

PRESTEA HUNI -VALLEY MUNICIPAL ASSEMBLY

2023 APPROVED FEE-FIXING RESOLUTION

In accordance with Section 145 of the Local Governance Act, 2016, Act 936, which states that "A Municipal Assembly shall levy sufficient rates to provide for the total estimated expenditure to be incurred by the Municipal Assembly during the period in respect of which the rate is levied.

PART I: RATES

Basic Rates

Under Section 146, Sub-Section 3(a) a basic rate of **GH¢1.00** per year is payable by all persons of or above the age of 18 and up to 70 years who reside or own immovable property within the authority of Prestea Huni - Valley Municipal Assembly as the rating Authority.

In addition to the Basic Rate, the following Rates Per Cedi as authorised under Sections 152 and 164 of Local Governance Act, Act 936, among others on the Rateable Value of Immovable Properties situated within the Administrative area of the **Prestea Huni-Valley Municipal Assembly** shall apply except for properties exempted from Rating under Section 149 of the Local Governance Act, 2016, Act 936, the amount to be charged are set out in the schedule below.

Imposition of Rates for 2023 Fiscal Year

	1st Class Residential	0.00196	0.0007488	Bogoso, Aboso, Prestea
	2nd Class Residential	0.00132	0.000637	Huni Valley, Damang, Bondaye, Himan, Awudua

	3rd Class Residential			0.00102	0.00052	Beppoh, Tarkwa Bremang, Eyireso, Bompieso, Kofi Gyan, Insu-Siding, Petepom, Akotom, Samahu
		Item Description	Frequency/ Measure			
	CoA Code			2021	2022	2023
		SPECIAL RATES				
	1413003	Basic Rates		1.00	1.00	1.00
	1413006	Development Levy (LGA Section 146 sub section 3)				
		GENERAL RATES				
	1413001	Property Rates (Refer to Section 3.2 of this Document)				
	1413005	Rates on other Possessions				
	1413005	Bicycle Rates	Per Unit	1.00	1.00	1.00
	1413005	Cattle Rates - Foreigners	Per Animal	30.00	30.00	30.00
	1413005	Cattle Rates - Residents	Per Animal	10.00	10.00	10.00
	1413005	Donkey Rates	Per Animal	10.00	10.00	10.00

	1413005	Pig Rates	Per Animal	10.00	10.00	10.00
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		Subverted Organizations (E.g Cocobod, ECG, SSNIT)	0.04	0.04	0.04
		Industrial	0.0356	0.0356	0.0356
		Commercial	0.002	0.002	0.002
		Mixed Development ...	0.0032	0.0032	0.0032
		Corporations, Parastatals / Companies ...	0.00316	0.00316	0.00316
		Rates Applicable to Mining Companies On Account of Assessed Property			
		Residential Class 1 ...	0.006094	0.006094	0.006094
		Residential Class 2 ...	0.002831	0.002831	0.002831
		Residential Class 3 ...	0.003169	0.003169	0.003169
		Commercial Class 1 and 2 ...	0.012187	0.012187	0.012187
		Light & Heavy Industrial ...	0.020719	0.020719	0.020719
		Mixed Development ...	0.008044	0.008044	0.008044

A minimum rate of GH¢18.00, GH¢15.00 and GH¢12.00 Per Room Per Annum shall be levied on properties in 1st, 2nd and 3rd class residential areas where the rate due is less than the minimum rate Per Annum. This is also applicable where properties are not valued.

		Category "A" - 1st Class Residential	18.00	18.00	18.00
		Category "B" - 2nd Class Residential	15.00	15.00	15.00
		Category "C" - 3rd Class Residential	12.00	12.00	12.00
		Category "A" - Industrial 1st Class	40.00	40.00	40.00
		Category "B" - Industrial 2nd Class	35.00	35.00	35.00

		Category "C" - Commercial 1st Class		30.00	30.00	30.00
		Category "D" - Commercial 2nd Class		27.00	27.00	27.00
		Category "E" - Mixed Development		25.00	25.00	25.00
		Rates on Accounts of Unassessed Properties in Mining Premises				
		Category "A" - Light& Heavy Industrial		250.00	250.00	250.00
		Category "B" - Commercial		100.00	100.00	100.00
		Category "C" - Mixed Development		70.00	70.00	70.00
		Category "A" - 1st Class Residential		50.00	50.00	50.00
		Category "B" - 2nd class Residential		40.00	40.00	40.00
		Category "C" - 3rd class Residential		35.00	35.00	35.00
8.0 SCHEDULE II: REVENUE UPPER LIMITS						
8.1 LICENCES/PERMITS						
8.1.1 BUSINESS LICENCES						
Sub item	CoA Code	Description of Item				
			Frequency/ Measure	2021	2022	2023
	1422111	Abattoir (Private)	Per Annum	Per Annum	Per Annum	Per Annum
		CAT A - Industrial setting (Large)				
		CAT B - Industrial Setting (Medium)				
		CAT C - Industrial Setting (Small)				
		CAT D - Slaughter House (Large)		300.00	300.00	350.00
		CAT E - Slaughter House (Medium)		200.00	200.00	230.00



		CAT F - Slaughter House (Small)		150.00	150.00	170.00
		CAT G - Others		100.00	100.00	120.00
		CAT H - (Cattle)		80.00	80.00	90.00
		CAT I - (Goat, Sheep)		40.00	40.00	50.00
		CAT J - (Slaughtering of Cattle)		25.00	25.00	30.00
		CAT K - (Slaughtering of Sheep/Goat)		10.00	10.00	10.00
		CAT L -(Others)		5.00	5.00	6.00
	1422011	Adinkra Designers/Kente/Smock Weavers & Sellers	Per Annum			
		CAT A - Weavers & Sellers (Large)		250.00	250.00	300.00
		CAT B - Weavers Only (Large)		200.00	200.00	230.00
		CAT C - Sellers Only (Large)		150.00	150.00	170.00
		CAT D - Weavers & Sellers (Medium)		100.00	100.00	120.00
		CAT E - Weavers Only (Medium)		80.00	80.00	90.00
		CAT F - Sellers Only (Medium)		100.00	100.00	120.00
		CAT G - Weavers & Sellers (Small)		70.00	70.00	80.00
		CAT H - Weavers Only (Small)		50.00	50.00	60.00
		CAT I - Sellers Only (Small)		40.00	40.00	50.00

		CAT I - Wax Print Retailer Shops		70.00	70.00	80.00
		CAT I - Retailer B		50.00	50.00	60.00
	1422046	Advertising Companies	Per Annum			
		CAT A - Platinum (minimum of 10 staff)		1,200.00	1,200.00	1,400.00
		CAT B - Gold (minimum of 5 staff)		800.00	800.00	900.00
		CAT C - Silver (minimum of 3 staff)		650.00	650.00	750.00
		CAT D - Bronze (Below 3 staff)		200.00	200.00	230.00
		CAT E		100.00	100.00	120.00
		CAT F		50.00	50.00	60.00
	1422170	Agro Chemical/Farm Inputs Dealers	Per Annum	Per Annum	Per Annum	Per Annum
		CAT A - Manufacturers/ Importers/ Distributors/Retailers		1,000.00	1,000.00	1,200.00
		CAT B - Importers/ Distributors/Retailers		800.00	800.00	900.00
		CAT C - Manufacturers & Importers		650.00	650.00	750.00
		CAT D - Manufacturers & Distributors		550.00	550.00	600.00
		CAT E - Distributors & Retailers		450.00	450.00	500.00
		CAT F - Manufacturers		300.00	300.00	350.00
		CAT G - Importers		250.00	250.00	300.00

		CAT H - Distributors		80.00	80.00	90.00
		CAT I - Retailers		60.00	60.00	70.00
		CAT J - Retailers (Small)		48.00	48.00	60.00
	1422170	Agro Machine Dealers	Per Annum	Per Annum	Per Annum	Per Annum
		CAT A - Importers, Distributors & Retailers		1,200.00	1,200.00	1,400.00
		CAT B - Importers & Distributors		1,000.00	1,000.00	1,200.00
		CAT C - Manufacturers, Distributors, Retailers		800.00	800.00	900.00
		CAT D - Manufacturers & Distributors		650.00	650.00	750.00
		CAT E - Distributors & Retailers		550.00	550.00	600.00
		CAT F - Manufacturers		450.00	450.00	500.00
		CAT G - Importers		300.00	300.00	340.00
		CAT H - Distributors		250.00	250.00	300.00
		CAT I - Retailers		150.00	150.00	200.00
		CAT J - (Spraying machines sale)		80.00	80.00	90.00
		CAT K		60.00	60.00	70.00
		CAT L		48.00	48.00	60.00
	142271	Airline Offices/Operators	Per Annum			
		CAT A - Non-African Carriers				

		CAT B - Local & Regional Carriers				
		CAT C - African Carriers				
		CAT D - Local Carriers				
		CAT E - Agents of Airlines		200.00	200.00	200.00
	1422032	Akpeteshie (liquor) Dealers	Per Annum			
i.		<i>Manufacturers (Distillers)</i>				
		CAT A - Large Scale		500.00	500.00	600.00
		CAT B - Medium Scale		200.00	200.00	230.00
		CAT C - Small Scale		80.00	80.00	90.00
ii.		<i>Distributors</i>				
		<i>Registration</i>		50.00	50.00	50.00
		CAT A - Large scale		100.00	100.00	100.00
		CAT B - Medium Scale		80.00	80.00	90.00
		CAT C - Small Scale		48.00	48.00	60.00
iii.		<i>Home Based/Farm Site</i>				
		CAT A - Pito (daily brewing)		50.00	50.00	60.00
		CAT B - Palm Wine Tappers		50.00	50.00	60.00
iv.		Akpeteshie Sellers Only				
		Distributors (Exportation) License		60.00	60.00	70.00
		Exportation Fee		1.00	1.00	1.00

	142277	Aluminium Fabricators (Doors/Windows)	Per Annum			
		CAT A - Large Scale		1,800.00	1,800.00	2,000.00
		CAT B - Medium Scale		1,500.00	1,500.00	1,700.00
		CAT C - Small Scale		600.00	600.00	700.00
		CAT D - Others		350.00	350.00	400.00
	1422112	Aluminium Pot Dealers ('Dadesen')	Per Annum			
		CAT A - Manufacturers		250.00	250.00	300.00
		CAT B - Distributors		250.00	250.00	300.00
		CAT C - Retailers		180.00	180.00	200.00
		CAT D -(Medium Retail Store)		80.00	80.00	90.00
		CAT E - (Small Retail Store)		50.00	50.00	60.00
		CAT F - (Table Top)		40.00	40.00	50.00
	1422021	Aluminium Manufacturing	Per Annum			
		CAT A - Smelting		15,000.00	15,000.00	17,000.00
		CAT B - Multiple Product Lines		10,000.00	10,000.00	12,000.00
		CAT C - Roofing Sheets only		1,500.00	1,500.00	1,700.00
		CAT D - Saucepan				
		CAT E - Smelting				
		CAT E - Door/Windows		300.00	300.00	350.00

		CAT F- Pots Dealers (Dadesen)		200.00	200.00	230.00
		CAT G		150.00	150.00	200.00
		CAT H - Other Fabricators		100.00	100.00	100.00
	1422112	Aluminium Product Distributors	Per Annum			
		CAT A - Large Scale		300.00	300.00	350.00
		CAT B - Medium Scale		216.00	216.00	250.00
		CAT C - Small Scale		96.00	96.00	100.00
	1422112	Aluminium Product Retailers	Per Annum			
		Category A - Store (Large)		200.00	200.00	230.00
		Category B - Container/Kiosk (Medium)		120.00	120.00	130.00
		Category C - Table Top (Small)		50.00	50.00	60.00
	1422162	Art Gallery	Per Annum			
		CAT A - Own Facility with multi-services		150.00	150.00	170.00
		CAT B - Own Facility with limited-services		80.00	80.00	90.00
		CAT C - Own Facility only		50.00	50.00	60.00
	1422163	Arts & Handicraft Dealers	Per Annum			
		CAT A - Importers		1,800.00	1,800.00	2,000.00
		CAT B - Exporters		500.00	500.00	600.00

		CAT C - Producers (Large)		1,000.00	1,000.00	1,000.00
		CAT D - Producers (Medium)		500.00	500.00	600.00
		CAT E - Producers (Small)		200.00	200.00	230.00
		CAT F - Retailers Only		300.00	300.00	350.00
		CAT G - Container/Kiosk		100.00	100.00	100.00
		CAT H - Table Top		70.00	70.00	80.00
		CAT I - (Electricians, Maison, Plumber etc)		70.00	70.00	80.00
		CAT J - Others		50.00	50.00	60.00
		CAT K - Others		36.00	36.00	40.00
	1422164	Auctioning Firms/Agencies / Auctioneers	Per Annum			
		CAT 'A'		1,000.00	1,000.00	1,200.00
		CAT 'B'		800.00	800.00	900.00
		CAT 'C'		600.00	600.00	700.00
		CAT 'D'		250.00	250.00	300.00
	1422052	Auto Mechanics/ Electricians/Sprayers Etc.	Per Annum			
i.		<i>Air Condition Mechanics</i>				
		CAT A - Formal Company		700.00	700.00	800.00

		CAT B - Informal Garage with Shop		300.00	300.00	350.00
		CAT C - Informal Garage without Shop		200.00	200.00	250.00
		CAT D - Others		100.00	100.00	120.00
ii.		<i>Arc Welders</i>				
		CAT A - Fuel and Water Tankers; Truck Builders		120.00	120.00	130.00
		CAT B - Light vehicle repairs, Container Shops and Iron Gates		80.00	90.00	100.00
		CAT C -Others		48.00	48.00	60.00
iii.		<i>Argon (Aluminium) Welders</i>		150.00	150.00	170.00
iv.		<i>Auto Body Repairers</i>				
		CAT A - Formal Company		1,000.00	1,000.00	1,200.00
		CAT B - Informal Garage with Shop		100.00	100.00	100.00
		CAT C - Informal Garage without Shop		60.00	60.00	70.00
		CAT D - Others		48.00	48.00	60.00
v.		<i>Auto Electricians</i>				
		CAT A - With Battery Charging		80.00	80.00	90.00
		CAT B - Without Battery Charging		65.00	65.00	70.00
		CAT C- Large Scale		70.00	70.00	80.00
		CAT D - Medium Scale		50.00	50.00	60.00

		CAT E - Small Scale		40.00	40.00	50.00
vi.		<i>Auto Mechanics</i>				
		CAT A - Heavy Duty Earthmoving Equipment		150.00	150.00	170.00
		CAT B - Heavy Duty Trucks		80.00	90.00	100.00
		CAT C - Light Duty Trucks (3 to 5 tonnes)		54.00	54.00	60.00
		CAT D - Light Duty Vehicles (Below 3 tonnes)		36.00	40.00	50.00
vii.		<i>Auto Sprayers</i>				
		CAT A - Spraying with Oven		100.00	100.00	150.00
		CAT B - Spraying without Oven		80.00	90.00	100.00
viii.		<i>Auto Upholstery</i>				
		CAT A - Moulding and Seat Cover Sewing		100.00	100.00	100.00
		CAT B - Seat Cover Sewing		80.00	80.00	90.00
ix.		<i>Vulcanisers</i>				
		CAT A - Tyre Repairs, Wheel Balancing, Alignment and Washing Bay		180.00	180.00	200.00
		CAT B - Tyre Repairs, Wheel Balancing and Alignment		160.00	160.00	180.00
		CAT C - Wheel Balancing and Alignment		150.00	150.00	170.00
		CAT D - Tyre Repairs only		50.00	50.00	60.00

		CAT E - (Machine)		54.00	54.00	60.00
		CAT F - (Manual/ Man power)		36.00	40.00	50.00
x.		<i>Brake Specialist</i>		48.00	48.00	60.00
xi.		<i>Carburettor Specialist</i>		48.00	48.00	60.00
xii.		<i>Plastic Welders and Fabricators</i>		48.00	48.00	60.00
xiii.		<i>Radiator Specialist</i>		48.00	48.00	60.00
xiv.		Multiple Service Providers for Auto Works				
		CAT A - Large Scale		120.00	120.00	140.00
		CAT B - Medium Scale		100.00	100.00	120.00
		CAT C - Small Scale		80.00	80.00	90.00
xv.		Windscreen Repairers	Per Annum			
		CAT 'A'		100.00	100.00	120.00
		CAT 'B'		80.00	80.00	90.00
		CAT 'C'		50.00	50.00	60.00
	1422270	Automobile & Part Dealers				
A.		Automobile Companies	Per Annum			
i.		<i>Vehicle Importers/Sales (Brand New)</i>				
		CAT A - Vehicle Assembling and Sale		20,000.00	20,000.00	23,000.00

		CAT B - Heavy Duty Equipment/Vehicle Sales		15,000.00	17,000.00	19,550.00
		CAT C - Light Duty Equipment/Vehicle Sales		10,000.00	15,000.00	17,250.00
ii.		Saloon and Sub Urban Vehicles (SUVs) Sales				
		CAT A - Large Scale (Branded Companies)		10,000.00	10,000.00	12,000.00
		CAT B - Medium Scale (Unbranded Companies)		5,000.00	5,000.00	5,750.00
		CAT C - Small Scale (Unbranded Companies)		4,000.00	4,000.00	4,600.00
		CAT D - Sales Outlets with showrooms		2,000.00	2,000.00	2,300.00
iii.		Used Vehicle Sales (Second-hand Car Dealers)				
		CAT A - Large Scale (Above 50 Vehicles)		2,000.00	2,000.00	2,300.00
		CAT B - Medium Scale (20-49 Vehicles)		1,000.00	1,000.00	1,200.00
		CAT C - Small Scale (Below 20 Vehicles)		800.00	800.00	900.00
iv.		Heavy Equipment Hiring Services				
		CAT A - Mining Equipment (Large)		3,000.00	4,000.00	5,000.00
		CAT B - Mining Equipment (Small)		2,500.00	2,500.00	3,000.00
		CAT C - Construction Equipment (Road & Building - Large)		3,000.00	3,000.00	4,000.00
v.	1422270	Vehicle Assembling & Manufacturing				

		CAT A - Foreign		15,000.00	15,000.00	18,000.00
		CAT B - Local		9,000.00	9,000.00	10,000.00
B.	142270	Bolt and Nut Dealers	Per Annum			
		CAT A - Shop		70.00	70.00	80.00
		CAT B - Table Top		30.00	40.00	50.00
C.	142270	Spare Parts Sales Outlets (New)	Per Annum			
		CAT A - Importers/Wholesalers Only		300.00	300.00	300.00
		CAT B - Retailers (Large)		200.00	200.00	230.00
		CAT C - Retailers (Medium)		120.00	120.00	100.00
		CAT D - Retailers (Small)		90.00	90.00	100.00
D.	142270	Spare Parts Sales Outlets(Second-hand)	Per Annum			
		CAT A - Second-Hand Engine Shops		350.00	300.00	350.00
		CAT B - Retailers (Large)		300.00	300.00	350.00
		CAT C - Retailers (Medium)		200.00	200.00	230.00
		CAT D - Retailers (Small)		100.00	100.00	100.00
		CAT E - Kiosk/Table Top		80.00	80.00	90.00
E.	142270	Tyre/Battery Dealers – New	Per Annum			
		CAT A - Wholesale		1,000.00	1,000.00	1,200.00

