv              | Indiscriminate disposal/burning of refuse                                                                 |                                                                         |                                     |                     |                     |
|                  |                 | Commercial Area                                                                                           |                                                                         | 700.00                              | 300.00              | 300.00              |
|                  |                 | Residential Area                                                                                          |                                                                         | 600.00                              | 250.00              | 250.00              |
|                  |                 | Office Area                                                                                               |                                                                         | 500.00                              | 200.00              | 200.00              |
|                  | v.              | <b><i>Unpaid Fees for Refuse Collection Services</i></b>                                                  | <b><i>50% of amount owed in addition to principal</i></b>               |                                     |                     |                     |
|                  | v.              | <b><i>Weedy grounds -</i></b>                                                                             |                                                                         |                                     |                     |                     |
|                  |                 | Business/Commercial premises                                                                              |                                                                         | 2,100.00                            | 1,000.00            | 1,000.00            |
|                  |                 | Residential premises                                                                                      |                                                                         | 420.00                              | 200.00              | 200.00              |
|                  | vii.            | <b><i>Refusal to comply with Environmental Health Screening</i></b>                                       | <b><i>50% of the principal (in addition to principal)</i></b>           |                                     |                     |                     |
|                  | viii.           | <b><i>Excessive Noise Making</i></b>                                                                      |                                                                         | 1,000.00                            | 800.00              | 800.00              |
|                  | ix.             | Cutting of trees without permit                                                                           | <b><i>Per tree</i></b>                                                  | 30.00                               | 30.00               | 30.00               |
| <b>4</b>         |                 | <b><i>Impounded Offences</i></b>                                                                          |                                                                         |                                     |                     |                     |
|                  | A               | <b><i>Stray Animals</i></b>                                                                               | <b><i>Per Animal/ Day</i></b>                                           |                                     |                     |                     |
|                  | i.              | Collection – Sheep/ Goat/ Pigs/Dogs                                                                       |                                                                         | 60.00                               | 50.00               | 50.00               |
|                  | ii.             | Collection – Donkey/ Horse/ Cow                                                                           |                                                                         | 105.00                              | 50.00               | 50.00               |

| <b>Main Item</b> | <b>Sub-item</b> | <b><i>FINES</i></b>                                                                                                               | <b>Unit of Measure</b>                               | <b>District</b> | <b>2025 GH¢</b> | <b>2026 GH¢</b> |
|------------------|-----------------|-----------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------|-----------------|-----------------|-----------------|
|                  | iii.            | Feeding – Sheep/ Goats                                                                                                            |                                                      | 21.00           | 10.00           | 10.00           |
|                  | iv.             | Feeding - Pigs                                                                                                                    |                                                      | 42.00           | 20.00           | 20.00           |
|                  | v.              | Auctioned impounded animal(s)                                                                                                     | <b>(10 days)</b>                                     |                 |                 |                 |
| <b>5</b>         |                 | <b>Other Offences</b>                                                                                                             | <b>Per Case</b>                                      |                 |                 |                 |
|                  | i.              | Removal /Missing Property Number plate                                                                                            | <b>120% of replacement cost</b>                      |                 |                 |                 |
|                  | iii.            | Destruction of Street Light Poles/Other Road furniture                                                                            | <b>120% of replacement cost</b>                      |                 |                 |                 |