		CAT B - Retail (Large)		500.00	500.00	580.00
F.		CAT C - Retail (Medium)		300.00	300.00	350.00
		CAT D - Retail (Small)		400.00	400.00	460.00
		CAT B - Retail		250.00	250.00	300.00
		CAT C - Wayside		150.00	150.00	170.00
G.	1422270	Windscreen Dealers	Per Annum			
		CAT 'A'		250.00	250.00	300.00
		CAT 'B'		200.00	200.00	230.00
		CAT 'C'		150.00	150.00	170.00
	1422270	Bags and Suitcases Dealers	Per Annum			
		Registration		50.00	50.00	50.00
		CAT A - Large Scale		80.00	80.00	90.00
		CAT B - Medium Scale		60.00	60.00	70.00
		CAT C - Small Scale		48.00	48.00	60.00
	1422168	Barbering Shop (floor space and number of points)	Per Annum			
		CAT A - Barbering & Grooming Services		80.00	80.00	100.00
		CAT A - Large Shop (above 5 points)		50.00	60.00	70.00
		CAT B - Medium Shop (3-5 points)		40.00	50.00	60.00

		CAT C - Small Shop (1-2 points)		40.00	40.00	50.00
		CAT D - Mobile Operators		25.00	25.00	30.00
	1422009	Bakeries	Per Annum			
		Registration			50.00	50.00
		CAT A - Large Scale (Industrial operations)		300.00	300.00	400.00
		CAT B - Medium Scale		80.00	80.00	100.00
		CAT C - Small Scale		40.00	40.00	50.00
	1422067	Beer/Wine/Spirits/Soft Drinks Sales	Per Annum			
		CAT A - Depots		350.00	350.00	400.00
		CAT B - Wholesale & Retail		250.00	250.00	300.00
		CAT C - Wholesale		80.00	80.00	100.00
		CAT D - Retail (Large)		40.00	50.00	60.00
		CAT E - Retail (Medium)		40.00	40.00	50.00
	1422133	Bet & Game Centres				
A.		Casino/ Betting Companies	Per Annum			
		Casino Operations		5,000.00	5,000.00	6,000.00
		CAT A - Online Betting		2,000.00	2,000.00	2,300.00
		CAT B - Online + Brick & Mortar/Land Base		1,500.00	1,500.00	1,700.00
		CAT C - Brick and Mortar		1,000.00	1,000.00	1,200.00

		CAT 'D'		700.00	700.00	800.00
		CAT 'E'		500.00	500.00	600.00
B.		Route Operations (Console/console Games)	Per Annum			
		CAT 'A'		300.00	300.00	350.00
		CAT 'B'		250.00	250.00	300.00
		CAT 'C'		200.00	200.00	230.00
		CAT D (Per Machine)		150.00	150.00	200.00
	1422010	<i>Bicycles/Tricycles/Motorcycles Dealers</i>	Per Annum			
		CAT A - Importers/Wholesalers		1,500.00	1,500.00	1,700.00
		CAT B - Sales Outlets (Large)		200.00	200.00	230.00
		CAT C - Sales Outlets (Small-Medium)		100.00	100.00	120.00
		CAT D - Tricycles Only		80.00	80.00	100.00
		CAT E - Bicycles Only		40.00	40.00	50.00
	1422010	<i>Bicycles/Tricycles/Motorcycles Parts Sales</i>	Per Annum			
		CAT A - Multiple Products		100.00	100.00	100.00
		CAT B - Motorcycle/Tricycle with Parts		80.00	80.00	90.00

		CAT C - Motorcycle/Tricycles		60.00	60.00	70.00
		CAT D - Bicycle with Parts		50.00	50.00	60.00
		CAT E - Bicycles		36.00	36.00	40.00
	1422010	Bicycle Tricycle/ Motorcycle Repairers	Per Annum			
		CAT A - Tricycle		35.00	35.00	40.00
		CAT B - Motorcycle		20.00	20.00	20.00
		CAT C - Bicycle		10.00	10.00	10.00
	1422040	Bill Boards/Outdoor Adverts	Dependent on class of access			
i.		Bill Boards (e.g. Road Arches, Unipole spectacular, LEDs, Building wrap or Wall Drape signs, Vehicular Adverts, Banners)	Per m ²			
		CAT A - Class A1 (Along First Class Access)		80.00	80.00	90.00
		CAT B - Class A2 (Along Second Class Access)		70.00	70.00	80.00
		CAT C - Class A3 (Along Third Class Access)		60.00	60.00	70.00
		Other Adverts				
ii.		Aerial Adverts - Planes, Balloons etc	(Per Day Fee in All Zones)	20.00	20.00	25.00
iii.		Bus Stop Shelters				

		CAT A - Class A1		150.00	150.00	200.00
		CAT B - Class A2		100.00	100.00	120.00
		CAT C - Class A3		80.00	80.00	100.00
iv.		Flag Poles	Per Annum			
		CAT A - Class A1		150.00	150.00	200.00
		CAT B - Class A2		100.00	100.00	120.00
		CAT C - Class A3		80.00	80.00	100.00
v.		Group Directional Signs	Per Annum			
		CAT A - Class A1		2,000.00	2,000.00	2,500.00
		CAT B - Class A2		1,500.00	1,500.00	1,800.00
		CAT C - Class A3		1,200.00	1,200.00	1,500.00
vi.	1422280	Lamp post Adverts (Street Light Poles)	Per Annum	100.00	100.00	120.00
vii.		Posters	Per Day		0.30	0.30
viii.		Structures on Designated Spectacular Sites				
ix.		Others (Not categorised above)	Per sq/m per Annum	40.00	40.00	50.00
	1422173	Blacksmith	Per Annum	150.00	150.00	170.00
		Category A		500.00	500.00	600.00

		Category "A" (including Gun Manufacturing)		250.00	250.00	300.00
		Category "B" (eg. Hox, Axe etc Manufacturing)		60.00	60.00	70.00
		Category "C" Others		40.00	40.00	50.00
	1422053	Blocks & Concrete Producers	Per Annum			
		CAT A - Large Scale (Concrete Mixtures and Wares)		300.00	300.00	350.00
		CAT B - Large Scale (Machine and manual for design blocks)		250.00	250.00	300.00
		CAT C - Medium Scale (Machine for blocks only)		200.00	200.00	200.00
		CAT D - Small Scale (Manual blocks only)		150.00	150.00	170.00
		CAT E - Small Scale (Manual design blocks/columns only)		80.00	80.00	90.00
		CAT F - Tiles/Pavement Blocks and Terrazzo Works (Chipping)		50.00	50.00	60.00
	1422174	Boat/Canoe Operators	Per Annum			
		CAT A - Importers				
		CAT B - Local Producers				
	1422280	Book, Stationery, Office Equipment, Computer & Accessory, etc. Shops	Per Annum			
		CAT A - Book Shops, Stationeries, Office Equipment, Computer & Accessories		1,500.00	1,500.00	1,700.00
		CAT B - Computer, Accessories, Office Equipment, Stationery		1,000.00	1,000.00	1,200.00
		CAT C - Computer & Accessories, Office Equipment		800.00	800.00	900.00

		CAT D - Medium size of CAT C		650.00	650.00	700.00
		CAT E - Book Shops, Stationeries		550.00	550.00	600.00
		CAT F - Stationeries, Office Equipment		500.00	500.00	600.00
		CAT G - Medium size of CAT E		350.00	350.00	400.00
		CAT H - Office Equipment Only		300.00	300.00	350.00
		CAT I - Stationery Only		250.00	250.00	300.00
		CAT J - Books Only		200.00	200.00	230.00
		CAT K - Table Top/Truck Pusher		150.00	150.00	180.00
		CAT L - Mobile Vans		100.00	100.00	100.00
		CAT M		60.00	60.00	70.00
		CAT N		40.00	40.00	50.00
		CAT O		30.00	30.00	40.00
	1422273	Boutiques	Per Annum			
		Registration		50.00	50.00	60.00
		CAT A - Large Scale		150.00	150.00	170.00
		CAT B - Medium Scale		80.00	80.00	90.00
		CAT C - Small Scale		70.00	70.00	80.00

		CAT D - Branches of CAT A & B		40.00	40.00	50.00
		CAT E - Others		40.00	40.00	50.00
	1422001	Breweries	Per Annum			
		CAT 'A'				
		CAT 'B'				
		CAT 'C'				
		CAT 'D'				
	1422113	Bridal Homes	Per Annum			
		CAT 'A'		600.00	700.00	800.00
		CAT 'B'		500.00	500.00	600.00
	1422176	Building Materials (Distributor/ Wholesaler)	Per Annum			
		CAT A - Distributor/Wholesaler (Large)		1,500.00	1,500.00	1,700.00
		CAT B - Distributor/Wholesaler (Medium)		1,000.00	1,000.00	1,200.00
		CAT C - Wholesaler (Medium)		800.00	800.00	900.00
		CAT D - Wholesaler (Small)		600.00	600.00	700.00
		CAT E		400.00	400.00	500.00
		CAT F		300.00	300.00	300.00
		CAT G		200.00	200.00	230.00
		CAT H		150.00	150.00	180.00
	1422008	Business Centres	Per Annum			

		CAT A - Internet, Word Processing, Printing and Copying Services plus above 20 Work stations with Internet Service Retailing		1,500.00	1,800.00	2,000.00
		CAT B - Internet, Word Processing, Printing and Copying Services plus above 20 Work stations		80.00	80.00	200.00
		CAT C - Internet, Word Processing, Printing and Copying Services plus 11-20 Work stations		50.00	50.00	120.00
		CAT D - Internet, Word Processing, Printing and Copying Services plus below 11 Work stations		80.00	80.00	100.00
		CAT E - Secretarial Services (Word Processing, Printing and Copying Services)		40.00	40.00	50.00
	1422011	Cane Weavers	Per Annum			
		CAT 'A'		120.00	120.00	140.00
		CAT 'B'		80.00	80.00	90.00
		CAT 'C'		50.00	50.00	60.00
	1422178	Car Washing Bay	Per Annum			
		CAT A - Jet Washing, Restaurant and Drinking Facility		150.00	150.00	200.00
		CAT B - Jet Washing and Drinking Facility		100.00	100.00	100.00
		CAT C - Jet Washing Only		80.00	80.00	90.00
		CAT D - Manual Washing (Medium)		48.00	48.00	60.00

		CAT E - Manual Washing (Small)		36.00	36.00	40.00
	1422181	Contracted Caterers (e.g. School Feeding)	Per Annum			
		CAT A - Above 1,000 pupils		300.00	300.00	350.00
		CAT B - Above 500 to 1,000 pupils		250.00	250.00	300.00
		CAT C - Up to 500 pupils		180.00	180.00	200.00
	1422287	CD Sellers (Audio/Video)	Per Annum			
		CAT A - Shops		40.00	40.00	50.00
		CAT B - Table Tops		35.00	35.00	40.00
		CAT C - Mobile Vans		20.00	20.00	20.00
	1422183	Cement & Limestone Factories	Per Annum			
		CAT 'A'				
		CAT 'B'		20,000.00	20,000.00	25,000.00
		CAT 'C'		18,000.00	18,000.00	20,000.00
	1422184	Ceramics/Pottery Producers/Sellers	Per annum			
		CAT 'A'		50.00	50.00	60.00
		CAT 'B'		40.00	40.00	50.00
	1422185	Ceremonial Hiring Services	Per Annum			
		Registration		50.00	50.00	60.00
		CAT A - Multi Services				

		CAT B - Canopies , Chairs, Tables , cutlery, Glasses, Plates, Serving Trays		550.00	550.00	600.00
		CAT C - Canopies, Chairs, Tables		250.00	250.00	300.00
		CAT D - Single Item of above		50.00	50.00	60.00
		CAT E - Recreational/social facilities (Large)				
		CAT F - Recreational/social facilities (Medium)				
		CAT G - Recreational/social facilities (Small)				
		CAT H - Spinners (Large)		150.00	150.00	180.00
		CAT I - Spinners (Small)		50.00	50.00	60.00
		CAT J - Live Band		200.00	200.00	230.00
		CAT K - Musical/Dance Groups		100.00	100.00	100.00
	1422186	Chandlery (shipping supplies) Services	Per Annum			
		CAT 'A'				
		CAT 'B'				
		CAT 'C'				
	1422187	Cigarette Dealers	Per Annum			
		CAT A - Importers/Wholesalers		250.00	250.00	300.00
		CAT B - Distributors		150.00	150.00	170.00
		CAT C - Retailers		70.00	70.00	80.00
	1422054	Cleaning Companies	Per Annum			

		CAT A - Household/Office (Large)		600.00	600.00	700.00
		CAT B - Household/Office (Medium)		500.00	500.00	600.00
		CAT C - Household/Office (Small)		250.00	250.00	300.00
		CAT D - Household/Office (Very Small)		70.00	70.00	80.00
	1422059	Cocoa Sheds	Per Annum			
		CAT 'A'		5,000.00	5,000.00	5,800.00
		CAT 'B'		3,000.00	3,000.00	3,500.00
		CAT 'C'		1,500.00	1,500.00	1,700.00
	1422188	Cocoa/ Shea Nut/Cotton Buying Companies	Per Annum			
		Registration		500.00	500.00	580.00
		CAT A - Large Scale (Mother Company)		1,800.00	2,250.00	2,500.00
		CAT B - Medium Scale (Mother Company)		1,500.00	1,850.00	2,100.00
		CAT C - Medium Scale (Agent)		500.00	700.00	800.00
		CAT D - Small Scale (Agent)		300.00	450.00	500.00
	1422189	Coconut Oil Production/Sales	Per Annum			
		CAT A - Company (Large Scale)		1,500.00	1,500.00	1,700.00
		CAT B - Company (Medium Scale)		850.00	850.00	1,000.00

		CAT C - Company (Small Scale)		400.00	400.00	500.00
		CAT D - Individuals		80.00	80.00	90.00
	1422190	Coffee/Cashew Buying Companies	Per Annum			
		CAT A - Large Scale (Mother Company)		3,000.00	3,000.00	3,500.00
		CAT B - Medium Scale (Mother Company)		850.00	850.00	1,000.00
		CAT C - Small Scale (Agent)		250.00	250.00	300.00
	1422191	Coffin Dealers	Per Annum			
		CAT A - Importers		200.00	200.00	230.00
		CAT B - Industrial (Manufacture & Sale)		150.00	150.00	200.00
		CAT C - Manual (Manufacture & Sale)		100.00	100.00	100.00
		CAT D - Sales Outlets		80.00	80.00	90.00
		CAT E - Manufacturers Only		50.00	50.00	60.00
	1422189	Cola Nut Buying Companies	Per Annum			
		CAT A - Large Scale				
		CAT B - Medium Scale		80.00	80.00	90.00
		CAT C - Small Scale		50.00	50.00	60.00
	1422115	Cold Storage Facilities	Per Annum			
i.		<i>Importers with Own/Rented Cold Storage Facilities</i>				
		CAT A - Above 2500 Metric Tonnes		2,500.00	2,500.00	2,800.00

		CAT B - 2001 to 2500 Metric Tonnes		2,200.00	2,200.00	2,500.00
		CAT C - 1501 to 2000 Metric Tonnes		1,800.00	1,800.00	2,000.00
		CAT D - 1001 to 1500 Metric Tonnes		1,500.00	1,500.00	1,700.00
		CAT E - 501 to 1000 Metric Tonnes		1,000.00	1,000.00	1,200.00
		CAT F - Up to 500 Metric Tonnes		850.00	850.00	1,000.00
ii.		<i>Non-Importers with Rented Cold Storage Facilities (Local)</i>				
		<i>Registration</i>		300.00	300.00	300.00
		CAT A - Above 1000 Metric Tonnes		600.00	600.00	700.00
		CAT B - 501 to 1000 Metric Tonnes		500.00	500.00	600.00
		CAT C - Up to 500 Metric Tonnes		300.00	300.00	350.00
iii.		<i>Non-Importers with Containerised Cold Storage Facilities (Local)</i>				
		CAT A - 40 Footer Container		200.00	200.00	230.00
		CAT B - 20 Footer Container		120.00	120.00	140.00
		CAT C - Below 20 Footer Container		60.00	60.00	70.00
		CAT D - Deep freezer		36.00	36.00	40.00
	1422045	Commercial Houses/Departmental Stores	Per Annum			
		CAT A - Mall (Large)		2,500.00	2,500.00	3,000.00

		CAT B - Mall (Medium)		2,000.00	2,000.00	2,300.00
		CAT C - Branches of A		1,500.00	1,500.00	1,700.00
		CAT D - Large Supermarkets		1,000.00	1,000.00	1,200.00
		CAT E - Medium Supermarkets		500.00	500.00	600.00
		CAT F - Small Supermarkets		200.00	200.00	230.00
		CAT G - Neighbourhood Shops		150.00	150.00	170.00
		CAT H - Containers/Small Shops		100.00	100.00	100.00
		CAT I - Medium of CAT H		80.00	80.00	90.00
		CAT J - Small of CAT H		45.00	45.00	50.00
	1422193	Commercialised State Companies/ Corporations	Per Annum			
		CAT A - Head Offices		25,000.00	25,000.00	30,000.00
		CAT B - Regional Offices		20,000.00	20,000.00	23,000.00
		CAT C - Branch Offices		18,000.00	18,000.00	20,700.00
		CAT D - District Offices		15,000.00	15,000.00	17,000.00
		CAT E - Local Offices		250.00	250.00	300.00
	1422066	Commissioner of Oath/Letter Writers	Per Annum			
		CAT 'A'		80.00	80.00	90.00

		CAT 'B'		50.00	50.00	60.00
	1422159	Communication Mast Operating Licence	Per Annum /per mast			
		Installation Licence			1,000.00	1,200.00
		CAT A - 1-10 Masts		3,000.00	3,000.00	3,500.00
		CAT B - 11-20 Masts		2,500.00	2,500.00	2,500.00
		CAT C - 21-30 Masts		2,000.00	2,000.00	2,300.00
		CAT D - 31-40 Masts		400.00	400.00	460.00
		CAT E - Above 40 Masts		350.00	350.00	400.00
	1422052	Computer/Accessories/ Office Equipment Repairs	Per Annum			
		CAT A - Large Scale		100.00	100.00	100.00
		CAT B - Medium Scale		70.00	70.00	80.00
		CAT C - Small Scale		50.00	50.00	60.00
	1422194	Condiments/Confectioneries (e.g. Biscuits, toffees and spices)	Per Annum			
		CAT A - Wholesale		300.00	300.00	300.00
		CAT B - Retail		250.00	250.00	280.00
		CAT C - Table Top		50.00	50.00	60.00

	1422281	Construction Artisans e.g.Masons, Carpenters, Plumbers, Electricians, Painters, Steel Benders, Tile Layers etc.				
		CAT 'A'		100.00	100.00	120.00
		CAT 'B'		80.00	80.00	100.00
	1422196	Cooking/Household Utensil Sales	Per Annum			
		CAT 'A'				
		CAT 'B'		100.00	100.00	120.00
		CAT 'C'		80.00	80.00	90.00
	1422021	Cosmetics Production	Per Annum			
		CAT 'A'				
		CAT 'B'				
	1422021	Cosmetic/Personal Care/Hair Product Sales	Per Annum			
		CAT A - Wholesale and Retail		150.00	150.00	170.00
		CAT B - Wholesale Only		100.00	100.00	120.00
		CAT C - Retail		50.00	50.00	60.00
		CAT D - Table top		40.00	40.00	50.00
	1422117	Courier Services	Per Annum			
		CAT A - International Companies		1,000.00	1,000.00	1,200.00
		CAT B - National Companies		800.00	900.00	1,000.00