|                  | v.              | Failure to pay BOP/ Rent, etc.                                                                                                    | <b>30% of amount owed (in addition to principal)</b> |                 |                 |                 |
|                  | v.              | Transfer of stalls/stores without Assembly approval                                                                               |                                                      | 700.00          | 500.00          | 500.00          |
|                  | vi.             | Refusal to pay basic rate                                                                                                         |                                                      | 300.00          | 200.00          | 200.00          |
|                  | vii.            | Inciting a person not to pay rates                                                                                                |                                                      | 300.00          | 200.00          | 200.00          |
|                  | ix.             | Refusal or failure for a person to supply information and wilfully obstruct any authorised person in the performance of functions |                                                      | 1,200.00        | 500.00          | 500.00          |
|                  | xiv.            | Penalty for bounced cheques                                                                                                       | <b>50% of cheque value</b>                           |                 |                 |                 |
| <b>6</b>         |                 | <b>Retrieval Of Seized Tools/Machinery (For Various Offences)</b>                                                                 | <b>Per Case</b>                                      |                 |                 |                 |
|                  |                 | 1st Time                                                                                                                          |                                                      | 700.00          | 200.00          | 200.00          |
|                  |                 | 2nd Time                                                                                                                          |                                                      | 1,050.00        | 300.00          | 300.00          |
|                  |                 | 3rd Time                                                                                                                          |                                                      | 2,000.00        | 500.00          | 500.00          |
| <b>7</b>         |                 | <b>Impounded Vehicle/ Traffic Offences</b>                                                                                        |                                                      | 200.00          | 100.00          | 100.00          |
|                  | v.              | <b>Refusal to obtain vehicle sticker</b>                                                                                          | <b>Per Case</b>                                      |                 |                 |                 |
|                  |                 | CAT A - Articulated/ Tipper Trucks                                                                                                |                                                      | 120.00          | 100.00          | 100.00          |
|                  |                 | CAT B - Commercial/Private                                                                                                        |                                                      | 70.00           | 50.00           | 50.00           |
|                  | vi.             | Refusal to emboss sticker                                                                                                         |                                                      | 170.00          | 120.00          | 120.00          |
|                  | vii.            | Refusal to acquire Taxi Driver Licence                                                                                            |                                                      | 42.00           | 20.00           | 20.00           |
| <b>8</b>         |                 | <b>Unauthorised Diversion</b>                                                                                                     |                                                      |                 |                 |                 |
|                  | i.              | Diversion of river/stream course                                                                                                  |                                                      | 15,000.00       | 5,820.00        | 5,820.00        |
|                  | ii.             | Diversion of drains                                                                                                               |                                                      | 7,000.00        | 3,000.00        | 3,000.00        |
|                  | iii.            | Channelling of sewage waste into drains                                                                                           |                                                      | 7,000.00        | 3,000.00        | 3,000.00        |

| <b>Main Item</b> | <b>Sub Item</b> | <b>RENT</b>                                | <b>Unit of Measure</b> | <b>District</b> | <b>2025 GH¢</b> | <b>2026 GH¢</b> |
|------------------|-----------------|--------------------------------------------|------------------------|-----------------|-----------------|-----------------|
| <b>1</b>         |                 | <b>Assembly owned Billboards</b>           |                        |                 |                 |                 |
|                  | i.              | CAT 'A'                                    |                        | 3,000.00        | 1,400.00        | 1,400.00        |
|                  | ii.             | CAT 'B' (Memorial Adverts)                 |                        | 700.00          | 300.00          | 300.00          |
|                  | iii.            | CAT 'C' (Small of CAT 'B')                 |                        | 350.00          | 150.00          | 150.00          |