		CAT C - Small Companies		600.00	700.00	800.00
		CAT D - Others		400.00	400.00	500.00
	1422198	Curtains/Carpets etc. Sales	Per Annum			
		CAT 'A'		100.00	100.00	120.00
		CAT 'B'		60.00	60.00	80.00
		CAT 'C'		50.00	50.00	60.00
	1422110	Custom/Port Agents	Per Annum			
i.		<i>Clearing Agents</i>				
		CAT 'A'		1,000.00	1,200.00	1,500.00
		CAT 'B'		800.00	800.00	1,000.00
		CAT 'C'		600.00	700.00	800.00
		CAT 'D'		300.00	400.00	500.00
ii.		<i>Port Services</i>				
		CAT 'A'				
		CAT 'B'				
		CAT 'C'				
		CAT 'D'				
		CAT 'E'				
		CAT 'F'				
		CAT 'G'				
		CAT 'H'				
	1422147	Digital Embroidery Companies	Per Annum			
		CAT 'A'		300.00	300.00	400.00

		CAT 'B'		200.00	200.00	300.00
	1422199	Dog Licence	Per Annum	10.00	10.00	15.00
	1422199	Dog Sale Licence	Per Annum			
		CAT A - Registered Breeders - With Association		250.00	250.00	300.00
		CAT B- Registered Breeders - Non- Association Members		220.00	220.00	250.00
		CAT C - Exotic & Local		200.00	200.00	230.00
	1422038	Dressmakers/Tailors (Industrial)	Per Annum			
		CAT A - Fashion Designers (Large)		200.00	200.00	230.00
		CAT B - Fashion Designers (Small)		150.00	150.00	170.00
		CAT C - Large Scale (Above 25 workers)		100.00	100.00	100.00
		CAT D - Medium Scale (10-25 workers)		54.00	54.00	60.00
		CAT E - Small Scale (Below 10 workers)		48.00	48.00	60.00
	1422038	Dressmakers/Tailors (Non-Industrial)	Per Annum			
		CAT A - Large Scale		50.00	50.00	60.00
		CAT B - Medium Scale		36.00	40.00	50.00
		CAT C - Small scale		25.00	25.00	30.00
	1422038	Dressmakers/Tailors Services	Per Annum			

		CAT A - Knitting, Haberdashery and Embroidery		100.00	100.00	120.00
		CAT B - Knitting and Embroidery		90.00	90.00	100.00
		CAT C - Embroidery only		75.00	75.00	90.00
		CAT D - Knitting only		75.00	75.00	90.00
		CAT E - Haberdashery Only (sewing items - large)		250.00	250.00	300.00
		CAT F - Haberdashery Only (Small)		100.00	100.00	100.00
	1422119	Drilling Companies	Per Annum			
i.		<i>Mining</i>				
		CAT A - Exploration & Prospecting - (Large)		10,000.00	10,000.00	11,500.00
		CAT B - Exploration & Prospecting - (Medium)		7,000.00	7,000.00	8,000.00
		CAT C - Exploration & Prospecting - (Small)		4,500.00	4,800.00	5,500.00
		CAT D - Ancillary Services	Per Machine	3,000.00	3,000.00	4,000.00
ii.		<i>Oil/Gas</i>				
		CAT A - Exploration & Prospecting - (Large)				
		CAT B - Exploration & Prospecting - (Medium)				
		CAT C - Exploration & Prospecting - (Very Small)				
		CAT D - Ancillary Services		40,000.00	45,000.00	50,000.00
iii.		<i>Water (Borehole)</i>				

		CAT A - Large Scale		5,000.00	5,000.00	5,800.00
		CAT B - Medium Scale		3,500.00	3,500.00	4,000.00
		CAT C - Small Scale		1,500.00	1,500.00	1,700.00
		CAT D - Wells		250.00	250.00	300.00
	1422202	Driving Schools	Per Annum			
		CAT A - Above 6 Vehicles		300.00	300.00	350.00
		CAT B - 4 - 6 Vehicles		250.00	250.00	300.00
		CAT C - 1 - 3 Vehicles		100.00	100.00	100.00
	1422024	Educational Institutions – Private	Per Annum			
A.		GES Regulated Institutions				
i.		CAT A - Grade A		250.00	250.00	300.00
		CAT B - Grade B		200.00	200.00	230.00
		CAT C - Grade C		150.00	150.00	170.00
ii.		<i>Basic School (KG/Primary/Junior High Schools)</i>				
		CAT A - KG/Primary/Junior High Schools(Large)		200.00	200.00	230.00
		CAT B - KG/Primary/Junior High Schools (Medium)		150.00	150.00	170.00
		CAT C - KG/Primary/Junior High Schools (Small)		100.00	100.00	100.00
		CAT D - KG/Primary (Large)		50.00	50.00	60.00

iii.		<i>Secondary Level (Senior High/Technical/ Vocational Schools)</i>				
		CAT A - Large		350.00	350.00	400.00
		CAT B - Medium		300.00	300.00	350.00
		CAT C - Small		250.00	250.00	300.00
		Basic to Secondary School				
		CAT A - Large		200.00	200.00	230.00
		CAT B - Medium		150.00	150.00	170.00
iv.		<i>Tertiary Schools (Private Universities/Nursing & Midwifery Training Colleges/ Specialised Teaching Institutions)</i>				
		CAT A - Chartered Universities (Own Conferred Degrees)		8,000.00	9,000.00	10,000.00
		CAT B - University colleges/Nursing & Midwifery Training Colleges (affiliated)		4,000.00	4,500.00	5,000.00
		CAT C - Tutorial Colleges (Professional Exams eg. ACCA, SAT etc.)		2,000.00	2,500.00	3,000.00
		CAT D - Academy (Training in Special fields eg. Football, Dance etc.)		1,000.00	1,200.00	1,500.00
B.		Non-GES Regulated Institutions				
i.		<i>Training & Vocational Institutions</i>				

		CAT 'A'		250.00	250.00	300.00
		CAT 'B'		250.00	250.00	300.00
		CAT 'C'		250.00	250.00	300.00
		CAT 'D'		250.00	250.00	300.00
ii.		Computer Schools/ Training Centre				
		CAT A - International		250.00	250.00	300.00
		CAT B - Local (Large)		250.00	250.00	300.00
		CAT C - Local (Small)		150.00	150.00	170.00
iii.		Special Tutoring (Professional /Part-Time classes/Remedial School)		250.00	250.00	300.00
v.		Media Schools		250.00	250.00	300.00
vi.		Private Library		-	-	
	1422204	Egg Dealers	Per Annum			
		CAT A - Wholesale		60.00	60.00	70.00
		CAT B - Retail Shops		48.00	48.00	60.00
		CAT C - Mobile Retail		36.00	36.00	40.00
	1422205	Electrical Appliances	Per Annum			
		<i>New & Second-hand</i>				
		CAT A - Importers/Wholesalers		2,000.00	2,000.00	2,300.00
		CAT B - Wholesalers		1,500.00	1,500.00	1,700.00

		CAT C - Retailers (Large)		350.00	350.00	400.00
		CAT D - Retailers - (Small)		250.00	250.00	300.00
		CAT E - Table Top		150.00	150.00	170.00
	1422206	Electrical Security Fencing Companies	Per Annum			
		CAT A - Large Scale		600.00	650.00	700.00
		CAT B - Medium Scale		400.00	450.00	500.00
		CAT C - Small Scale		200.00	250.00	300.00
	1422207	Electronic/Home Appliances/Shops	Per Annum			
		<i>New & Second Hand</i>				
		<i>Registration</i>		100.00	100.00	100.00
		CAT A - Importers/Wholesalers (Large)		350.00	350.00	400.00
		CAT B - Importers/Wholesalers (Small)		250.00	250.00	300.00
		CAT C - Wholesalers cum Retailers (Large)		100.00	100.00	100.00
		CAT D - Wholesalers cum Retailers (Small)		80.00	80.00	90.00
		CAT E - Retailers (Shops and Containers - Large)		74.00	74.00	90.00
		CAT F - Retailers (Shops and Containers - Medium)		50.00	50.00	60.00
		CAT G - Retailers (Shops and Containers - Small)		36.00	36.00	40.00

		CAT H - Retailers (Table Top - Medium)		25.00	25.00	30.00
	1422207	Electronic/Home Appliance Parts Dealers	Per Annum			
		CAT 'A'		80.00	80.00	90.00
		CAT 'B'		50.00	50.00	60.00
		CAT 'C'		36.00	36.00	40.00
	1422247	Energy Suppliers/Dealers				
A.		Power & Energy Dealers	Per Annum			
		CAT A - Production Large (e.g. VRA)		8,000.00	8,500.00	10,000.00
		CAT B - Production Medium (e.g. BUI)		8,000.00	8,500.00	10,000.00
		CAT C - Production Small (e.g. Asogli)		5,500.00	5,500.00	6,000.00
		CAT D - Distribution (GRIDCO)		4,000.00	5,000.00	5,800.00
		CAT E - Retailers (ECG, NEDCO)		4,000.00	5,000.00	5,800.00
B.	1422247	Solar Energy Dealers	Per Annum			
		CAT A – Importers		2,500.00	2,800.00	3,000.00
		CAT B – Manufacturers		2,000.00	2,300.00	2,500.00
		CAT C – Retailers		800.00	500.00	580.00
		CAT D – Technicians		450.00	450.00	500.00
	1422211	Engineering Laboratories	Per Annum			

		CAT A - Geological Services		25,000.00	35,000.00	40,000.00
		CAT B - Industrial Services		10,000.00	15,000.00	17,000.00
		CAT C – Others		9,000.00	13,000.00	15,000.00
		CAT D -(Drilling & Explosive)		8,000.00	12,000.00	14,000.00
		CAT E - (Drilling & Explosive)		7,000.00	10,000.00	12,000.00
		CAT F - (G5, Barbex, Banlaw)		4,000.00	6,000.00	7,000.00
		CAT G - (R.S.C)		2,000.00	4,000.00	5,000.00
		CAT H - (eg. Swaako, Catro etc)		1,000.00	1,600.00	1,800.00
		CAT I - (Indigenous Mining Service)		500.00	500.00	600.00
	1422021	Fabric Dealers – Manufacturing	Per Annum			
		CAT ‘A’				
		CAT ‘B’				
		CAT ‘C’				
	1422213	Fabric Dealers – Sales	Per Annum			
		CAT A - Wholesalers		350.00	350.00	400.00
		CAT B - Distributors		200.00	200.00	230.00
		CAT C - Retailers		90.00	90.00	100.00
		CAT D - Retail		100.00	100.00	100.00
		CAT E - Table Top		50.00	50.00	60.00

	1422051	Feed Mills (Poultry, Pets, Fish etc.) – Production	Per Annum			
		CAT ‘A’		650.00	650.00	750.00
		CAT ‘B’		250.00	250.00	300.00
		CAT ‘C’		100.00	100.00	100.00
	1422282	Feed Sellers	Per Annum			
		CAT A - Wholesalers		100.00	100.00	100.00
		CAT B - Distributors		70.00	70.00	80.00
		CAT C - Retailers		50.00	50.00	60.00
	1422146	Film Production/Distribution	Per Annum			
		CAT A - Film Production cum Distribution				
		CAT B - Film Production		750.00	850.00	1,000.00
		CAT C - Film Distribution		600.00	650.00	700.00
		CAT D - Small Scale of CAT B or C		300.00	380.00	400.00
	1422044	Financial Institutions (Banking)	Per Annum			
		BOG				
		Development Banks		6,000.00	6,000.00	7,000.00
		Universal Banks		4,500.00	4,500.00	5,200.00
		CAT A - Head Office		2,000.00	2,000.00	2,300.00
		CAT B - Branch Office		1,500.00	1,500.00	1,700.00

		CAT C – Agency		1,000.00	1,000.00	1,200.00
		CAT G - Agency Office (for Commercial Banks)		800.00	800.00	900.00
		CAT H - Rural Bank (Branch/District Office)		700.00	700.00	800.00
		CAT I - Agency Office (Rural Bank)		500.00	500.00	580.00
		CAT J - Mobilisation Centres/Vans		250.00	250.00	300.00
		Financial Institutions (Non-Banking)	Per Annum			
i.		Insurance Companies, Debt Servicing Companies, Security Discount Houses etc.				
		CAT A - Head Office		1,500.00	1,500.00	1,700.00
		CAT B - Branch Office		1,000.00	1,000.00	1,200.00
		CAT C - Agency Office		700.00	700.00	800.00
		CAT D – Other		500.00	500.00	580.00
ii.		Micro-Finance Institutions				
-		Saving and Loans Company/Credit Unions				
		CAT A - Head Office		1,000.00	1,000.00	1,200.00
		CAT B – Branch		750.00	750.00	860.00
		CAT C – Agency		600.00	600.00	700.00
		CAT D - Mobilisation Centre		350.00	350.00	400.00

		CAT E - Loan/Business Centre		350.00	350.00	400.00
-		Mobile Money				
		Registration		50.00	50.00	60.00
		CAT 'A'		100.00	100.00	100.00
		CAT 'B'		54.00	54.00	60.00
		CAT 'C'		36.00	36.00	40.00
-		Forex Bureaus		750.00	750.00	860.00
-		Stand Alone ATMs		450.00	450.00	500.00
	1422120	Fish Farming Companies	Per Annum			
		CAT A- International Large Scale				
		CAT B- International Medium Scale				
		CAT C- International Small Scale				
	1422215	Fishing Nets and Accessories Dealers	Per Annum			
		CAT A - Importers/Wholesalers				
		CAT B - Wholesalers				
		CAT C - Retailers		300.00	350.00	400.00
		CAT D - Table Top		80.00	90.00	100.00
	1422063	Floral and Allied Products	Per Annum			
		CAT A - Natural (Large Scale)				
		CAT B - Natural (Medium Scale)				
		CAT C - Natural (Small Scale)				
		CAT D - Artificial (Large Scale)				



		CAT E - Artificial (Small Scale)		80.00	100.00	100.00
	1422121	Freight Forwarding Operators	Per Annum			
		CAT A - Large Scale				
		CAT B - Medium Scale				
		CAT C - Small Scale				
	1422123	Funeral Homes and Mortuaries	Per Annum			
		CAT A - Burial Grounds, Cold Storage for Remains (Morgue), Autopsy & Other Complex Services, Facilities & Practitioners.				
		CAT B - Cold Storage for Remains (Morgue), Autopsy & Advanced Services, Facilities & Practitioners.				
		CAT C - Cold Storage for Remains (Morgue)		2,000.00	2,000.00	2,300.00
	1422123	Funeral – Undertaker’s Licence	Per Annum	550.00	550.00	600.00
	1422217	Furniture Showroom	Per Annum			
		CAT A - Large Scale (Above 5 Vehicles)		750.00	750.00	860.00
		CAT B - Medium Scale (3-5 Vehicles)		550.00	550.00	600.00
		CAT C - Small Scale (1-2 Vehicles)		350.00	350.00	400.00
	1422160	Game Viewing/Commercial TV Viewing Centres	Per Annum			
		CAT A - Large Scale		300.00	400.00	500.00
		CAT B - Medium Scale		200.00	300.00	400.00

		CAT C - Small Scale		100.00	150.00	200.00
	1422218	General Goods - Sales (e.g. Generator, Water pump, Chain saw, etc.)	Per Annum			
		CAT A - Large Scale		1,500.00	1,500.00	1,500.00
		CAT B - Medium Scale		1,200.00	1,200.00	1,400.00
		CAT C - Small Scale		850.00	850.00	1,000.00
		CAT D - Individuals		550.00	550.00	600.00
	1422219	Gift Shops	Per Annum			
		CAT A - Large Scale		100.00	150.00	200.00
		CAT B - Medium Scale		80.00	80.00	100.00
	1422220	Glass Sellers (Tinted /Plain)	Per Annum			
		CAT A - Large Scale		850.00	850.00	1,000.00
		CAT B - Medium Scale		650.00	650.00	700.00
		CAT C - Small Scale		450.00	450.00	500.00
	1422143	Gold/Diamond Dealers	Per Annum			
		Registration		500.00	500.00	600.00
		CAT A - Refinery		3,000.00	3,000.00	3,500.00
		CAT B – Merchants		2,000.00	2,000.00	2,300.00
		CAT C – Agents		900.00	900.00	1,000.00

		CAT D - Goldsmith		400.00	400.00	460.00
	1422221	Graphic Design Companies	Per Annum			
		CAT A - Large Scale		1,500.00	1,500.00	1,700.00
		CAT B - Medium Scale		1,000.00	1,000.00	1,200.00
		CAT C - Small Scale		750.00	750.00	860.00
		CAT D – Individuals		650.00	650.00	760.00
	1422222	Hair & Beauty Service Providers	Per Annum			
		CAT A - Beauty Parlour and School		350.00	350.00	400.00
		CAT B - Beauty Parlour		250.00	250.00	300.00
		CAT C - Salon with pedicure, manicure, braiding/weaving		100.00	100.00	100.00
		CAT D - Big Salon		100.00	100.00	100.00
		CAT E - Small Salon		60.00	60.00	70.00
		CAT F - Braiding and Weaving Only		60.00	60.00	70.00
		CAT G - Braiding Only		48.00	48.00	60.00
	1422144	Harbours	Per Annum			
		CAT A - Merchandise Harbours				
		CAT B - Fishing Harbours				
	1422145	Haulage Companies	Per Annum			
		CAT ‘A’		3,000.00	3,000.00	3,500.00
		CAT ‘B’		1,000.00	1,000.00	1,200.00

		CAT 'C'		500.00	500.00	580.00
		CAT 'D'		300.00	300.00	350.00
	1422026	Health Facilities – Private	Per Annum			
i.		<i>Dental Clinics</i>				
		CAT A - Tertiary Facilities (3 & above Dentists)		100.00	100.00	100.00
		CAT B - Secondary Facilities (2 Dentists)		80.00	80.00	80.00
		CAT C - Primary Facilities (1 Dentist)		50.00	50.00	50.00
ii.		<i>Eye Clinics</i>				
		CAT A - Tertiary Facilities (3 & above Doctors)		100.00	100.00	100.00
		CAT B - Secondary Facilities (2 Doctors)		80.00	80.00	80.00
iii.		<i>Hospitals/Clinics</i>				
		CAT A - Tertiary (11 & Above Doctors)		2,000.00	2,000.00	2,300.00
		CAT B - Secondary (4 to 10 Doctors)		1,500.00	1,500.00	1,700.00
		CAT C - Primary (Up to 3 Doctors)				
iv.		<i>Maternity Homes</i>				
		CAT A - Expanded Services		100.00	100.00	100.00
		CAT B - General Services		100.00	100.00	100.00
v.		<i>Medical Laboratory Facilities</i>				
		CAT A - Tertiary (International Services)		200.00	300.00	400.00

		CAT B - Secondary (CT/MRI Scan/Other laboratorial services)		100.00	200.00	300.00
		CAT C - Primary (Ultra Sound/Reagent(RDT) Only/E-ray/Blood Drawing Services)		100.00	150.00	200.00
vii.		Licenced Herbal Medicine Units				
		CAT A - Foreign Clinics and Shops		700.00	800.00	1,000.00
		CAT B - Foreign Clinics or Shops		300.00	400.00	600.00
		CAT C - Clinic and Medicine Producers (Local)		200.00	300.00	400.00
		CAT D - Clinic Only (Local)		200.00	250.00	300.00
		CAT E - Medicine Producers Only (Local)		100.00	200.00	300.00
		CAT F - Herbal Shops (Local)		250.00	250.00	280.00
		CAT G - Shop on wheel (Mobile)		150.00	150.00	170.00
	1422223	Ice Cream/Yoghurt Dealers	Per Annum			-
		CAT A - Manufacturers (Very Large Scale)		3,000.00	4,000.00	4,600.00
		CAT B - Manufacturers (Large Scale)		1,500.00	1,800.00	2,000.00
		CAT C - Manufacturers (Medium Scale - Local Producers)		1,000.00	1,200.00	1,500.00
		CAT D - Manufacturers (Small Scale -Local Producers)		300.00	400.00	500.00
		CAT E - Wholesale/Depot		100.00	100.00	200.00
		CAT F - Retail		80.00	80.00	90.00

	1422224	Interior/Event Decorators	Per Annum			
		CAT A - Companies (Large)		800.00	800.00	900.00
		CAT B - Companies (Medium)		450.00	450.00	500.00
		CAT C - Individuals		100.00	100.00	100.00
	1422225	Jewellery Shops	Per Annum			
		CAT.A - Retail (Large)		400.00	400.00	460.00
		CAT B - Retail (Medium)		350.00	350.00	400.00
		CAT C - Retail (Small)		250.00	250.00	300.00
		CAT D - Table Top		60.00	60.00	70.00
	1422226	Jewellery Repairers (watches/bracelets, etc.)	Per Annum			
		CAT 'A'		60.00	70.00	80.00
		CAT 'B'		50.00	50.00	60.00
	1422124	Job Placement Agencies	Per Annum			
		CAT 'A'		1,000.00	1,200.00	1,500.00
		CAT 'B'		600.00	650.00	700.00
		CAT 'C'		250.00	300.00	350.00
	1422227	Key Technicians/Cutters	Per Annum	50.00	50.00	60.00
	1422125	Landscapers/Horticulturalists	Per Annum			
		CAT A - Large Scale		150.00	180.00	200.00

		CAT B - Medium Scale		100.00	120.00	150.00
		CAT C - Small Scale		80.00	100.00	120.00
	1422054	Laundry Services	Per Annum			
		CAT A - Large Scale		500.00	500.00	600.00
		CAT B - Medium Scale		250.00	250.00	300.00
		CAT C - Small Scale		70.00	70.00	80.00
	1422286	Leather Works	Per Annum			
		CAT A - Producers (Donkey Skin)		1,500.00	1,800.00	2,000.00
		CAT B - Producers (Industrial)		600.00	700.00	800.00
		CAT C - Producers (Handmade Medium)		150.00	200.00	250.00
		CAT D - Sales/Others		80.00	100.00	120.00
	1423053	Licenced Arms & Ammunition Dealers	Per Annum			
		CAT 'A'		8,000.00	9,000.00	10,000.00
		CAT 'B'		5,000.00	5,500.00	6,000.00
	1422228	Livestock Farms	Per Annum			
		CAT A - Very large-sized		800.00	900.00	1,000.00
		CAT B - Large-sized		500.00	600.00	700.00
		CAT C - Medium-sized		300.00	400.00	500.00

		CAT D - Small-sized		300.00	350.00	400.00
		CAT E - Very Small-sized		100.00	150.00	200.00
	1422016	Lottery Business Operators	Per Annum			
		CAT A - National Lotto Authority		3,500.00	3,500.00	4,000.00
		CAT B - National Marketing Companies/Agents		2,500.00	2,500.00	3,000.00
		CAT C - Private Operators		700.00	700.00	800.00
		CAT D - Lotto Receiver		300.00	300.00	350.00
	1422021	Manufacturing/Processing Companies	Per Annum			
		CAT A - International (Large Scale)		25,000.00	25,000.00	30,000.00
		CAT B - International (Medium Scale)		20,000.00	20,000.00	23,000.00
		CAT C - International (Small Scale)		15,000.00	15,000.00	17,000.00
		CAT D - National (Large Scale)		10,000.00	10,000.00	12,000.00
		CAT E - National (Medium Scale)		8,500.00	8,500.00	10,000.00
		CAT F - National (Small Scale)		6,500.00	6,500.00	7,500.00
		CAT G - Local (Large Scale)		4,500.00	4,500.00	5,200.00
		CAT H - Local (Medium Scale)		3,500.00	3,500.00	4,000.00
		CAT I - Local (Small Scale)		2,500.00	2,500.00	3,000.00

	1422126	Markets & Other Facilities' Management Companies	Per Annum			
		CAT A - Large Scale		8,000.00	9,000.00	1,000.00
		CAT B - Medium Scale		4,000.00	5,000.00	6,000.00
		CAT C - Small Scale		1,000.00	1,500.00	2,000.00
	1422050	Mattress/Foam Products Dealers	Per Annum			
		CAT A - Manufacturers		250.00	250.00	300.00
		CAT B - Wholesalers		150.00	150.00	170.00
		CAT C - Retailers (Medium Scale)		80.00	80.00	90.00
		CAT D - Retailers (Small Scale)		54.00	54.00	60.00
	1422229	Media Houses	Per Annum			
		CAT A - National & Inter-Regional		1,500.00	1,800.00	2,000.00
		CAT B - Regional		1,200.00	1,300.00	1,500.00
		CAT C - District		1,000.00	1,100.00	1,200.00
		CAT D - Community		300.00	400.00	500.00
		CAT E - Recording Studios (Large)		200.00	300.00	400.00
		CAT F - Recording Studios (Medium)		150.00	180.00	200.00
		CAT G - Recording Studios (Small)		50.00	60.00	70.00
		CAT H - Information Centres (Urban)		100.00	100.00	120.00

		CAT I - Information Centres (Rural)		50.00	50.00	60.00
		CAT J - Stand Alone Radio/TV Satellite		500.00	500.00	600.00
C.	1422229	Electronic Media (Television) Operators	Per Annum			
		CAT A - Very Large Scale		4,500.00	4,800.00	5,000.00
		CAT B - Large Scale		3,500.00	3,800.00	4,000.00
		CAT C - Medium Scale		2,500.00	2,800.00	3,000.00
		CAT D - Small Scale		1,500.00	1,800.00	2,000.00
D.	1422229	Printing Houses	Per Annum			
		CAT A - Large Scale		700.00	800.00	1,000.00
		CAT B - Medium Scale		300.00	400.00	500.00
		CAT C - Small Scale		200.00	250.00	300.00
		CAT D - Binders		100.00	120.00	150.00
		CAT E - Others		55.00	55.00	100.00
		CAT F - Newspaper/Periodicals Vendors		48.00	48.00	60.00
	1422230	Medical Supply Companies	Per Annum			
		CAT 'A'		1,000.00	1,000.00	1,200.00
		CAT 'B'		500.00	500.00	600.00
		CAT 'C'		350.00	350.00	400.00

	1422285	Metal Fabricators	Per Annum			
		CAT A - Filling Station Sheds/Trailers/Underground Tanks Moulding		25,000.00	25,000.00	30,000.00
		CAT B - Agro Processing Machines Surface Tanks		3,000.00	3,000.00	3,500.00
		CAT C - Domestic Milling Machines		1,000.00	1,000.00	1,200.00
		CAT D - Canopies and Scaffolding		650.00	650.00	750.00
		CAT E - Pot, Coal pots and Sheet moulders		350.00	350.00	400.00
		CAT F - Chairs and beds, etc.		250.00	250.00	300.00
	1422051	Milling Businesses (For Food)	Per Annum			
		CAT A - Above 3 Machines		150.00	150.00	170.00
		CAT B - 2-3 Machines		90.00	90.00	100.00
		CAT C - 1 Machine Only		48.00	48.00	60.00
	1422231	Mineral Water Producers	Per Annum			
		CAT A - Bottled, Sachet & Filtered Water		400.00	400.00	460.00
		CAT B - Bottled & Sachet Water		300.00	300.00	350.00
		CAT C - Sachet Water		150.00	150.00	170.00
		CAT D- Truck Distributors/ Wholesale Sellers		100.00	100.00	100.00
		CAT E- Wholesale Sellers (Small)		70.00	70.00	80.00

		CAT F- Others-Occasional Suppliers		15.00	15.00	20.00
	1422232	Mineral Water Distribution/Sales	Per Annum			
		CAT A - Depot		750.00	750.00	860.00
		CAT B - Wholesale		450.00	450.00	520.00
		CAT C - Retail (Large)		100.00	100.00	100.00
		CAT D - Retail (Medium)		60.00	60.00	70.00
		CAT E - Retail (Small)		49.00	49.00	60.00
	1422233	Mineral Marketing Companies	Per Annum			
		CAT 'A'		13,000.00	14,000.00	15,000.00
		CAT 'B'		10,000.00	11,000.00	12,000.00
		CAT 'C'		6,000.00	6,500.00	7,000.00
	1422079	Mining Operating Licence	Per Annum			
		CAT A - Large Scale		45,000.00	55,000.00	55,000.00
		CAT B - Medium Scale		25,000.00	32,000.00	35,000.00
		CAT C - Small Scale		10,000.00	15,000.00	17,000.00
		CAT D - Salt Mining		3,000.00	3,500.00	4,025.00
	1422234	Mining Sub-Contractors	Per Annum			
		CAT A - Exploration etc.		45,000.00	45,000.00	50,000.00
		CAT B - Haulage etc.		15,000.00	15,000.00	17,000.00

		CAT C - Automobile, Heavy Duty Equipment (Large)		10,000.00	10,000.00	12,000.00
		CAT D - Automobile, Heavy Duty Equipment (Medium)		5,000.00	5,000.00	5,800.00
		CAT E - Automobile, Heavy Duty Equipment (Small)		4,500.00	4,500.00	5,000.00
		CAT F - Petroleum Services		15,000.00	15,000.00	17,000.00
		CAT G - Mechanical Services (Large)		15,000.00	15,000.00	17,000.00
		CAT H - Mechanical Services (Medium)		8,000.00	8,000.00	9,000.00
		CAT I - Mechanical Services (Small)		5,500.00	5,500.00	6,000.00
		CAT J - Medical Services, Consultants, Technicians etc.		3,000.00	3,000.00	3,500.00
		CAT K - Transport & Catering Services		2,500.00	2,500.00	3,000.00
		CAT L - Other Professional Services		1,500.00	1,500.00	1,700.00
	1422235	Mobile Phone & Accessories Sales/Assembling/Repairs	Per Annum			
		CAT A - Import/Assembling Wholesale/Retail/Repairs		800.00	800.00	900.00
		CAT B - Import/Wholesale/Retail/Repairs		500.00	500.00	600.00
		CAT C - Retail/Repairs		250.00	250.00	300.00
		CAT D - Retail Only		200.00	200.00	200.00
		CAT E - Repairs Only		50.00	50.00	60.00

		CAT F - Repairs Only (Small)		30.00	30.00	40.00
	1422236	Mobile Phone Cards Sales	Per Annum			
		CAT A - Distribution/Retail		100.00	100.00	100.00
		CAT B - Distribution Only		60.00	60.00	70.00
		CAT C - Retail		35.00	35.00	40.00
	1422237	Musical Instrument Sales	Per Annum			
		CAT A - Wholesale/Retail		100.00	100.00	100.00
		CAT B - Retail (Medium)		70.00	70.00	80.00
		CAT C - Retail (Small)		56.00	56.00	60.00
	1422127	Non-Governmental Institutions (Renewal)	Per Annum			
		CAT A - International NGOs/CSOs /FBOs		200.00	200.00	230.00
		CAT B - Local NGOs/CSOs/ FBOs		150.00	150.00	170.00
		CAT C - Community NGOs/CSOs /FBOs		100.00	100.00	100.00
	1422135	On-line Trading	Per Annum			
		CAT A - Multi Services		1,000.00	1,100.00	1,200.00
		CAT B - Dual Services		600.00	700.00	800.00
		CAT C - Single Service		500.00	550.00	600.00
	1422284	Optical Services	Per Annum			

		CAT A - Large Scale		500.00	600.00	700.00
		CAT B - Medium Scale		300.00	400.00	500.00
		CAT C - Small Scale		100.00	150.00	200.00
	1422239	Palm/Kernel Oil Extraction Companies	Per Annum			
		CAT A - Large Scale		1,500.00	1,500.00	1,700.00
		CAT B - Medium Scale		800.00	800.00	900.00
		CAT C - Small Scale		250.00	250.00	300.00
		CAT D – Individuals		120.00	120.00	140.00
	1422136	Paper Product Companies	Per Annum			
		CAT ‘A’		800.00	900.00	1,000.00
		CAT ‘B’		500.00	600.00	700.00
		CAT ‘C’		400.00	450.00	500.00
	1422240	Petrochemical Companies	Per Annum			
		CAT A - Oil Exploration		45,000.00	48,000.00	50,000.00
		CAT B - Refineries		50,000.00	55,000.00	60,000.00
		CAT C - Gas Processing Plants		40,000.00	43,000.00	45,000.00
		CAT D - Oil Import/Storage		17,000.00	18,000.00	20,000.00
		CAT E - Transportation and Storage of CAT A		12,000.00	13,000.00	15,000.00

		CAT F - Transportation and Storage of CAT B		10,000.00	11,000.00	12,000.00
		CAT G - Bulk Oil Distribution Companies of CAT A		6,000.00	7,500.00	8,600.00
		CAT H - Bulk Oil Distribution Companies of CAT B		1,500.00	1,700.00	2,000.00
		CAT I - Fuel Station without Supermarket		1,000.00	1,200.00	1,400.00
		CAT J - Small Fuel Retail without supermarket		800.00	1,000.00	1,200.00
		CAT K - Medium (Filling Station/Surface Tanks)		300.00	500.00	580.00
		CAT L - Small (Filling Station/Surface Tanks)		150.00	300.00	340.00
		CAT M – Lubricants		60.00	100.00	100.00
		CAT N - (Kerosine)		50.00	70.00	80.00
	1422241	Pharmaceutical Companies	Per Annum			
		CAT A - Manufacture Wholesale		1,500.00	1,500.00	1,700.00
		CAT B - Wholesale		1,000.00	1,000.00	1,200.00
		CAT C - Wholesale & Retail		500.00	500.00	580.00
		CAT D – Retail		120.00	120.00	140.00
		CAT E - Compounding Pharmacy		90.00	90.00	100.00
		CAT F - Pharmaceutical Raw Material Suppliers		70.00	70.00	80.00

		CAT G - Licenced Chemical Shop (Small)		50.00	50.00	60.00
	1422047	Photographers / Video Operators	Per Annum			
		CAT A - Photo/Video Company with Labs		550.00	550.00	600.00
		CAT B - Photo/Video Company without Labs		300.00	300.00	350.00
		CAT C - Photographic Laboratory		100.00	100.00	100.00
		CAT D - Photo Shops/Studio		48.00	48.00	60.00
		CAT E - Individual video and photography operators		36.00	36.00	40.00
	1422021	Plastic Processing and Manufacturing Companies	Per Annum			
		CAT A - Bulk Product Lines (e.g. tanks, pipelines)		1,000.00	1,000.00	1,200.00
		CAT B - Light product lines (e.g. Plastic chairs)		650.00	650.00	760.00
		CAT C - Others (Household wares)		400.00	400.00	460.00
		CAT D - Polyethylene		100.00	100.00	100.00
	1422243	Plastic Product Sales (Including Water tanks)	Per Annum			
		CAT A - Wholesale (Large)		250.00	250.00	300.00
		CAT B - Wholesale (Small)		150.00	150.00	170.00
		CAT C - Retail (Large)		100.00	100.00	100.00
		CAT D - Retail (Medium)		80.00	80.00	90.00

		CAT E - Retail (Small)		70.00	70.00	80.00
		CAT F - Polyethylene Sellers		45.00	45.00	50.00
	1422021	Plywood Manufacturers	Per Annum	2,500.00	2,800.00	3,000.00
	1422246	Poultry Farms	Per Annum			
		CAT A - Above 2000 Birds		100.00	100.00	100.00
		CAT B - Up to 2000 Birds		70.00	70.00	80.00
		CAT C - Up to 1000 Birds		50.00	50.00	60.00
		CAT D - Up to 500 Birds		20.00	20.00	20.00
	1422137	Private Meat Van	Per Annum	30.00	40.00	50.00
	1422138	Private Recreational Parks	Per Annum			
		CAT A - Large Scale		600.00	700.00	800.00
		CAT B - Medium Scale		500.00	600.00	700.00
		CAT C - Small Scale		500.00	550.00	600.00
	1422028	Private Security	Per Annum		2,500.00	
		CAT 'A'		2,300.00		2,700.00
		CAT 'B'		2,300.00		2,500.00
		CAT 'C'		1,500.00		1,800.00
	1422025	Professional Firms/Individuals	Per Annum			

i.		(Architectural, Auditing, Accounting, Engineering, Legal Firms etc.)				
		CAT A - International		2,000.00	2,000.00	2,500.00
		CAT B - National		1,300.00	1,300.00	1,500.00
		CAT C - Regional		1,000.00	1,000.00	1,200.00
		CAT D - Local		800.00	800.00	1,000.00
		CAT E - Partnership		600.00	600.00	800.00
		CAT F - Solo		400.00	400.00	500.00
		CAT G - Others		300.00	300.00	400.00
ii.		Draughtsmanship Business				
		CAT 'A'		150.00	150.00	200.00
		CAT 'B'		100.00	100.00	120.00
	1422138	Publishing Houses	Per Annum			
		CAT A - Publishing Cum Wholesale		1,700.00	1,800.00	2,000.00
		CAT B - Publishing and Retail Outlets		1,300.00	1,400.00	1,500.00
		CAT C - Publishing Only (Medium)		800.00	1,000.00	1,200.00
	1422013	Quarry/Sand Operators	Per Annum			
		CAT A - Mechanised Quarry (Large)		3,000.00	3,000.00	3,200.00
		CAT B - Mechanised Quarry (Small)		1,500.00	1,800.00	2,000.00

		CAT C - Sand Winning		400.00	500.00	600.00
		CAT D - Stone, Laterite & Gravels Contractors		200.00	300.00	400.00
		CAT E - Manual Stone Crackers/Labourers		60.00	70.00	80.00
		CAT F- Conveyance fee (Stone)		10.00	10.00	10.00
	1422248	Real Estate Operators	Per Annum			
i.		<i>Agents</i>				
		CAT A - Large Scale		2,800.00	1,900.00	2,000.00
		CAT B - Medium Scale		1,200.00	1,400.00	1,500.00
		CAT C - Small Scale		500.00	650.00	700.00
ii.		<i>Developers</i>				
		CAT A - Large Scale		13,000.00	14,000.00	15,000.00
		CAT B - Medium Scale		8,000.00	9,000.00	10,000.00
		CAT C - Small Scale		5,000.00	6,000.00	7,000.00
iii.		<i>Property Managers</i>				
		CAT A - Large Scale (International)		2,800.00	2,900.00	3,000.00
		CAT B - Medium Scale (National)		1,800.00	1,900.00	2,000.00
		CAT C - Small Scale (Local)		400.00	450.00	600.00
	1422249	Recycling Plants/Companies	Per Annum			
		CAT 'A'		3,000.00	3,200.00	3,500.00