| <b>2</b>         |                 | <b>Hiring of Assembly Facilities</b>       | <b>Per Day</b>         |                 |                 |                 |
|                  | v.              | CAT E - Assembly Forecourt                 |                        | 210.00          | 120.00          | 120.00          |
|                  | vi.             | CAT F – Others                             |                        | 170.00          | 60.00           | 60.00           |
| <b>2</b>         |                 | <b>Official Residence</b>                  |                        |                 |                 |                 |
|                  | i.              | Executive Quarters (DCD)                   |                        |                 | 100.00          | 100.00          |
|                  | ii.             | Senior Staff Quarters                      |                        |                 | 60.00           | 60.00           |
|                  | iii.            | Junior Staff Quarters                      |                        |                 | 40.00           | 40.00           |
| <b>3</b>         |                 | <b>Market Facilities</b>                   | <b>Per Month</b>       |                 |                 |                 |
|                  | i.              | <b>Stores</b>                              |                        |                 |                 |                 |
|                  |                 | CAT A - In Central Business District (CBD) |                        | 210.00          | 80.00           | 100.00          |
|                  |                 | CAT C - Outside CBD                        |                        | 80.00           | 40.00           | 50.00           |
|                  | ii.             | <b>Stalls/sheds</b>                        |                        |                 |                 |                 |
|                  |                 | CAT A - In CBD                             |                        | 9.00            | 15.00           | 20.00           |
|                  |                 | CAT C - Outside CBD                        |                        | 5.00            | 10.00           | 20.00           |
|                  |                 | Registration (New)                         |                        |                 | 300.00          | 300.00          |
|                  | iv.             | <b>Rent of Undeveloped lands</b>           | 4×4ft.                 | 21.00           | 20.00           | 20.00           |
| <b>6</b>         |                 | <b>Rent for Vendor Stands</b>              | <b>Per Month</b>       | 70.00           | 25.00           | 25.00           |

| Main Item | Sub Item | LANDS / PERMITS                                                                           | Unit of Measure                                                  | District | 2025 GHC | 2026 GHC |
|-----------|----------|-------------------------------------------------------------------------------------------|------------------------------------------------------------------|----------|----------|----------|
|           |          | <b>Development /Planning Permits</b>                                                      | <b>Per Project</b>                                               |          |          |          |
| <b>1</b>  |          | <b>Forms</b>                                                                              |                                                                  |          |          |          |
|           | i.       | Development Permit Application Form                                                       |                                                                  | 150.00   | 150.00   | 150.00   |
|           | ii.      | All other Forms (e.g. Temporary structure, Demolition, Renovation, etc.)                  |                                                                  | 100.00   | 100.00   | 100.00   |
| <b>2</b>  |          | <b>BUILDING PROCESSING FEE (Non-Refundable Deposit)</b>                                   |                                                                  |          |          |          |
|           | i.       | <b>RESIDENTIAL BUILDINGS</b>                                                              |                                                                  | 420.00   | 120.00   | 200.00   |
|           |          | 2 storey residential development                                                          |                                                                  | 170.00   | 90.00    | 100.00   |
|           |          | 3 storey residential development (below a gross floor area of 450m <sup>2</sup> )         |                                                                  | 200.00   | 100.00   | 100.00   |
|           |          | 3 storey and above residential development (Above gross floor area of 450m <sup>2</sup> ) | <b>200+30% of 200 per gross floor area of 450m<sup>2</sup></b>   |          |          |          |
|           |          | Apartments                                                                                | Per Unit                                                         | 200.00   | 100.00   | 100.00   |
|           | ii       | <b>COMMERCIAL BUILDINGS</b>                                                               |                                                                  |          |          |          |
|           |          | Filling Station/ Gas Station                                                              |                                                                  | 900.00   | 850.00   | 850.00   |
|           |          | <b>Shops</b>                                                                              |                                                                  |          |          |          |
|           |          | Up to 2 storey shops development                                                          |                                                                  | 200.00   | 100.00   | 100.00   |
|           |          | Shops development (below a gross floor area of 450m <sup>2</sup> )                        |                                                                  | 210.00   | 150.00   | 150.00   |
|           |          | Shops development (above gross floor area of 450m <sup>2</sup> )                          | <b>210 + 30% of 210 per gross floor area of 450m<sup>2</sup></b> |          |          |          |
|           |          | <b>Hotels</b>                                                                             |                                                                  |          |          |          |
|           |          | 1 Storey Hotel building                                                                   |                                                                  | 320.00   | 200.00   | 200.00   |
|           |          | 2 Storey Hotel building                                                                   |                                                                  | 350.00   | 250.00   | 250.00   |
|           |          | 3 Storey Hotel building                                                                   |                                                                  | 450.00   | 350.00   | 350.00   |
|           |          | Building (above a gross floor area of 450m <sup>2</sup> )                                 | <b>450 + 30% of 450 per gross floor area of 450m<sup>2</sup></b> |          |          |          |
|           |          | <b>Restaurants</b>                                                                        |                                                                  |          |          |          |
|           |          | Single storey restaurant                                                                  |                                                                  | 270.00   | 150.00   | 150.00   |
|           |          | 2-Storey restaurant                                                                       |                                                                  | 300.00   | 200.00   | 200.00   |
|           |          | 3-Storey restaurant                                                                       |                                                                  | 400.00   | 300.00   | 300.00   |
|           |          | Building with gross floor area above 450m <sup>2</sup>                                    | <b>400 + 30% of 400 per gross floor area of 450m<sup>2</sup></b> |          |          |          |
|           |          | <b>Banking Hall</b>                                                                       |                                                                  |          |          |          |
|           |          | 1 Storey Banking Hall                                                                     |                                                                  | 350.00   | 200.00   | 200.00   |
|           |          | 2 Storey Banking Hall                                                                     |                                                                  | 500.00   | 300.00   | 300.00   |
|           |          | 3 Storey Banking Hall                                                                     |                                                                  | 750.00   | 500.00   | 500.00   |
|           |          | Banking hall with a gross floor area above 450m <sup>2</sup>                              | <b>750 + 30% of 750 per gross floor area of 450m<sup>2</sup></b> |          |          |          |
|           |          | <b>Radio/TV station building</b>                                                          |                                                                  |          |          |          |
|           |          | 1 storey building                                                                         |                                                                  | 350.00   | 150.00   | 150.00   |
|           |          | 2 storey building                                                                         |                                                                  | 500.00   | 250.00   | 250.00   |
|           |          | 3 storey building                                                                         |                                                                  | 600.00   | 350.00   | 350.00   |

| <b>Main Item</b> | <b>Sub Item</b> | <b>LANDS / PERMITS</b>                                 | <b>Unit of Measure</b>                                           | <b>District</b> | <b>2025 GHC</b> | <b>2026 GHC</b> |
|------------------|-----------------|--------------------------------------------------------|------------------------------------------------------------------|-----------------|-----------------|-----------------|
|                  |                 | Building with gross floor area above 450m <sup>2</sup> | <b>600 + 30% of 600 per gross floor area of 450m<sup>2</sup></b> |                 |                 |                 |
|                  | iii.            | <b>Civic and Cultural</b>                              |                                                                  |                 |                 |                 |
|                  |                 | Offices                                                |                                                                  |                 |                 |                 |
|                  |                 | Up to 2 storey office                                  |                                                                  | 300.00          | 200.00          | 200.00          |
|                  |                 | 3 storey office                                        |                                                                  | 420.00          | 300.00          | 300.00          |
|                  |                 | Building with gross floor area above 450m <sup>2</sup> | <b>420 + 30% of 420 per gross floor area of 450m<sup>2</sup></b> |                 |                 |                 |
|                  |                 | <b>Churches/ Mosque</b>                                |                                                                  |                 |                 |                 |
|                  |                 | 1-Storey                                               |                                                                  | 250.00          | 200.00          | 200.00          |
|                  |                 | 2-Storey                                               |                                                                  | 300.00          | 200.00          | 200.00          |