		CAT 'B'		2,500.00	2,800.00	3,000.00
		CAT 'C'		1,600.00	1,800.00	2,000.00
		CAT 'D'		800.00	1,000.00	1,200.00
	1422052	Refrigerator/Air Condition Mechanics	Per Annum			
		CAT 'A'		350.00	350.00	400.00
		CAT 'B'		250.00	250.00	300.00
		CAT C		50.00	50.00	60.00
		Rubber Stamp Makers	Per Annum	30.00	40.00	50.00
	1422251	Safety Goods/Accessories	Per Annum			
		CAT A - Health & Workplace (Large)		600.00	600.00	700.00
		CAT B - Health & Workplace (Medium)		400.00	400.00	500.00
		CAT C - Health Items only		300.00	300.00	400.00
ii	1422251	Fire Extinguisher Dealers				
		CAT 'A'		300.00	300.00	350.00
		CAT 'B'		150.00	150.00	170.00
	1422169	Sanitary Facilities - Private				
i		Bath House Operators	Per Annum			
		CAT A - Above 12 Showers (including toilet facility)		48.00	48.00	60.00

		CAT B - 9 -12 showers (including toilet facility)		36.00	36.00	40.00
		CAT C - Up to 8 showers (including toilet facility)		25.00	25.00	30.00
		CAT D - 13 showers and above		25.00	25.00	30.00
		CAT E - 9-12 Showers		20.00	20.00	20.00
		CAT F - 8 Showers and below		20.00	20.00	20.00
ii.		Toilet Operators (Private)	Per Annum			
		CAT A - Above 24 Seater		70.00	70.00	80.00
		CAT B - Up to 24 Seater		50.00	50.00	60.00
		CAT C - 9-16 Seater		30.00	30.00	40.00
		CAT D - Up to 8 Seater		30.00	30.00	40.00
iii.		Urinal Operators (Private)	Per Annum			
		CAT A - Large Scale		48.00	48.00	60.00
		CAT B - Medium Scale		36.00	36.00	40.00
		CAT C - Small Scale		25.00	25.00	30.00
	1422141	Scrap Metal Dealers	Per Annum			
		CAT A - Large Scale (Export)		600.00	600.00	700.00
		CAT B - Medium Scale (Depot)		400.00	400.00	460.00
		CAT C - Small Scale (Collection Points)		250.00	250.00	300.00

		CAT D - Very Small Scale (Collection Points)		200.00	200.00	230.00
		CAT E - Individual Collectors		100.00	100.00	100.00
	1422015	Service/Filling Stations	Per Annum			
		CAT A - Multi Purpose - Large (eg. Fuel, Shopping Centre, Vulcanizing, Washing bay, etc.)		1,700.00	1,700.00	2,000.00
		CAT B - Multi Purpose - Medium (eg. Fuel, Shopping Centre, Vulcanizing, Washing bay)		1,200.00	1,200.00	1,400.00
		CAT C - Fuel and Shopping Centres		1,000.00	1,000.00	1,200.00
		CAT D - Fuel, and Washing Bay		500.00	500.00	600.00
		CAT E - Fuel Only		300.00	300.00	350.00
		CAT F - Surface Tank Points		100.00	100.00	100.00
		CAT G - Sale of Lubricants		70.00	70.00	80.00
		CAT H - Kerosene		250.00	250.00	280.00
		CAT I - LPG Retail Points of CAT A		650.00	650.00	760.00
		CAT J - LPG Retail Points of CAT B		750.00	750.00	860.00
		CAT K - LPG Only (Large)		550.00	550.00	600.00
	1422252	Shipping Companies	Per Annum			
	1422254	Signage Makers	Per Annum			
		CAT A - Digital		300.00	400.00	500.00

		CAT B - Non-digital		200.00	250.00	300.00
	1422254	Signage Writers	Per Annum			
		CAT A - Electronic		200.00	250.00	300.00
		CAT B - Manual		100.00	120.00	150.00
	1422256	Software Development/ Software Support Companies	Per Annum			
		CAT A - International Companies		8,000.00	9,000.00	10,000.00
		CAT B - National Large		3,000.00	4,000.00	5,000.00
		CAT C - National Medium		300.00	3,200.00	3,500.00
		CAT D - National Small		1,200.00	1,400.00	1,500.00
		CAT E - Individual Developers		500.00	600.00	700.00
	1422260	Straw Basket Weavers and Sales	Per Annum	10.00	20.00	30.00
		Telecommunication Companies	Per Annum			
i.		Internet (Data) Services Providers				
		CAT 'A'		5,000.00	5,000.00	6,000.00
		CAT 'B'		500.00	500.00	580.00
		CAT 'C'		100.00	100.00	100.00
		Phone and Internet Services Providers				
ii.		CAT A - Head Office		2,000.00	2,500.00	3,000.00

		CAT B - Regional/Municipal/District Offices		800.00	900.00	1,000.00
		CAT C - Service Centres (Retail Shops)		90.00	90.00	100.00
		CAT D - Outsourced Service Centres (Retail Shops)		60.00	60.00	70.00
		CAT D - Outsourced Service Centres		45.00	45.00	50.00
iii.		Tower Infrastructure & Companies				
	1422261	Terrazzo Making	Per Annum			
		CAT A - Two machines and above		100.00	100.00	100.00
		CAT B - One Machine		60.00	60.00	70.00
	1422019	Timber Products Retail Outlets	Per Annum			
		CAT A - Large scale		300.00	300.00	350.00
		CAT B - Medium scale- Sawmill & Sales		240.00	240.00	280.00
		CAT C - Medium scale- Sawmill only		150.00	150.00	170.00
		CAT D- Small Scale		100.00	100.00	100.00
		CAT E- Saw Timber sellers		80.00	80.00	90.00
	1422283	Tourism Licenced Facilities	Per Annum			
A.		Accommodation Facilities				
i.		Hotels/ Beach Resorts/ Motels				
		CAT A - Five Star		4,000.00	4,000.00	4,600.00
		CAT B - Four Star		2,000.00	2,000.00	2,300.00

		CAT C - Three Star		1,500.00	1,500.00	1,700.00
		CAT D - Two Star		500.00	500.00	580.00
		CAT E - One Star		300.00	300.00	350.00
		<i>Guest Houses (4-9 Rooms)</i>		200.00	200.00	230.00
		<i>Budget Hotels</i>		200.00	200.00	230.00
ii.		<i>Hostels (Private):</i>				
iii.		CAT A - Above 50 Beds		1,500.00	1,500.00	1,700.00
		CAT B - 21-50 Beds		1,200.00	1,200.00	1,400.00
		CAT C - 11-20 Beds		1,000.00	1,000.00	1,200.00
iv.		CAT D - Up to 10 Beds		800.00	800.00	900.00
		Beach Recreational Facilities				
		CAT 'A'		500.00	500.00	600.00
		CAT 'B'		400.00	400.00	460.00
C.		<i>Body Building Gyms</i>				
		CAT A - Large Scale (Club Setting)		400.00	400.00	460.00
		CAT B - Medium Scale		250.00	250.00	300.00
		CAT C - Small Scale		100.00	100.00	100.00
		CAT D- Sale of Body Bulding Machine		80.00	80.00	90.00
D.		Eating/Catering Houses				

i.		Restaurants				
		CAT A - Grade 1		450.00	450.00	500.00
		CAT B - Grade 2		300.00	300.00	350.00
		CAT C - Grade 3		250.00	250.00	300.00
		Fast Food		180.00	180.00	200.00
ii.		CAT A - Grade 1		170.00	170.00	200.00
-		CAT B - Grade 2		80.00	80.00	90.00
		CAT C - Grade 3		54.00	54.00	60.00
-		<i>Drinking Bars</i>				
		CAT A - Grade 1		100.00	100.00	100.00
		CAT B - Grade 2		80.00	80.00	90.00
-		<i>Snack Bars</i>				
		CAT A - Grade 1		400.00	400.00	460.00
		CAT B - Grade 2		150.00	150.00	170.00
-		<i>Outdoor Catering Establishments</i>				
		CAT A - Grade 1		200.00	200.00	230.00
		CAT B - Grade 2		60.00	60.00	70.00
-		<i>Local Fast Food Vendors</i>				
		CAT A - Grade 1		100.00	100.00	100.00

		CAT B - Grade 2		50.00	50.00	60.00
E.		Event Houses				
		CAT A - Large Scale		1,000.00	1,000.00	1,200.00
		CAT B - Medium Scale		800.00	800.00	900.00
		CAT C - Small Scale		400.00	400.00	460.00
F.		Nightclubs and Theatres				
i.		Nightclub				
		CAT A - Grade 1		100.00	100.00	100.00
		CAT B - Grade 2		80.00	80.00	90.00
ii.		Pub				
		CAT A - Grade 1		100.00	100.00	100.00
		CAT B - Grade 2		80.00	80.00	90.00
iii.		Movie House				
		CAT A - Grade 1		600.00	700.00	800.00
		CAT B - Grade 2		500.00	550.00	600.00
iv.		Theatre				
		CAT A - Grade 1		2,000.00	2,500.00	3,000.00
		CAT B - Grade 2		1,000.00	1,500.00	2,000.00
G.		Spa				
		CAT A - Spa with more than 3 add-on services		1,500.00	1,500.00	1,700.00

		CAT B - Spa with 2 -3 add-on services		800.00	800.00	900.00
		CAT C - Spa Only		350.00	350.00	400.00
H.		Travel Trade Enterprises				
i.		Travel and Tour Operators				
		CAT A - With I.A.T.A. Licence		500.00	500.00	580.00
		CAT B - Without I.A.T.A. Licence		400.00	400.00	460.00
		CAT C - Tour Operators		300.00	300.00	350.00
ii.		Car Hiring/Rental Services				
		CAT A - Large Scale (Heavy Duty Truck eg		800.00	800.00	900.00
		CAT B - Medium Scale (Heavy Duty)		500.00	500.00	580.00
		CAT C - Small Scale		200.00	200.00	250.00
		CAT D- Mini Buses		160.00	180.00	200.00
		CAT E Medium Scale 4x4 and Saloon		150.00	170.00	180.00
		CAT F Small Scale 4x4 and Saloon		100.00	120.00	150.00
		CAT G (Rentals : Equipment Hiring)		80.00	90.00	100.00
	1422129	Transport Companies	Per Annum			
i.		Road				
		CAT A - With own Terminal		4,000.00	5,000.00	6,000.00
		CAT B - Operating from Publicly Owned Terminal		4,000.00	4,500.00	5,000.00

ii.		Rail				
		CAT 'A'		1,600.00	1,800.00	2,000.00
		CAT 'B'		300.00	400.00	500.00
	1422130	Transport Unions (Lorry park Operations)	Per Annum			
		CAT 'A'		1,500.00	1,500.00	1,700.00
		CAT 'B'		1,000.00	1,000.00	1,200.00
		CAT 'C'		200.00	200.00	300.00
	1422132	Treatment/Storage Plants	Per Annum			
i.		<i>Gas Storage Plants</i>		30,000.00	40,000.00	50,000.00
ii.		<i>Waste Treatment Plants</i>				
		CAT A - Sewage		800.00	900.00	1,000.00
		CAT B - E-waste		800.00	900.00	1,000.00
		CAT C - Others		350.00	450.00	550.00
	1422021	Tyre Manufacturing	Per Annum			
		CAT A - Manufacturers				
		CAT B - Remoulding (OTR)		80.00	80.00	100.00
	1422052	TV & Radio Repairers	Per Annum	50.00	50.00	60.00
		CAT A		72.00	72.00	80.00
		CAT B		54.00	54.00	60.00

		CAT C		40.00	40.00	50.00
	1422042	Used Clothing Sales ('Second Hand')	Per Annum			
		CAT A - Importers/Wholesalers		80.00	80.00	90.00
		CAT B – Distributors		55.00	55.00	60.00
		CAT C - Retailers (Shops)		48.00	48.00	60.00
		CAT D - Retailers (Containers/Kiosks/Table tops)		36.00	36.00	40.00
		CAT E - Retailers (Table tops)		20.00	20.00	20.00
	1422265	Utility Vendors	Per Annum			
		CAT 'A'		80.00	80.00	100.00
		CAT 'B'		60.00	60.00	80.00
	1422266	Vehicle - Private Examination Centres	Per Annum			
		CAT 'A'		1,800.00	1,900.00	2,000.00
		CAT 'B'		1,000.00	1,200.00	1,500.00
	1422267	Veterinary Clinic/Hospital	Per Annum			
		CAT A - Vet, Lab and Shop		250.00	250.00	300.00
		CAT B - Vet and Shop		100.00	100.00	100.00
		CAT C - Vet Only		80.00	80.00	90.00
		CAT D - Shop Only		50.00	50.00	60.00

	1422268	Warehouse (Private)	Per Annum			
i.		Customs Bonded Warehouse/Container Depot				
		CAT 'A'		800.00	800.00	900.00
		CAT 'B'		650.00	650.00	760.00
		CAT 'C'		500.00	500.00	580.00
		CAT 'D'		100.00	100.00	100.00
ii.		Un-bonded Warehouse				
		CAT A - 100m x 70m		4,000.00	4,000.00	4,600.00
		CAT B - 80m x 50m		2,500.00	2,500.00	3,000.00
		CAT C - 60m x 30m		850.00	850.00	1,000.00
		CAT D - Others		500.00	500.00	580.00
	1422288	Waste Management Companies	Per Annum			
i.		Dislodging Companies	Per Annum			
		CAT 'A'		200.00	200.00	300.00
		CAT 'B'		150.00	150.00	200.00
ii.		Mine Waste Companies				
		CAT 'A'		21,000.00	21,000.00	24,000.00
		CAT 'B'		12,500.00	12,500.00	14,000.00
		CAT C		8,000.00	8,000.00	9,000.00
iii.		Refuse Collection Companies				

		CAT 'A'		5,000.00	5,000.00	5,800.00
		CAT 'B'		3,000.00	3,000.00	3,500.00
		CAT 'C'		300.00	300.00	350.00
		CAT 'D'		200.00	200.00	230.00
iv.		Refuse Dump Container Managers	Per Annum			
		CAT 'A'		300.00	300.00	350.00
		CAT 'B'		250.00	250.00	300.00
		CAT 'C'		150.00	150.00	170.00
	1422139	Wood Fuel	Per Annum			
		CAT A - Charcoal Producers		30.00	30.00	40.00
		CAT B - Firewood Sellers (Large)		20.00	20.00	20.00
		CAT C - Firewood Sellers (Medium)		20.00	20.00	20.00
		CAT D - Firewood Sellers (Small)		20.00	20.00	20.00
		CAT E - Charcoal Sellers		1.00	1.00	1.00
		Rates on Accounts of Unassessed Properties in Mining Premises	Per Annum			
		CAT A - Light & Heavy Industrial		250.00	250.00	300.00
		CAT B – Commercial		100.00	150.00	200.00
		CAT C - Mixed Development		70.00	80.00	100.00

		CAT A - 1st Class Residential		25.00	25.00	30.00
		CAT B - 2nd Class Residential		20.00	20.00	25.00
		CAT C - 3rd Class Residential		15.00	15.00	20.00
		Rates on Accounts of Unassessed Large Commercial/ Industrial Properties	Per Annum			
		Financial Institutions:				
		CAT "A" - Large Scale (eg. Fiaseman Sikafie Hse)		3,500.00	3,500.00	4,000.00
		CAT "B" -		3,000.00	3,000.00	3,500.00
		CAT "C" – Medium		2,500.00	2,500.00	3,000.00
		CAT "D" -		1,500.00	1,500.00	1,700.00
		CAT "E"- Collection Agency				
		1. Commercial Location		1,000.00	1,000.00	1,200.00
		2. Other Places		450.00	450.00	500.00
		Construction Companies (Road, Building, etc)				
		CAT ‘A’ - Large Scale		30,000.00	30,000.00	35,000.00
		CAT ‘B’ - Medium Scale		25,000.00	25,000.00	30,000.00
		CAT 'C'- Small		15,000.00	15,000.00	17,000.00
		Quarry Plants				

		CAT 'A' - Large Scale		20,000.00	20,000.00	23,000.00
		CAT 'B' - Medium Scale		15,000.00	15,000.00	17,000.00
		CAT 'C'- Small		5,000.00	5,000.00	5,800.00
		Kiosk/ Container				
		CAT 'A' - Temporary Structure(Containers/Kiosk above 40 feet)		30.00	30.00	100.00
		CAT 'B' - Structures (Containers/Kiosk above 20 feet)		20.00	40.00	50.00
		CAT 'C'- Temporary Structure(Kiosk)		10.00	20.00	30.00
		Pastry Service				
		CAT 'A' - (Including Food & Drinks)		54.00	54.00	60.00
		CAT 'B' - Medium Scale		48.00	48.00	60.00
		CAT 'C'- Small Scale		36.00	36.00	40.00
		Commercial Bus Service Providers				
		CAT 'A' - Large Scale (e.g VIP)		450.00	450.00	500.00
		CAT 'B' - Medium Scale (Ford Bus)		200.00	200.00	250.00
		CAT 'C'- Small Scale		150.00	150.00	200.00
		Contractors (Building/Civil/Electrical Works & Service Providers) Registration	Per Annum			
		CAT "A 1" - International (e.g Power, Gas, Oil)		15,000.00	15,000.00	17,000.00

		CAT A - International (e.g. Road Contractors)		7,500.00	7,500.00	8,700.00
		CAT B - Local Road Contractors		3,000.00	3,000.00	3,500.00
		CAT C - A1,B1,C1,D1,K1		750.00	750.00	860.00
		CAT D - A2,B2,C2,D2,K2		350.00	350.00	400.00
		CAT E - A3,B3,C3,D3,K3		250.00	250.00	300.00
		CAT F - Private Revenue Collection Agencies		300.00	300.00	350.00
		CAT G- Suppliers(General)		250.00	250.00	300.00
		CAT H- Supplier (IT Services & Consultancies)		250.00	250.00	300.00
		Decorators	Per Annum			
		CAT A - (Internal Decorators)		150.00	150.00	170.00
		CAT B - (e.g Wedding, Undertaker etc)		100.00	100.00	100.00
		CAT C - Medium (Urban)		50.00	50.00	60.00
		CAT D – Others		36.00	36.00	40.00
		Entertainment & Operators Registration				
		Registration				
		CAT ‘A’ - Betting (Sport & Other Betting)		900.00	900.00	1,000.00
		CAT ‘B’ - Jackpot Operators		500.00	500.00	580.00

		CAT 'C'- Video/TV Game Operators		200.00	200.00	230.00
		CAT 'D'- Spinners		50.00	50.00	60.00
		Entertainment Licence				
		CAT ‘A’ – Casino		4,500.00	4,500.00	5,200.00
		CAT ‘B’ - Video/TV Games		2,250.00	2,250.00	3,000.00
		CAT 'C'- Betting-Agents		1,500.00	1,500.00	1,700.00
		CAT 'D'- Consul Operators		1,250.00	1,250.00	1,400.00
		CAT 'E'- Video House		550.00	550.00	600.00
		CAT 'F'- Live Bands		150.00	150.00	170.00
		CAT 'G'- Discotheques/Nite Clubs		150.00	150.00	170.00
		CAT 'H'- Spinning/Musical Groups		75.00	75.00	90.00
		CAT 'I'- Video Libraries		48.00	48.00	60.00
		Entertainment Operating Licence				
		CAT ‘A’ - Betting (Sport & Other Betting) (Bogoso & Prestea)		1,500.00	1,500.00	1,700.00
		CAT ‘B’ - Betting (Spot & Other Betting) (Aboso & Other)		1,000.00	1,000.00	1,200.00
		CAT 'C'- Video/TV Game Operators		250.00	250.00	300.00
		CAT 'D'- Spinners		150.00	150.00	200.00
		CAT 'E'- Community Radio		200.00	200.00	300.00