|                  |                 | 3-Storey                                               |                                                                  | 400.00          | 300.00          | 300.00          |
|                  |                 | Building with gross floor area above 450m <sup>2</sup> | <b>400 + 30% of 400 per gross floor area of 450m<sup>2</sup></b> |                 |                 |                 |
|                  |                 | <b>Hospital/Clinic/Laboratory</b>                      |                                                                  |                 |                 |                 |
|                  |                 | 1-Storey                                               |                                                                  | 300.00          | 200.00          | 200.00          |
|                  |                 | 2-Storey                                               |                                                                  | 450.00          | 300.00          | 300.00          |
|                  |                 | 3-Storey                                               |                                                                  | 550.00          | 350.00          | 350.00          |
|                  |                 | Building with gross floor area above 450m <sup>2</sup> | <b>550 + 30% of 550 per gross floor area of 450m<sup>2</sup></b> |                 |                 |                 |
|                  | iv.             | <b>Factories/ Industrial Buildings</b>                 |                                                                  |                 |                 |                 |
|                  |                 | <b>Warehouse (storage only)</b>                        |                                                                  |                 |                 |                 |
|                  |                 | 1-Storey                                               |                                                                  | 250.00          | 200.00          | 200.00          |
|                  |                 | 2-Storey                                               |                                                                  | 300.00          | 250.00          | 250.00          |
|                  |                 | 3-Storey                                               |                                                                  | 350.00          | 300.00          | 300.00          |
|                  |                 | Building with gross floor area above 450m <sup>2</sup> | <b>350 + 30% of 350 per gross floor area of 450m<sup>2</sup></b> |                 |                 |                 |
|                  |                 | <b>Warehouse and office</b>                            |                                                                  |                 |                 |                 |
|                  |                 | 1-Storey                                               |                                                                  | 300.00          | 300.00          | 300.00          |
|                  |                 | 2-Storey                                               |                                                                  | 350.00          | 350.00          | 350.00          |
|                  |                 | 3-Storey                                               |                                                                  | 450.00          | 450.00          | 450.00          |
|                  |                 | Building with gross floor area above 450m <sup>2</sup> | <b>450 + 30% of 450 per gross floor area of 450m<sup>2</sup></b> |                 |                 |                 |
|                  |                 | <b>Warehouse and Residence</b>                         |                                                                  |                 |                 |                 |
|                  |                 | 1-Storey                                               |                                                                  | 300.00          | 300.00          | 300.00          |
|                  |                 | 2-Storey                                               |                                                                  | 350.00          | 350.00          | 350.00          |
|                  |                 | 3-Storey                                               |                                                                  | 450.00          | 450.00          | 450.00          |
|                  |                 | Building with gross floor area above 450m <sup>2</sup> | <b>450 + 30% of 450 per gross floor area of 450m<sup>2</sup></b> |                 |                 |                 |
|                  |                 | <b>Factories</b>                                       |                                                                  |                 |                 |                 |
|                  |                 | Up to 2-Storey factory                                 |                                                                  | 450.00          | 400.00          | 400.00          |
|                  |                 | Up to 2-Storey factory                                 |                                                                  | 600.00          | 500.00          | 500.00          |
|                  |                 | Factory with gross floor area above 450m <sup>2</sup>  | <b>600 + 30% of 600 per gross floor area of 450m<sup>2</sup></b> |                 |                 |                 |

| <b>Main Item</b> | <b>Sub Item</b> | <b>LANDS / PERMITS</b>                                 | <b>Unit of Measure</b>                                               | <b>District</b> | <b>2025 GHC</b> | <b>2026 GHC</b> |
|------------------|-----------------|--------------------------------------------------------|----------------------------------------------------------------------|-----------------|-----------------|-----------------|
|                  |                 | <b>Education (Private)</b>                             |                                                                      |                 |                 |                 |