		CAT 'F'- Dance & Concert		200.00	200.00	300.00
		CAT 'G'- Spinning Fee (Non-Resident)		25.00	30.00	50.00
		CAT 'I'- Video Libraries		10.00	10.00	10.00
		Jackpot Operators				
		CAT 'A' - (9 or More but not more than 12 Machines shall be negotiated)		1,200.00	1,200.00	1,400.00
		CAT 'B' - (6 to 8 Machines)		900.00	900.00	1,000.00
		CAT 'C'- (4 to 5 Machines)		550.00	550.00	600.00
		CAT 'D'- (2 to 3 Machines)		400.00	400.00	460.00
		CAT 'E'- (1Machine) - Foreign Agent		150.00	150.00	170.00
		CAT 'F'- (1Machine) - Local Agent		100.00	100.00	100.00
		Jackpot Annual Sticker		5.00	5.00	10.00
		Food Stuff				
		CAT 'A' - Maize, Rice, Sugar, Flour (Large)		100.00	100.00	100.00
		CAT 'B' - Maize, Rice, Sugar, Flour (Medium)		70.00	70.00	80.00
		CAT 'C'- Maize, Rice, Sugar, Flour (Small)		50.00	50.00	60.00
	1422217	Furniture/Coffin Showroom				
		CAT 'A' - (Furniture & Coffin Showroom)		300.00	300.00	400.00
		CAT 'B' - (Furniture & Coffin Only)		100.00	150.00	200.00

		CAT 'C'- (Rural Showroom)		80.00	80.00	100.00
		CAT 'D'- Other		36.00	36.00	40.00
		Funeral Homes and Mortuaries				
		Florist (Flower Shop)		150.00	150.00	200.00
		Gift Shops		100.00	100.00	120.00
		Category "A" (Cards & Other items)		48.00	48.00	60.00
		Category "B"		36.00	36.00	40.00
		Mortuaries		800.00	800.00	1,000.00
		Other Business Offices	Per Annum			
		CAT "A"		15,000.00	15,000.00	17,000.00
		CAT "B"		10,000.00	10,000.00	12,000.00
		CAT "C"		7,000.00	7,000.00	8,000.00
		CAT "D"		5,500.00	5,500.00	6,000.00
		CAT "E"		4,500.00	4,500.00	5,200.00
		CAT "F"		3,500.00	3,500.00	4,000.00
		CAT "G"		2,650.00	2,650.00	3,000.00
		CAT "H"		2,500.00	2,500.00	3,000.00
		CAT "I"		1,500.00	1,500.00	1,700.00

		CAT "J"		1,000.00	1,000.00	1,200.00
		CAT "K"		550.00	550.00	600.00
		Industrial Laboratory				
		CAT 'A' (Large Scale e.g. SGS)		1,500.00	1,500.00	1,700.00
		CAT 'B' (Medium Scale e.g. Baysfield, Transworld)		1,000.00	1,000.00	1,200.00
		Internet Services				
		CAT 'A' - Above 10 Machine		150.00	150.00	200.00
		CAT 'B' - 6 - 9 Machines		80.00	80.00	100.00
		CAT 'C'- Less than 5 Machines		60.00	60.00	80.00
		Liquified Petroleum Gas Station				
		CAT 'A' - Large Scale Gas Station		500.00	500.00	600.00
		CAT 'B' - Medium Scale Gas Station		800.00	800.00	900.00
		CAT 'C'- Small Scale Gas Station		600.00	600.00	700.00
		CAT 'D'- Door-to - Door/ Mobile Filling		400.00	400.00	460.00
	1422227	Key Cutters		50.00	50.00	60.00
	1422016	Lotto Operators				
		Registration Fee (All Category)		1,000.00	1,000.00	1,200.00
		Operating Licence				
		CAT 'A' - Operators with Machine		3,500.00	3,500.00	4,000.00

		CAT 'B' - Operators without Mach. (Depends on NLA Draw)		2,500.00	2,500.00	3,000.00
		CAT 'C'- (Lotto Agents)		700.00	700.00	1,000.00
		CAT 'D'- (Lotto Sticker)		300.00	300.00	350.00
		Mobile Sales Vans				
		CAT 'A' - (General Item)		150.00	150.00	170.00
		CAT 'B' - (Single Items)		100.00	100.00	100.00
		CAT 'C'- Others		80.00	80.00	90.00
		Daily Levy/Hawkers		30.00	30.00	40.00
		Visiting Mobile Van		20.00	20.00	20.00
		Metal Scrap Dealers				
		CAT 'A' -Large Scale		600.00	600.00	700.00
		CAT 'B' -Medium Scale		400.00	400.00	500.00
		CAT 'C'- Small Scale		250.00	250.00	300.00
		Exportation of Scraps				
		CAT 'A' -Large Tracks (e.g Articulator)		300.00	300.00	350.00
		CAT 'B' -Medium Tracks		200.00	200.00	230.00
		CAT 'C'- Small Tracks (e.g, KIA)		100.00	100.00	100.00
		Mining Scrap Dealers				
		CAT 'A' - Large Scale (Export)		1,800.00	1,800.00	2,000.00

		CAT 'B' -Medium Scale (Depot)		1,500.00	1,500.00	1,700.00
		CAT 'C'- Small Scale (Collection Points)		450.00	450.00	500.00
		CAT 'D'- Individual Collectors		120.00	120.00	140.00
		Registration & Renewal of Gold Mining Firms/ Companies				
		CAT 'A' - Large Scale Mining		12,000.00	12,000.00	14,000.00
		CAT 'B'- Small Scale Mining		4,500.00	4,500.00	5,200.00
		Service Providers & Suppliers				
		CAT 'A' - Supplier of Goods		6,000.00	6,000.00	7,000.00
		CAT 'B' - Professional Services: (Accounting, Law, Audit & Other Firms)		5,000.00	5,000.00	5,800.00
		CAT 'C'- Suppliers of Parts & Other Service Providers		3,000.00	3,000.00	3,500.00
		CAT 'D'- Security Companies (E.g G4S, Krugerbrent)		2,500.00	2,500.00	3,000.00
		CAT 'E'- Other Mining Services Providers		2,500.00	2,500.00	3,000.00
		CAT 'F'- Catering Services (Primus Catering)		2,500.00	2,500.00	3,000.00
		CAT 'G'- Other Suppliers (E.g. Overall, Boots, etc)		1,000.00	1,000.00	1,200.00
		Drilling Related Activities				
		CAT 'A' - Drilling Services- Large Scale		25,000.00	25,000.00	30,000.00

		CAT 'B' - Drilling Services- Medium Scale		15,000.00	15,000.00	17,000.00
		CAT 'C'- Geological Services		20,000.00	20,000.00	23,000.00
		CAT 'D'- Mine Waste Companies (e.g. Sankofa)		15,000.00	15,000.00	17,000.00
		CAT 'E'- Other Activities		6,000.00	6,000.00	7,000.00
		CAT 'F'- Other Drilling Activities		4,000.00	4,000.00	4,600.00
		Textiles				
		CAT 'A' - Upholtery & Curtain Materials & Cloth Distribution		200.00	200.00	230.00
		CAT 'B' - Upholtery & Curtain Materials & Cloth Distribution		150.00	150.00	170.00
		CAT 'C'- Suiting & Other Materials		120.00	120.00	140.00
		CAT 'D'- Retail Store - Cloth		80.00	80.00	90.00
		CAT 'E'- Retail Kiosk		60.00	60.00	70.00
		CAT 'F'- Retail Table Top		48.00	48.00	60.00
		Multi TV & DSTV Decoder Dealers				
		Registration		70.00	70.00	80.00
		CAT 'A' - Multi TV & DSTV Decoder Dealers		100.00	100.00	120.00
		CAT 'B' -DSTV Decoder Dealers		70.00	70.00	80.00
		CAT 'C'- Multi Decoder Dealers		70.00	70.00	80.00

		CAT 'D'- Multi TV & DSTV Decoder Installers		60.00	60.00	70.00
		Provision & Ordinary Stores for Assorted Item Shops				
		CAT 'A' - Large Scale		250.00	250.00	300.00
		CAT 'B' - Medium		72.00	72.00	80.00
		CAT 'C'- Small Scale (Kiosk)		54.00	54.00	60.00
		CAT 'D'- Table Top		36.00	36.00	40.00
		Plastic Product sales				
		CAT 'A' - Large Scale (Poly Tank Dealers)		250.00	250.00	300.00
		CAT 'B' - Medium Scale		150.00	150.00	170.00
		CAT 'C'- Small Scale		70.00	70.00	80.00
		CAT 'D'- Others		45.00	45.00	50.00
		CAT 'E'- Sales of Disposables and Other Minors Sales		36.00	36.00	40.00
		CAT 'F'- Van Sales - Plastic Products		100.00	100.00	100.00
		Private Communication/Secretarial Services				
		CAT 'A' - (All Services Including Internet)		80.00	80.00	90.00
		CAT 'B' - (Telephone & Secretarial Services)		50.00	50.00	60.00
		CAT 'C'- (Secretarial Services/Comm Centre)		40.00	40.00	50.00

		CAT 'D'- Photocopying Only		20.00	20.00	23.00
		Private Commercial Water Suppliers & Treatment				
		CAT 'A' - Large Scale (e.g. Ghana Water, P2W)		4,000.00	4,000.00	4,600.00
		CAT 'B' - Water Supplier (Urban - Large)		600.00	600.00	700.00
		CAT 'C'- Water Supplier (Urban - Medium)		400.00	400.00	500.00
		CAT 'D'- Borehole Drillers		300.00	300.00	350.00
		CAT 'E'- Small Town Water Supplier/Distribution		250.00	250.00	300.00
		CAT 'F'- Borehole/Point Source		80.00	80.00	90.00
		Private News/ Media Firms				
		CAT 'A' - Radio		200.00	200.00	300.00
		CAT 'B' - Print Media		80.00	80.00	100.00
		CAT 'C'- Community Information Centres		48.00	48.00	60.00
		CAT 'D'- News Paper Vendors		20.00	20.00	20.00
		Postal Service				
		CAT 'A' - (eg. Ghana Post, Bogoso)		70.00	70.00	80.00
		CAT 'B' - (e.g. Branches Outside)		45.00	45.00	50.00
		Professional Services				
		Legal Firms		400.00	400.00	460.00

		Accountancy Firms		400.00	400.00	460.00
		Engineering / Architectural		400.00	400.00	460.00
		Auctioneering		400.00	400.00	460.00
		Consultancy		400.00	400.00	460.00
		Surveyors		400.00	400.00	460.00
		Other Professionals		400.00	400.00	460.00
		Renewal (75% of Registration Cost)		400.00	400.00	460.00
		Sales of General Goods				
		CAT 'A' - (Large)		500.00	500.00	600.00
		CAT 'B' - (Medium)		350.00	350.00	400.00
		CAT 'C'- (Small)		200.00	200.00	230.00
		CAT 'D'- Others		120.00	120.00	140.00
		CAT 'E'- Plumbing Materials, WC, Sink & Others (Large)		100.00	100.00	100.00
		CAT 'F'- Plumbing Materials, WC, Sink & Others		70.00	70.00	80.00
		CAT 'G'- Other		60.00	60.00	70.00
		Sale of Contract Document (Tender Document)				
		CAT 'A' - Large (Approved by Regional Tender Review Committee)		1,000.00	1,000.00	1,200.00

		CAT 'B' - Medium (Approved by Regional Tender Review Committee)		500.00	500.00	580.00
		CAT 'C'- Small (Other)		300.00	300.00	350.00
		Goods & Services				
		CAT 'A' - Above 750,000 (Approved by Regional Tender Review Committee)		500.00	500.00	580.00
		CAT 'B' - Medium (Approved by Regional Tender Review Committee)		300.00	300.00	350.00
		CAT 'C'- Small Scale		150.00	150.00	170.00
		Goods & Services				
		Prospecting Fee		2,000.00	2,000.00	2,300.00
		Registration: Large		500.00	500.00	580.00
		Other		300.00	300.00	350.00
		Conveyance				
		Catergory "A"- Double Axle		30.00	30.00	35.00
		Catergory "B"- Single Axle		15.00	15.00	20.00
		Catergory "C"- KIA Truck		10.00	10.00	10.00
		Small Scale Mining				
		CAT 'A' - Prospecting for Gold & Registration: Large		15,000.00	15,000.00	20,000.00
		CAT 'B' - Others		13,000.00	13,000.00	15,000.00
		CAT 'C'- Regist. of Crushing/Milling & Chamfer Machines		8,000.00	8,000.00	10,000.00

		CAT 'D'- Monthly Renewal Crushing/Milling & Chamfer		1,500.00	1,500.00	2,000.00
		Tyres/Battery Dealers/Car Accessories				
		Category "A"- (eg. Konadu Tyre Centre, ABC)		100.00	150.00	100.00
		Category "B"- (Home Use)		80.00	80.00	100.00
		Category "C"- (Battery Only)		70.00	70.00	80.00
		Category "D"- Car Accessories		50.00	50.00	60.00
		Category "E"- Car Accessories		48.00	48.00	60.00
		Traditional Medical Practitioners				
		Category "A"- (Large e.g Hans, Advance, etc)		100.00	100.00	100.00
		Category "B"- (Small, Pedlers)		70.00	70.00	80.00
		Category "C"- (Small, Pedlers)		50.00	50.00	60.00
		Timber Processing (Sawmills)/ Sales Outlets				
		CAT 'A' -Large Scale		300.00	300.00	350.00
		CAT 'B' -(Medium Scale-Sawmill & Sales)		240.00	240.00	280.00
		CAT 'C'- (Medium Scale-Sawmill Only)		150.00	150.00	170.00
		CAT 'D'- Small Scale		100.00	100.00	100.00
		CAT 'E'- (Sawn Timber Sellers)		80.00	80.00	90.00

		Timber Conveyance				
		CAT 'A' - Timber Logs		10.00	10.00	10.00
		CAT 'B' - (Truck with Boards)		80.00	80.00	90.00
		CAT 'C'- (KIA Truck with Boards)		40.00	40.00	50.00
		CAT 'D'- (Small KIA Truck)		20.00	20.00	20.00
		Video House				
		Registration of Video Houses		100.00	100.00	100.00
		CAT 'A'		200.00	200.00	230.00
		CAT 'B'		150.00	150.00	170.00
		CAT 'C'		100.00	100.00	100.00
		Wheel Barrow Hirers				
		CAT 'A' - (Over 20 Wheel Barrows)		100.00	100.00	100.00
		CAT 'B' - (10 to 20 Wheel Barrows)		60.00	60.00	70.00
		CAT 'C'- (UP to 9 Wheel Barrows)		48.00	48.00	60.00
		Beds Dealers				
		CAT A - Producers/Wholesalers/ Retailers		60.00	60.00	80.00
		CAT B - Producers Only		40.00	40.00	50.00
		CAT C - Retailers Only		20.00	20.00	30.00
		CAT D - Retailers (Table Top)		15.00	15.00	20.00

		Finishing/Retail				
		CAT A - Large Scale		2,100.00	2,100.00	2,400.00
		CAT B - Medium Scale		1,050.00	1,050.00	1,200.00
		CAT C - Small Scale		560.00	560.00	400.00
		CAT D - Very Small Scale		125.00	125.00	140.00
		Roofing Material Dealers				
		CAT A - Manufacture/Sales		1,500.00	1,500.00	1,700.00
		CAT B - Sales & Installation		1,000.00	1,000.00	1,200.00
		Business Administrative Office				
		CAT A - Head Office		800.00	800.00	900.00
		CAT B - Regional/Branch Office		650.00	650.00	750.00
		CAT C - Municipal/District/Local Office		250.00	250.00	300.00
		Cable Manufacturers				
		CAT 'A'				
		CAT 'B'				
		CAT 'C'				
		CAT 'D'		3,000.00	3,500.00	4,000.00
		Canopy Producers				
		CAT A - Tarpaulin Fabric Sewing and metal Fabricators		250.00	250.00	300.00
		CAT B - Metal Fabricators		200.00	200.00	200.00

		CAT C - Fabric Sewing		65.00	65.00	70.00
		Water Tanker Suppliers /Distribution	Per Annum			
		CAT A - Water Tanker Suppliers (Large - above 10 Vehicles)		650.00	650.00	750.00
		CAT B - Water Tankers Suppliers (Meduim - 5 to 10 Vehicles)		500.00	500.00	580.00
		CAT C - Water Tanker Suppliers (Small - below 5 vehicles)		350.00	350.00	400.00
		CAT D - Mobile Polytank Water Suppliers (Medium)		170.00	170.00	200.00
		CAT E - Mobile Polytank Water Suppliers (Small)		100.00	100.00	100.00
		CAT F - Others		60.00	60.00	70.00
		CAT G - Distribution		200.00	200.00	300.00
		Fabric Dealers – Manufacturing	Per Annum			
		CAT A - Large Scale		1,000.00	1,000.00	1,200.00
		CAT B - Medium Scale		700.00	700.00	800.00
		CAT C - Small Scale		200.00	200.00	230.00
		Fabric Dealers – Sales	Per Annum			
		CAT A - Imports/Wholesale		800.00	800.00	1,000.00
		CAT B - Wholesale and Retail		400.00	400.00	500.00
		CAT C - Wholesale		150.00	150.00	200.00

		CAT D - Retail		80.00	80.00	100.00
		CAT E - Table Top		50.00	50.00	60.00
		Leasing & Mortgage Finance Companies				
		CAT A - Head Office		1,300.00	1,300.00	1,500.00
		CAT B – Branch		800.00	800.00	1,000.00
		Microcredit/Money Lenders				
		CAT A - Head Office		1,500.00	1,500.00	1,700.00
		CAT B – Branch		500.00	500.00	580.00
		Rural & Community Banks				
		CAT A - Head Office		750.00	750.00	860.00
		CAT B – Branch		500.00	500.00	580.00
		CAT C – Agency		300.00	300.00	350.00
		CAT D - Mobilisation Centre		100.00	100.00	100.00
		Financial NGOs				
		CAT A - Head Office		300.00	300.00	350.00
		CAT B – Branch		200.00	200.00	230.00
		Forex Bureaus				
		CAT A - Head Office		400.00	400.00	500.00
		Insurance Companies	Per Annum			
		Non-Life Insurance				

		CAT A - Head Office		6,500.00	6,500.00	7,500.00
		CAT B - Branch Office		4,500.00	4,500.00	5,000.00
		CAT C - Agency Office		2,500.00	2,500.00	3,000.00
		Life Insurance				
		CAT A - Head Office		4,500.00	4,500.00	5,200.00
		CAT B - Branch Office		2,500.00	2,500.00	3,000.00
		CAT C - Agency Office		1,000.00	1,000.00	1,200.00
		Re-insurance & Brokerages		1,500.00	1,500.00	2,000.00
		Brokers				
		CAT A - Main Office		1,300.00	1,300.00	1,500.00
		CAT B - Branch Office		800.00	800.00	1,000.00
		Footwear Dealers				
		Footwear Producers				
		CAT A - Large (Industrial/Handmade)		350.00	350.00	400.00
		CAT B - Medium (Industrial/Handmade)		200.00	200.00	230.00
		CAT C - Small (Handmade)		50.00	50.00	60.00
		Footwear Sales – New				
		CAT ‘A’		80.00	80.00	100.00
		CAT ‘B’		50.00	60.00	80.00

		CAT 'C'		30.00	40.00	50.00
		Footwear Sales – Used				
		CAT 'A'		60.00	60.00	80.00
		CAT 'B'		50.00	50.00	60.00
		CAT 'C'		30.00	30.00	40.00
		Footwear Accessory Sales				
		CAT 'A'		60.00	60.00	80.00
		CAT 'B'		50.00	50.00	60.00
		CAT 'C'		30.00	30.00	40.00
		Footwear Repairers (Cobblers)				
		CAT 'A'		30.00	30.00	40.00
		CAT 'B'		15.00	15.00	20.00
	1422091	Foreign Trade Goods Dealers)	Per Annum			
		Exporters of General Goods				
		CAT A - Timber		1,200.00	1,200.00	1,500.00
		CAT B - Cash Crops		700.00	800.00	1,000.00
		CAT C - Food Crops		600.00	600.00	800.00
		CAT D - African Clothing/Ornaments		500.00	500.00	600.00
		CAT E - Cosmetic Products		400.00	400.00	500.00

		CAT F - Footwear		300.00	300.00	400.00
		CAT G - Others		200.00	200.00	300.00
		CAT H - Combination of C, D, E & F		400.00	400.00	500.00
		Importers of General Goods				
		CAT A - Food Crops		800.00	800.00	1,000.00
		CAT B - Clothing		700.00	700.00	800.00
		CAT C - African Clothing/Ornaments		600.00	600.00	700.00
		CAT D - Cosmetic Products		500.00	500.00	600.00
		CAT E - Footwear		400.00	400.00	500.00
		CAT F - Combination of A to E		300.00	300.00	400.00
		Gas Cylinder/ Stoves & Accessory Dealers				
		CAT A - Large Scale		200.00	200.00	230.00
		CAT B - Medium Scale		100.00	100.00	100.00
		CAT C - Small Scale		50.00	50.00	60.00
		Grain Distributors	Per Annum			
		CAT A - Wholesale		250.00	250.00	300.00
		CAT B - Retail		150.00	150.00	200.00
		CAT C - Others		120.00	120.00	150.00

		<i>Specialised Hospitals/Clinics (Chiropractic/ Homeopathic/ Prosthetics/ Esteopathic/ Physiotherapy etc.)</i>				
		CAT A - Large Scale		300.00	300.00	400.00
		CAT B - Medium Scale		200.00	200.00	300.00
		CAT C - Small Scale		150.00	150.00	200.00
		Convalescent/Geriatric (Aged) Homes				
		CAT 'A'		80.00	80.00	100.00
		CAT 'B'		50.00	50.00	60.00
		Machine Shops (Workshop for making or repairing machines)				
		CAT A - Large Scale		300.00	300.00	350.00
		CAT B - Medium Scale		250.00	250.00	300.00
		CAT C - Small Scale		150.00	150.00	170.00
		Machine Sharpening Operators				
		CAT A - Stationed with shops		30.00	30.00	40.00
		CAT B - Mobile		15.00	15.00	20.00
	1422285	Fabrication Materials Dealers				
		CAT A - Large Scale		2,500.00	2,500.00	3,000.00

		CAT B - Medium Scale		1,500.00	1,500.00	1,700.00
		CAT C - Small Scale		1,000.00	1,000.00	1,200.00
	1422231	Mineral Water Accessory Shops				
		CAT 'A'		250.00	250.00	300.00
		CAT 'B'		150.00	150.00	170.00
		CAT 'C'		50.00	50.00	60.00
	1422243	Plastic/ Bottle Dealers - Used	Per Annum			
		CAT 'A'		800.00	800.00	900.00
		CAT 'B'		400.00	400.00	460.00
		CAT 'C'		150.00	150.00	170.00
		Rubber Cutting Machine Operators	Per Annum			
		CAT 'A'		50.00	50.00	60.00
		CAT 'B'		40.00	40.00	50.00
		Satellite TV/Dish Installation Dealers				
		CAT 'A'		150.00	150.00	200.00
		CAT 'B'		120.00	120.00	150.00
		CAT 'C'		80.00	80.00	100.00
		Ship Maintenance/Repair Companies	Per Annum			

		CAT 'A'		4,000.00	4,000.00	5,000.00
		CAT 'B'		3,000.00	3,000.00	4,000.00
		CAT 'C'		2,000.00	2,000.00	3,000.00
		CAT 'D'		1,800.00	1,800.00	2,000.00
		CAT 'E'		1,300.00	1,300.00	1,500.00
		Trade/Custom/ Inspection Companies	Per Annum			
		CAT 'A'		2,000.00	2,000.00	2,500.00
		CAT 'B'		1,300.00	1,300.00	1,500.00
		CAT 'C'		600.00	600.00	800.00
		Coffee Shop				
		CAT A - Grade 1		150.00	150.00	200.00
		CAT B - Grade 2		100.00	100.00	120.00
		CAT C - Grade 3		80.00	80.00	100.00
		Salad Bars				
		CAT A - Grade 1		150.00	150.00	200.00
		CAT B - Grade 2		100.00	100.00	120.00
		CAT C - Grade 3		80.00	80.00	100.00
		Highway Rest Stops				

		CAT A - Grade 1		400.00	400.00	500.00
		CAT B - Grade 2		300.00	300.00	400.00
		CAT C - Grade 3		200.00	200.00	250.00
8.3 FEES						
		Description of Item	Frequency/ Measure	2020	2021	2022
1423006		Burial (Cemetery) Fees				
		General	Per Burial			
		CAT A - 1 - 5 years		20.00	20.00	25.00
		CAT B - 6 -17 years		30.00	40.00	50.00
		CAT C - Adults (18 years & above)		150.00	150.00	170.00
		CAT D - Tombstone e.g. marble, terrazzo, vault		700.00	800.00	1,000.00
		CAT E - Concrete Vault with building		1,000.00	1,500.00	2,000.00
		CAT H - Concrete Vault with tombstone		300.00	400.00	500.00
		CAT G - Concrete Vault with iron bars/chain fencing		60.00	80.00	100.00
		CAT E - Concrete Vault		50.00	50.00	60.00
		Grave space reservation - Public Cemetery				
		CAT A - Allocation	Onetime Payment	1,000.00	2,000.00	3,000.00
		CAT B - Renewal/ Maintenance	Per Annum	800.00	900.00	1,000.00

	Cremation	Per Burial			
	CAT A - Foreigners		200.00	200.00	230.00
	CAT B - Non Association Members, Ghanaians		180.00	190.00	200.00
	CAT C - Association Members, Ghanaians		150.00	170.00	180.00
	Exportation of corpse (Outside Country)	Onetime Payment	2,000.00	2,000.00	2,200.00
	Mausoleum	Per burial	80.00	90.00	100.00
	Burials at Home (Applicable only to Areas with designated burial sites)	Per burial	10,000.00	15,000.00	20,000.00
	Exhumation of Corpse	Per Court Order	150.00	150.00	170.00
1423839	Business/Product Promotion	One Week	60.00	80.00	100.00
1423860	Conservancy				
1423012	Sanitary Facilities				
	Franchised				
	Public Toilet Operators	Per Month	0.20	0.30	0.50
	WC & Other Technologies	Per Visit	1.00	1.00	1.00
	KVIP	Per Visit	0.20	0.30	0.40
	Public Bath house Operators	Per Month	0.20	0.30	0.50
	Public Urinal Operators	Per Month	0.20	0.30	0.50
	Assembly Operated				
	Public Toilet	Per Visit	0.50	0.80	1.00

	Public Bathhouse				
	- No shower	Per Visit	0.30	0.50	0.60
	- With shower	Per Visit	0.20	0.30	0.50
	Public Urinals	Per Visit	0.20	0.30	0.50
	Crusade Outreach /Concert Programmes	Per Day	10.00	20.00	30.00
1423861	Environmental Health Inspection and Certification fee	Per Visit	80.00	90.00	100.00
	Application Forms		3.00	4.00	5.00
	Suitability (Health) Certification				
	CAT A - Water Producers/Food Processing Vendors				
	Large Scale		120.00	130.00	150.00
	Medium Scale		90.00	100.00	120.00
1423862	Export/Conveyance				
	Animals				
	Cow (Foreign Heardsmen)	Per animal	5.00	5.00	7.00
	Cow (Local Heardsmen)	Per animal	1.00	2.00	3.00
	Sheep, Goats, Pigs, Donkey, Dog etc.	Per animal	2.00	2.00	2.00
	Birds	Per bird	1.00	1.00	1.00
	Fish	Per basket	1.00	1.00	1.00

	Bush Meat	Per animal	1.00	1.00	1.00
	Bamboo	Per 100 Culms	15.00	15.00	15.00
	Cane/Rattan				
	CAT A	Per Bundle	2.00	2.00	3.00
	CAT B	Per Maxi bag	2.00	2.00	2.00
	CAT C	Per Mini bag	1.00	1.00	1.00
	Charcoal	Per bag	2.00	2.00	2.00
	Cotton	Per load			
	- Articulated Truck	Per load	15.00	20.00	25.00
	- Mummy Truck	Per load	10.00	15.00	20.00
	- Kia Truck	Per load	5.00	6.00	7.00
	Cola Nut				
	CAT A	Per Maxi bag	2.00	2.00	2.00
	CAT B	Per Mini bag	1.00	1.00	1.00
	Firewood				
	- Articulated Truck	Per load	20.00	20.00	30.00
	- Mummy Truck	Per load	10.00	10.00	20.00
	- Kia Truck	Per load	10.00	10.00	10.00

	- Abossey Okai macho motor king/ Donkey Cart	Per load	5.00	5.00	5.00
	Fruits (Banana, Mango, Pawpaw, Pineapple, Pear, Oranges etc.)	Per crate/bag/ basket	3.00	4.00	5.00
	Cereals (millet, sorghum, maize, beans, guinea corn etc.)				
	Maxi bag		1.00	2.00	2.00
	Mini bag		0.50	1.00	1.00
	Coconut				
	Limestone				
	- Above 7 Tonnes	Per load	30.00	30.00	30.00
	- 6 to 7 Tonnes	Per load	10.00	20.00	20.00
	- Up to 5 Tonnes	Per load	10.00	10.00	10.00
	Milled Foods (Corn dough, Cassava dough, Groundnut paste, Gari etc.)	Per bag/ Per container	1.00	1.00	1.00
	Palm Fruit	Per Load			
	- Articulated Truck	Per load	30.00	30.00	30.00
	- Mummy Truck	Per load	20.00	20.00	20.00
	- Kia Truck	Per load	10.00	10.00	10.00
	- Abossey Okai Macho'	Per load	5.00	5.00	5.00
	- Motor king'	Per load	2.00	2.00	2.00

	Stones/Quarry/Gravel Products				
	Stones/Quarry/Gravel Products				
	- Above 7 Tonnes	Per load	50.00	55.00	60.00
	- 6 to 7 Tonnes	Per load	30.00	35.00	40.00
	Sand				
	- Above 7 Tonnes	Per load	20.00	25.00	30.00
	- 6 to 7 Tonnes	Per load	20.00	23.00	25.00
	- Up to 5 Tonnes	Per load	15.00	18.00	20.00
	Smoked Meat/Fish	Per Bag	10.00	10.00	20.00
		Small Bag	5.00	7.00	10.00
	Roots and Tubers				
	<i>Yam</i>				
	- Count	100 pieces	5.00	8.00	10.00
	- Articulator Truck	Per load	150.00	180.00	200.00
	- Mummy Truck	Per load	50.00	55.00	60.00
	- Kia Truck	Per load	30.00	35.00	40.00
	- 'Abossey Okai macho'	Per load	20.00	22.00	25.00
	- 'Motor king'	Per load	18.00	20.00	22.00
	<i>Cocoyam, Cassava, Potato, etc.</i>				
	CAT A	Per Maxi bag	5.00	6.00	7.00

	CAT B	Per Mini bag	5.00	6.00	7.00
	Vegetable dealers	Per bag/crate/ basket	1.00	1.00	1.00
	Palm Oil, Coconut Oil, Groundnut Oil	Per gallon (4.5 Litres)	2.00	2.00	2.00
	Shea Nuts	Per Maxi bag	20.00	30.00	50.00
		Per Mini Bag	20.00	20.00	30.00
	Shea Butter	Per tonne	10.00	10.00	10.00
	Sawn Wood Export				
	- KIA Truck	Per Load	50.00	70.00	90.00
	- Tipper Truck	Per Load	30.00	50.00	60.00
	- Cargo Truck	Per Load	30.00	50.00	70.00
	- Articulator Truck	Per Load			
	Off-Loading/Landing Fee				
	CAT A - Articulator Truck		60.00	70.00	80.00
	CAT B - Cargo trucks & Buses		50.00	50.00	50.00
1423243	Hawkers' Fee	Per Month			
	CAT A - Barbers		2.00	2.00	2.00
	CAT B - Used Shoe Sellers		5.00	5.00	4.00
	CAT C - Used Clothe Sellers		5.00	5.00	5.00

	CAT D - Herbal Medicine Sellers		3.00	3.00	3.00
	CAT E - Watch/Necklace Sellers		5.00	5.00	5.00
	CAT F - Confectionary Sellers		5.00	5.00	5.00
	CAT G - Cloth and Material Sellers		5.00	5.00	5.00
	CAT H - Leather Product Sellers		5.00	5.00	5.00
	CAT I - Foodstuff Sellers		1.00	1.00	1.50
	CAT J - Others		1.00	1.00	1.00
1423246	Information Van Hiring (Assembly's)	Per Use			
	CAT A - Public Use		80.00	100.00	150.00
	CAT B - Private Use		200.00	300.00	500.00
	ICT Centre Operations (Assembly's)				
1423863	Lorry Park Fee				
	Commercial Vehicles	Per day			
	Taxi		1.00	1.00	1.00
	Mini Bus Up to 12-23 Seater		2.00	2.00	2.00
	Bus/Kia Up to 24-33 Seater		2.00	2.00	2.00
	Bus/Kia (33 Seater)		3.00	3.00	3.00
	Articulated truck		5.00	5.00	5.00

	Tipper truck		2.00	2.00	2.00
	Rig Saw (Yellow Tricycle)		1.00	1.00	1.00
	Non-Lorry Park Mobile Vehicles (e.g. Taxi)		2.00	2.00	2.00
	Wheel Cart /Trolley		0.50	0.50	0.50
	Private Vehicles	Per Hour			
	Saloon Cars		2.00	2.00	2.00
	Long parking full day		5.00	6.00	7.00
	Mini Cargo Bus		4.00	4.00	5.00
	Medium Trucks		4.00	40.00	5.00
	Big Cargo Trucks		6.00	8.00	10.00
	Articulated Trucks		10.00	15.00	20.00
	Monthly Parking (for all vehicles)		30.00	40.00	50.00
	<i>Urban Passenger Transport Fee (e.g. BRT/Ayalolo Buses)</i>				
	Type A Permit Fee		150.00	150.00	150.00
	Route Registration Fee		40.00	50.00	60.00
	Route Extension		100.00	100.00	100.00
1423001	Market	Per day/night			

	Market Tolls (Daily/ Night Tolls)		1.00	1.00	1.00
1423011	Marriage Fees			100.00	100.00
	Ordinance (Cap 127)	Per Registration	100.00	100.00	100.00
	Customary Marriage (Resident)	Per Registration	40.00	40.00	50.00
	Customary Marriage (Foreign)	Per Registration	400.00	400.00	460.00
	Divorce Certificate (Customary)	Per Document	300.00	400.00	400.00
	Certificate of Marriage	Per Document	50.00	50.00	60.00
	Certified True Copy	Per document	50.00	50.00	60.00
	Filing of Notice/Caveat	Per Case	20.00	20.00	30.00
	Marriage ceremony (Week-end)	Per Case	200.00	200.00	200.00
	Search Fee (for marriage registration)	Per Case	50.00	50.00	50.00
	Search Fee (Marriage Certificate)	Per document	50.00	50.00	50.00
	Registration of Churches for Marriage	Per Church	250.00	250.00	300.00
	Spinster/ Bachelor Certificate	Per Document			
1422029	Mobile Sales Vans (Per Vehicle)	Per Day			
1423015	On-Street Parking				
	All Vehicle Types	Up to First 3 hours	2.00	2.00	2.00

	All Vehicle Types	Additional time (per hour)	1.00	1.00	1.00
	Company parking	Per Day	2.00	2.00	2.00
	Shop Owners Parking	Per week	5.00	5.00	5.00
	Other Fees				
	Declaration of Household		100.00	100.00	100.00
1423201	Sale of Contract Documents (All categories) –	One Time Payment			
	CAT A - Above 550,000 (Approved by Regional Tender Review Committee)		500.00	800.00	1,000.00
	CAT B - Above 75,000 - 550,000 (Approved by Entity Tender Committee)		400.00	450.00	500.00
	CAT C - Up to 75,000 (Approved by Entity Head)		250.00	280.00	300.00
	Class B (Mun./Dist.)				
	Goods & Services				
	CAT A - Above 400,000 (Approved by Regional Tender Review Committee)		500.00	600.00	800.00
	CAT B - Above 50,000 - 400,000 (Approved by Entity Tender Committee)		400.00	500.00	600.00
	CAT C - Up to 50,000 (Approved by Entity Head)		300.00	400.00	500.00
	Works				



	CAT A - Above 550,000 (Approved by Regional Tender Review Committee)		500.00	800.00	1,000.00
	CAT B - Above 90,000 - 550,000 (Approved by Entity Tender Committee)		500.00	600.00	700.00
	CAT C - Up to 90,000 (Approved by Entity Head)		300.00	400.00	500.00
	Search Fee (General Information)		50.00	60.00	70.00
	Slaughter				
	CAT A - Slaughter of Cow/Donkey		80.00	80.00	90.00
	CAT B - Slaughter of Sheep/Goat/ Pig		40.00	40.00	50.00
	Meat Van (Assembly - Door to Door Delivery)				-
	CAT A - Cow	Per Animal	5.00	5.00	6.00
	CAT B - Small Animals	Per Animal	5.00	5.00	6.00
1423866	Special Registration Fee				
1423866	Mining Companies' Registration	Onetime Payment			
	CAT A - Large Scale		10,000.00	10,000.00	12,000.00
	CAT B - Medium Scale		5,000.00	6,000.00	7,000.00
	CAT C - Small Scale		4,000.00	4,500.00	5,000.00
	CAT D - Prospecting		10,000.00	10,000.00	10,000.00

	CAT E - Publication		2,000.00	2,000.00	3,000.00
	CAT F - Publication (Quarry)	Per publication/ location	1,000.00	1,000.00	1,200.00
	CAT G - Salt Mining				
1423866	Non-Governmental Institutions' Registration	Onetime Payment			
	CAT A - International NGOs/CSOs		200.00	200.00	230.00
	CAT B - Local NGOs/CSOs		150.00	150.00	170.00
	CAT C - Community CSOs/CSOs		100.00	100.00	100.00
	Registration of Associations	Per Annum			
	CAT 'A'		100.00	100.00	100.00
	CAT 'B'		50.00	50.00	60.00
	CAT 'C'		40.00	50.00	50.00
	Vehicle – Driver’s Registration	Onetime Payment			
	Taxi Licence		20.00	20.00	20.00
	Trotro/Bus Licence		35.00	35.00	40.00
	Heavy Duty Licence		28.00	28.00	30.00
	Multi-Purpose Licence		20.00	30.00	40.00
	Car Rental Licence		15.00	20.00	20.00