|                  |                 | <b>Pre-school</b>                                      |                                                                      |                 |                 |                 |
|                  |                 | 1-Storey                                               |                                                                      | 200.00          | 150.00          | 150.00          |
|                  |                 | 2-Storey                                               |                                                                      | 250.00          | 200.00          | 200.00          |
|                  |                 | 3-Storey                                               |                                                                      | 300.00          | 250.00          | 250.00          |
|                  |                 | Building with gross floor area above 450m <sup>2</sup> | <b>300 + 30% of 300 per gross floor area of 450m<sup>2</sup></b>     |                 |                 |                 |
|                  |                 | <b>Basic School</b>                                    |                                                                      |                 |                 |                 |
|                  |                 | 1-Storey                                               |                                                                      | 250.00          | 150.00          | 150.00          |
|                  |                 | 2-Storey                                               |                                                                      | 360.00          | 200.00          | 200.00          |
|                  |                 | 3-Storey                                               |                                                                      | 500.00          | 300.00          | 300.00          |
|                  |                 | Building with gross floor area above 450m <sup>2</sup> | <b>500 + 30% of 500 per gross floor area of 450m<sup>2</sup></b>     |                 |                 |                 |
|                  |                 | <b>Second Cycle School</b>                             |                                                                      |                 |                 |                 |
|                  |                 | 1-Storey                                               |                                                                      | 500.00          | 300.00          | 300.00          |
|                  |                 | 2-Storey                                               |                                                                      | 600.00          | 400.00          | 400.00          |
|                  |                 | 3-Storey                                               |                                                                      | 750.00          | 500.00          | 500.00          |
|                  |                 | Building with gross floor area above 450m <sup>2</sup> | <b>750 + 30% of 750 per gross floor area of 450m<sup>2</sup></b>     |                 |                 |                 |
|                  |                 | <b>Basic and second cycle</b>                          |                                                                      |                 |                 |                 |
|                  |                 | 1-Storey                                               |                                                                      | 750.00          | 500.00          | 500.00          |
|                  |                 | 2-Storey                                               |                                                                      | 900.00          | 600.00          | 600.00          |
|                  |                 | 3-Storey                                               |                                                                      | 1,000.00        | 800.00          | 800.00          |
|                  |                 | Building with gross floor area above 450m <sup>2</sup> | <b>1,000 + 30% of 1,000 per gross floor area of 450m<sup>2</sup></b> |                 |                 |                 |
|                  |                 | <b>Vocational / Technical</b>                          |                                                                      |                 |                 |                 |
|                  |                 | 1-Storey                                               |                                                                      | 750.00          | 500.00          | 500.00          |
|                  |                 | 2-Storey                                               |                                                                      | 900.00          | 600.00          | 600.00          |
|                  |                 | 3-Storey                                               |                                                                      | 1,000.00        | 800.00          | 800.00          |
|                  |                 | Building with gross floor area above 450m <sup>2</sup> | <b>1,000 + 30% of 1,000 per gross floor area of 450m<sup>2</sup></b> |                 |                 |                 |
|                  |                 | <b>Tertiary</b>                                        |                                                                      |                 |                 |                 |
|                  |                 | 1 storey private tertiary school building              |                                                                      | 1,200.00        | 700.00          | 700.00          |
|                  |                 | 1 storey private tertiary school building              |                                                                      | 1,500.00        | 900.00          | 900.00          |
|                  |                 | 1 storey private tertiary school building              |                                                                      | 2,000.00        | 1,000.00        | 1,000.00        |
|                  |                 | Building with gross floor area above 450m <sup>2</sup> | <b>2,000 + 30% of 2,000 per gross floor area of 450m<sup>2</sup></b> |                 |                 |                 |
|                  | vi.             | <b>Open Space &amp; Recreational Development</b>       |                                                                      |                 |                 |                 |
|                  |                 | Sports complex                                         |                                                                      | 1,200.00        | 700.00          | 700.00          |
|                  |                 | Events centre                                          |                                                                      | 900.00          | 600.00          | 600.00          |
|                  |                 | <b>Renovation/Rehabilitation/Refurb.</b>               |                                                                      | 1,050.00        | 150.00          | 150.00          |
|                  |                 | <b>Hoarding</b>                                        |                                                                      | 300.00          | 200.00          | 200.00          |

| Main Item | Sub Item | LANDS / PERMITS                                                                       | Unit of Measure             | District | 2025 GHC | 2026 GHC  |
|-----------|----------|---------------------------------------------------------------------------------------|-----------------------------|----------|----------|-----------|
|           |          | <b>Demolition</b>                                                                     |                             | 350.00   | 250.00   | 250.00    |
|           |          | <b>Fence Wall Only</b>                                                                |                             | 350.00   | 200.00   | 300.00    |
|           |          | <b>Certificate of Habitation/Occupancy</b>                                            |                             | 350.00   | 200.00   | 200.00    |
|           | vii.     | <b>Validation of Spatial Data</b>                                                     | <b>One Time Payment</b>     |          |          |           |
|           |          | <b>Site Plan Extract</b>                                                              |                             |          |          |           |
|           |          | 0.5 acre                                                                              |                             | 150.00   | 100.00   | 100.00    |
|           |          | 5 acre - 10 acre (Local Plan Extract)                                                 |                             | 1,000.00 | 300.00   | 300.00    |
|           |          | Beyond 11 acres (Local Plan Extract)                                                  |                             | 2,500.00 | 500.00   | 500.00    |
|           |          | <b>Zoning Comments</b>                                                                |                             | 200.00   | 100.00   | 100.00    |
|           |          | <b>Surveying/Demarcation</b>                                                          |                             |          |          |           |
|           |          | 0.16 acre                                                                             |                             | 250.00   | 100.00   | 100.00    |
|           |          | 0.17 acre - 0.32 acre                                                                 |                             | 420.00   | 200.00   | 200.00    |
|           |          | 0.33 acre - 1 acre                                                                    |                             | 670.00   | 400.00   | 400.00    |
|           |          | Above 1 acre                                                                          |                             | 840.00   | 500.00   | 500.00    |
| <b>3</b>  |          | <b>BUILDING PERMIT CHARGES</b>                                                        |                             |          |          |           |
|           | A        | <b>New Development</b>                                                                |                             |          |          |           |
|           | i.       | Building/Permanent Structure                                                          | <i>Cost of construction</i> | 0.63%    | 0.63%    | 0.63%     |
|           | ii.      | Hoarding Permit (only)                                                                | <i>Per Linear Metre</i>     | 10.00    | 10.00    | 10.00     |
|           | iii.     | Fence Wall Permit (only)                                                              | <i>Cost of construction</i> | 0.63%    | 0.63%    | 0.63%     |
|           | iv.      | Mast Permit (Installation)                                                            | <i>One Time Payment</i>     |          |          |           |
|           |          | 30 Metres                                                                             |                             | 20,000   | 20,000   | 20,000.00 |
|           |          | 35 Metres                                                                             |                             | 30,000   | 30,000   | 30,000.00 |
|           |          | Above 35 Metres                                                                       |                             | 32,500   | 30,500   | 30,500.00 |
|           | B        | <b>Building Permit Renewal (upon expiration of original permit/extension of time)</b> |                             |          |          |           |
|           | i.       | Residential                                                                           | <b>Per Case</b>             | 350.00   | 100.00   | 100.00    |
|           | ii.      | Commercial                                                                            |                             | 1,000.00 | 200.00   | 200.00    |
|           | iii.     | Factories/ Industrial                                                                 |                             | 2,800.00 | 500.00   | 500.00    |
|           | iv.      | Civic & Cultural                                                                      |                             | 1,400.00 | 300.00   | 300.00    |
|           | v.       | Recreational Development                                                              |                             | 1,600.00 | 400.00   | 400.00    |
|           | vi.      | Educational                                                                           |                             | 840.00   | 200.00   | 200.00    |
|           | vii.     | Renewal for Temporary Structures                                                      |                             | 210.00   | 60.00    | 60.00     |
|           | C        | <b>Permit to repair/renovate/ rehabilitate/ refurbish</b>                             |                             |          |          |           |
|           | i.       | Telecommunication Mast                                                                | <i>Per Installation</i>     | 7,000.00 | 3,000.00 | 3,000.00  |
|           | ii.      | Telecommunication Mast                                                                | <i>Cost of construction</i> | 0.40%    | 0.40%    | 0.40%     |
|           | D        | <b>Temporary Structure Permit (Constructional Site)</b>                               | <i>Per meter square</i>     | 35.00    | 35.00    | 35.00     |
|           | E        | <b>Temporary Structure Permit</b>                                                     | <i>Per meter square</i>     |          |          |           |
|           | i.       | Containers                                                                            | <i>Twice a year</i>         | 50.00    | 50.00    | 60.00     |

| <b>Main Item</b> | <b>Sub Item</b> | <b>LANDS / PERMITS</b>                         | <b>Unit of Measure</b>  | <b>District</b> | <b>2025 GHC</b> | <b>2026 GHC</b> |
|------------------|-----------------|------------------------------------------------|-------------------------|-----------------|-----------------|-----------------|
|                  | ii.             | Wooden Kiosks/Sheds                            | <i>Twice a year</i>     | 25.00           | 30.00           | 30.00           |
|                  | F.              | <b>Billboards</b>                              | <i>Per meter square</i> |                 |                 |                 |
|                  | vi.             | <b>Banners</b>                                 |                         |                 |                 |                 |
|                  |                 | CAT A - Class A1 (Along First Class Access)    |                         | 14.00           | 14.00           | 14.00           |
|                  |                 | CAT B - Class A2 (Along Second Class Access)   |                         | 10.00           | 10.00           | 10.00           |
|                  |                 | CAT C - Class A3 (Along Third Class Access)    |                         | 7.00            | 5.00            | 5.00            |
|                  | G               | <b>Other Charges</b>                           |                         |                 |                 |                 |
|                  | vii.            | <b>Permit For Construction of Tanks</b>        |                         |                 |                 |                 |
|                  |                 | Tank Farm                                      | <i>Per meter cube</i>   | 1,000.00        | 800.00          | 800.00          |
|                  |                 | Additional Tanks (Filling Stations and Others) | <i>Per Tank</i>         | 1,250.00        | 1,000.00        | 1,000.00        |
|                  |                 | Fuel Pumps                                     | <i>Per Pump</i>         | 2,100.00        | 1,500.00        | 1,500.00        |
| <b>5</b>         |                 | <b>CHANGE OF USE</b>                           |                         |                 |                 |                 |
|                  | A               | <b>Land Use Changes</b>                        |                         |                 |                 |                 |
|                  | i.              | <b>Residential to commercial</b>               |                         |                 |                 |                 |
|                  |                 | Less than 1acre                                |                         | 2,500.00        | 1,500.00        | 1,500.00        |
|                  |                 | 1-5 acres                                      |                         | 4,000.00        | 2,500.00        | 2,500.00        |
|                  | ii.             | <b>Residential to Educational</b>              |                         |                 |                 |                 |
|                  |                 | Less than 1acre                                |                         | 2,000.00        | 1,000.00        | 1,000.00        |
|                  |                 | 1-5 acres                                      |                         | 3,000.00        | 1,500.00        | 1,500.00        |
|                  | iii.            | <b>Residential to Civic and Cultural</b>       |                         |                 |                 |                 |
|                  |                 | Less than 1acre                                |                         | 3,000.00        | 1,170.00        | 1,170.00        |
|                  |                 | 1-5 acres                                      |                         | 4,000.00        | 2,350.00        | 2,350.00        |
|                  | iv.             | <b>Residential to Light Industrial</b>         |                         |                 |                 |                 |
|                  |                 | Less than 1acre                                |                         | 5,000.00        | 2,000.00        | 2,000.00        |
|                  |                 | 1-5 acres                                      |                         | 7,000.00        | 3,000.00        | 3,000.00        |
|                  | vii.            | <b>Open space to Other Issues</b>              |                         |                 |                 |                 |
|                  |                 | Less than 1acre                                |                         | 6,000.00        | 2,350.00        | 2,350.00        |
|                  |                 | 1-5 acres                                      |                         | 7,500.00        | 3,500.00        | 3,500.00        |