	Wheel Cart Licence		2.00	2.00	2.00
	Tractor Licence		10.00	15.00	20.00
	Truck Vehicle Licence		28.00	28.00	30.00
	Tanker Vehicle Licence		28.00	28.00	30.00
	Earth/ Excavating / Levelling Machinery Licence		500.00	500.00	580.00
1423841	<i>Warehouse Charges (In The Market)</i>				
	Daily /Overnight Charges (Per head load)		1.00	1.00	2.00
	Monthly Charges				
	General Charges (Per square meters)		1.00	1.50	2.00
	Handling charges(Per tonne)		10.00	15.00	20.00
	Storage (Per tonne)		5.00	8.00	10.00
	Administrative charges (Per tonne)		5.00	8.00	10.00
	Liquid oil (Drums - Per head load)				
	One (1) drum		5.00	8.00	10.00
	One (1) Jerri can		4.00	5.00	6.00
	Others (negotiable)				
1423841	Warehouse Charges (Outside Market)	Per Month			
	CAT A - Above 20 Sq. metres		1,000.00	1,200.00	1,500.00

	CAT B - 16 to 20 Sq. metres		800.00	900.00	1,000.00
	CAT C - 11 to 15 Sq. metres		500.00	600.00	700.00
	CAT D - 6 to 10 Sq. metres		300.00	400.00	500.00
	CAT E - Up to 5 Sq. metres		250.00	300.00	350.00
1423865	Waste Management	Per Trip			
	Dislodgement of Liquid Waste				
	Dislodging		250.00	250.00	250.00
	Tipping Fee (Liquid Waste)		60.00	60.00	60.00
1423865	Solid Waste Collection				
	Industrial/Commercial				
	120 to 240 Litre (Special Containers)	Per Month	80.00	100.00	120.00
	1100 litres	Per Month	120.00	150.00	200.00
	3200 litres	Per Month	200.00	300.00	500.00
	7000 litres	Per Month	500.00	600.00	800.00
	12000 litres	Per Month	800.00	900.00	1,000.00
	23000 litres	Per Month	1,000.00	1,300.00	1,500.00
	23m ³	Per Trip	100.00	150.00	200.00
	15m ³	Per Trip	100.00	120.00	150.00
	12m ³	Per Trip	80.00	100.00	120.00

	10m ³	Per Trip	90.00	100.00	110.00
	Special Container (7m ³)	Per Trip	80.00	90.00	100.00
	Construction Waste	Per Trip	200.00	300.00	400.00
	Educational Institutions	Per month	120.00	150.00	200.00
	Factory Service - On Call	Per Trip	800.00	1,000.00	1,200.00
	Factory Service - Regular Service	Per month	700.00	750.00	800.00
	Industrial Waste	Per Trip	800.00	1,000.00	1,200.00
	Hospitals/Clinics	Per month	500.00	550.00	600.00
	Skip Loader Service	Per Trip	1,000.00	1,200.00	1,500.00
	Hiring of refuse Containers Commercial Rate (Hotels, Restaurants, etc.)	Per Trip			
	CAT A - 23m ³ Container		200.00	250.00	300.00
	CAT B - 12m ³ to 15m ³ Container		150.00	180.00	200.00
	CAT C - 120 litre to 240 litre Bin		10.00	15.00	20.00
	Solid Waste Dumping				
	CAT A - Domestic waste				
	Skip Truck / roll-on Truck	Per Trip	20.00	25.00	30.00
	Kia Truck	Per Trip	10.00	15.00	18.00

	Motor king	Per Trip	6.00	8.00	10.00
	CAT B - Commercial waste	Per Tonne	60.00	70.00	80.00
	CAT C - Industrial waste	Per Tonne	70.00	80.00	100.00
	CAT D - Port waste	Per Tonne	50.00	60.00	70.00
	CAT E - Construction Waste	Per Tonne	300.00	400.00	500.00
	CAT F - Destruction of goods	Per Tonne	1,200.00	1,500.00	2,000.00
1423865	Solid Waste Collection Services (Domestic)	(Per month)			
	Communal Collection Service				
	CAT A - Pay-as-you-dump		1.00	2.00	2.00
	Door to Door Collection Service				
	CAT A - 1st Class Residential Area		50.00	60.00	70.00
	CAT B - 2nd Class Residential Area		20.00	30.00	50.00
	CAT C - 3rd Class Residential Area		10.00	12.00	15.00
	Sewage Maintenance Fees				
	CAT A - Public Toilets		6.00	8.00	10.00
	CAT B - Domestic Toilets		5.00	8.00	10.00
	CAT C - Institutional Toilets		5.00	8.00	10.00
1423867	Road Block	Per day			
	CAT A - Collector Access		100.00	150.00	200.00

	CAT B - Local Access		50.00	80.00	100.00
1430022	Towing Charges	Per case			
	Private Vehicles (e.g. Saloon/4x4/SUVs)		50.00	70.00	100.00
	Light Heavy Vehicles (Kia Trucks and Buses)		80.00	120.00	200.00
	Dump Trucks (Tipper Trucks)		120.00	150.00	230.00
	Heavy Duty (e.g. Articulated Trucks)		200.00	300.00	500.00
	Tricycle motors		15.00	25.00	40.00
1423086	<i>Vehicle Stickers for Embossment</i>	Per Annum			
	General				
	Taxi		20.00	25.00	35.00
	Heavy Duty		40.00	50.00	60.00
	Light Duty		30.00	40.00	50.00
	Multi-Purpose		20.00	20.00	20.00
	4 - Wheel Cart (Truck)		17.00	17.00	20.00
	1 & 2- Wheel Cart		2.00	2.00	2.00
	Tricycles/ Motorcycles (Per Unit)		10.00	10.00	20.00
	Bicycle Per Unit)		5.00	5.00	7.00
	Buses/Trotro				
	46 Passengers and above		50.00	50.00	60.00

	34 - 45 Passengers		40.00	40.00	50.00
	24 - 33 Passengers		30.00	30.00	40.00
	8 - 23 Passengers		25.00	25.00	30.00
	Trucks				
	Articulator / Timber Trucks		100.00	100.00	100.00
	Cargo Trucks (Above 10 Tonnes)		25.00	25.00	30.00
	Cargo Trucks/Kia (Below 10 Tonnes)		17.00	17.00	20.00
	Tipper Trucks:				
	Up to 9.5 Cubic metres		33.00	33.00	40.00
	10 - 14 Cubic metres		40.00	40.00	45.00
	15 - 25 Cubic metres		44.00	44.00	50.00
	Tankers				
	1,100 - 1,500 Gallon Capacity		38.00	38.00	40.00
	2,000 - 2,500 Gallon Capacity				
	3,000 - 7,000 Gallon Capacity		50.00	50.00	60.00
	Earth/ Excavating / Levelling Machinery		50.00	50.00	60.00
	Bitumen Distributor		50.00	50.00	60.00
	Bitumen Tanker		33.00	33.00	40.00
	Other Heavy Duty Equipment		33.00	33.00	40.00

	Bulldozers				
	-D.6				
	-D.7		55.00	55.00	60.00
	- D 8		44.00	44.00	50.00
	Dumper		35.00	35.00	35.00
	Excavator		40.00	40.00	50.00
	Flat Truck		55	55.00	60.00
	Forklift				
	21 tonnes and Above		35	35.00	40.00
	1 - 20 tonnes		40	40.00	50.00
	Crane Mounted				
	60 - 100 tonnes		30	30.00	35.00
	101 - 150 tonnes		30	30.00	35.00
	151 - 250 tonnes & Above		30	30.00	35.00
	Prime Mover		50	50.00	60.00
	Motor Grader (125 HPL)		50	50.00	60.00
	Pavement Compactor		35	35.00	40.00
	Pavement Roller		40	40.00	50.00
	Low Loader		30	30.00	40.00

	Road Roller		30	30.00	40.00
	Tipping Trailer & Tractor		30	30.00	40.00
	Pay Loaders		30	30.00	40.00
	Small Track-excavators		30	30.00	40.00
	Large Track-excavators		30	30.00	40.00
	Vibrator Roller		30	30.00	40.00
	Wheel Loader		30	30.00	40.00
	Excavator Loader		500	500.00	580.00
	Wheel Tractor		250	250.00	250.00
	Air Compressor		200	200.00	230.00
	Static Roller (10-12)		150	150.00	170.00
	Plate Compactor		100	100.00	100.00
	Other Vehicles				
	Cesspit Emptyer		150	150.00	200.00
	Hearse		100	100.00	120.00
	Towing Truck		80	80.00	100.00
	Tractors		100	100.00	150.00
	Roll-on Roll-off		40	40.00	50.00

8.0 SCHEDULE II: REVENUE UPPER LIMITS

8.1 LICENCES/PERMITS

8.2 PERMITS

	2021	2022	2023	
DEVELOPMENT				
1412004 FORMS				
	Building Permit Application Form		50.00	50.00
	All Other Forms (e.g. Temporary Structures, Demolition, Renovation etc.)		50.00	50.00
	BUILDING PROCESSING CHARGE (Non-Refundable Deposit)			
1412032	Residential		100.00	100.00
1412032	Commercial		500.00	500.00
	Commercial - Telecommunication Mast		5,000.00	5,000.00
	CAT A		10,000.00	10,000.00
	CAT B		7,000.00	7,000.00
	CAT C		5,500.00	5,500.00

	CAT D		4,700.00	4,700.00	4,700.00
	CAT E		4,000.00	4,000.00	4,000.00

	CAT F		3,500.00	3,500.00	3,500.00
	Light Industrial		2,500.00	2,500.00	2,700.00
	Heavy Industrial		3,500.00	3,500.00	4,000.00
	Civic & Cultural		1,000.00	1,000.00	1,500.00
	Educational				
	Basic Schools		200.00	200.00	450.00
	Secondary Schools		300.00	300.00	650.00
	Tertiary Schools		500.00	500.00	1,000.00
	Mixed Use		250.00	250.00	550.00
	Recreational Development		-	-	
	Renovation/Rehabilitation/Refurbishment		-	-	
	Hoarding		200.00	200.00	200.00
	Demolition		520.00	520.00	600.00
	Certificate of Habitation/Occupancy		150.00	150.00	270.00
1412032	Validation of Spatial Data				
	Tracing/Extract of Site				
	0.16 acre		45.00	50.00	50.00
	0.17 acre - 0.32 acre		150.00	150.00	200.00

	0.33 acre - 1 acre		300.00	300.00	300.00
	Above 1 acre		500.00	500.00	500.00
	Zoning Comments				
	0.16 acre		100.00	100.00	100.00
	0.17 acres - 0.32 acre		120.00	120.00	130.00
	0.33 acre - 1 acre		200.00	200.00	250.00
	Above 1 acre		400.00	450.00	450.00
	Surveying/Demarcation				
	0.16 acre		250.00	250.00	250.00
	0.17 acre - 0.32 acre		300.00	300.00	300.00
	0.33 acre - 1 acre		500.00	500.00	500.00
	Above 1 acre		550.00	550.00	600.00
1412033	BUILDING PERMIT CHARGES				
1412033	New Development				
	Building/Permanent Structure	Cost of construction per meter square	3.50	3.50	4.00
	Hoarding Permit (only)	Per metre square	2.00	2.00	3.00

	Fence Wall Permit (only)	Cost of construction per meter square	5.00	5.00	5.00
	Mast Permit (Installation)	One Time Payment	10,000.00	10,000.00	12,000.00
1412033	Building Permit Renewal (upon expiration of original permit/extension of time)		50.00	50.00	Per Jacket
	Application forms for Temporary Structures				
	Wooden Structures		20.00	20.00	50.00
	Metal Structures		25.00	25.00	50.00
	1st Class Residential				
	Bedroom		15.00	15.00	25.00
	Living/Dinning Room		20.00	20.00	45.00
	Fencewall/ Septic Tank		50.00	50.00	75.00
	Garage		15.00	15.00	25.00
	Kitchen & Kitchen Store		10.00	10.00	20.00
	2nd Class Residential		10.00	10.00	20.00
	Bedroom		15.00	15.00	25.00

	Hall/Living/Dining Room		10.00	10.00	20.00
	Store		10.00	10.00	20.00
	Fence wall/ Septic Tank		40.00	40.00	65.00
	Garage		15.00	15.00	25.00
	Commercial		50.00	50.00	100.00
	Factories/ Industrial		150.00	150.00	250.00
	Civic & Cultural		75.00	75.00	120.00
	Recreational Development		100.00	100.00	200.00
	Educational		25.00	25.00	35.00
	Renewal for Temporary Structures		25.00	25.00	30.00
1412033	Permit to repair/renovate/ rehabilitate/ refurbish				
	Telecommunication Mast	Per Installation	5,000.00	5,000.00	5,000.00
	Permanent Structures	Cost of construction			
1412033	Temporary Structure Permit (Constructional Site)	Per meter square	20.00	20.00	25.00
1412033	Temporary Structure Permit	Per meter square			
	Containers		30.00	50.00	50.00

	Wooden Kiosks/Sheds		20.00	20.00	25.00
1412033	Billboards	Per meter square			
	Road Arch				
	CAT A - Class A1 (Along First Class Access)		100.00	100.00	100.00
	CAT B - Class A2 (Along Second Class Access)		50.00	50.00	50.00
	CAT C - Class A3 (Along Third Class Access)		25.00	25.00	30.00
	Unipole Spectacular				
	CAT A - Class A1 (Along First Class Access)		100.00	100.00	100.00
	CAT B - Class A2 (Along Second Class Access)		70.00	75.00	80.00
	CAT C - Class A3 (Along Third Class Access)		50.00	50.00	50.00
	LEDs				
	CAT A - Class A1 (Along First Class Access)		150.00	150.00	150.00
	CAT B - Class A2 (Along Second Class Access)		100.00	100.00	100.00
	CAT C - Class A3 (Along Third Class Access)		50.00	60.00	60.00
	Building Wrap/Wall Drapes				
	CAT A - Class A1 (Along First Class Access)		40.00	40.00	40.00
	CAT B - Class A2 (Along Second Class Access)		25.00	25.00	30.00

	CAT C - Class A3 (Along Third Class Access)		10.00	10.00	10.00
	Vehicular Adverts				
	CAT A - Class A1 (Along First Class Access)		5.00	5.00	5.00
	CAT B - Class A2 (Along Second Class Access)		5.00	5.00	5.00
	CAT C - Class A3 (Along Third Class Access)		1.00	1.00	1.00
	Banners				
	CAT A - Class A1 (Along First Class Access)		6.00	6.00	6.00
	CAT B - Class A2 (Along Second Class Access)		4.00	4.00	4.00
	CAT C - Class A3 (Along Third Class Access)		2.00	2.00	2.00
	Other Adverts				
	Bus Stop Shelters				
	CAT A - Class A1		300.00	300.00	350.00
	CAT B - Class A2		350.00	350.00	400.00
	CAT C - Class A3		200.00	200.00	250.00
	Flag Poles				
	CAT A - Class A1		70.00	70.00	80.00
	CAT B - Class A2		50.00	60.00	60.00
	CAT C - Class A3		40.00	45.00	45.00
	Group Directional Signs				

	CAT A - Class A1		350.00	350.00	400.00
	CAT B - Class A2		400.00	400.00	400.00
	CAT C - Class A3		200.00	200.00	200.00
	Lamp Post Advertisement (Street Light Poles)				
	CAT A - Class A1		25.00	30.00	35.00
	CAT B - Class A2		35.00	35.00	35.00
	CAT C - Class A3		20.00	20.00	25.00
	Structures on Designated Spectacular Sites		50.00	50.00	50.00
	Renewal for outdoor adverts/billboards	Per Case	30% of the permit cost	30% of the permit cost	30% of the permit cost
1412033	Other Charges				
	Certified True Copy	Per Request	Cost of reproducing new documents + 200	Cost of reproducing new documents + 200	Cost of reproducing new documents + 200
	Certificate of Habitation(COH)	% of Building Permit	10%	10%	10%
	Demolition Permit	Per metre square	20.00	20.00	25.00
	Permit For Construction:				
	Swimming Pool (Residential)	Per Volume	10.00	10.00	10.00

	Swimming Pool (Commercial)	Per Volume	15.00	20.00	20.00
	Fountain	Per Construction	200.00	200.00	250.00
	Tennis /Volley Ball/Basket Ball Courts		200.00	200.00	250.00
	Football Pitch		1,200.00	1,300.00	1,400.00
	Outdoor Jacuzzi		320.00	350.00	350.00
	Road Crossing (Cutting) Permit				
	Asphalt Roads	Per Metre	80.00	100.00	100.00
	Paved/Surfaced Dressed Road		50.00	50.00	50.00
	Along Road		2.00	2.00	2.00
	Thrust Boring	Per Metre			
	Asphalt Pavement/Surface Dressed Road		15.00	15.00	20.00
	Permit For Construction of Tanks				
	Tank Farm	Per meter cube	400.00	400.00	500.00
	Additional Tanks (Filling Stations and Others)	Per Tank	1,200.00	1,200.00	1,200.00
	Fuel Pumps	Per Pump	1,500.00	1,500.00	1,500.00
1412033	CONSTRUCTION COST FOR BUILDING PERMITS	0.63% of construction cost			
	Building Permit Charges [0.63%] of estimated cost of building				

	Residential Buildings				
	1st Class		1,200.00	1,200.00	1,200.00
	2nd Class		1,000.00	1,000.00	1,000.00
	3rd Class		600.00	600.00	600.00
	Commercial Buildings				
	1st Class		1,200.00	1,200.00	1,300.00
	2nd Class		1,200.00	1,200.00	1,200.00
	3rd Class		800.00	800.00	800.00
	Industrial Buildings				
	Heavy		1,600.00	1,600.00	1,600.00
	Light		1,300.00	1,300.00	1,400.00
1412034	APPROVAL FEES FOR LAND APPLICATION				
	SUB-DIVISIONS				
	Residential				
	1st Class				
	0.16 acre		1,800.00	2,600.00	3,000.00

	0.17 - 0.32acre		2,000.00	2,600.00	3,500.00
	0.33 - 1 acre		2,500.00	3,000.00	3,800.00
	Above 1 acre	Per Acre	3,000.00	3,560.00	4,000.00
	2nd Class				
	0.16 acre		800.00	1,200.00	1,500.00
	0.17 - 0.32acre		1,200.00	1,700.00	2,000.00
	0.33 - 1 acre		1,500.00	2,000.00	2,600.00
	Above 1 acre	Per Acre	2,000.00	2,800.00	3,600.00
	3rd Class				
	0.16 acre		500.00	800.00	1,000.00
	0.17 - 0.32acre		600.00	1,000.00	1,300.00
	0.33 - 1 acre		1,000.00	1,300.00	2,000.00
	Above 1 acre	Per Acre	1,800.00	2,300.00	3,000.00
	Commercial				
	0.16 acre		3,000.00	3,800.00	4,500.00
	0.17 acre - 0.32 acre		3,600.00	4,200.00	5,000.00
	0.33 - 1 acre		4,300.00	5,400.00	6,800.00
	Above 1 acre	Per Acre	4,800.00	5,800.00	7,000.00
	Industrial				

	Heavy Duty				
	0.32 acre		4,000.00	5,000.00	6,800.00
	0.32 - 1 acre		4,800.00	5,600.00	7,000.00
	Above 1 acre	Per Acre	5,000.00	7,000.00	8,600.00
	Light Duty				
	0.32 acre		3,600.00	4,600.00	5,850.00
	0.32 - 1 acre		4,120.00	5,000.00	6,900.00
	Above 1 acre	Per Acre	4,650.00	5,780.00	5,780.00
	Civic and Cultural				
	0.32 acre		3,000.00	3,000.00	3,500.00
	0.32 - 1 acre		3,000.00	3,000.00	3,500.00
	Above 1 acre	Per Acre	6,000.00	6,000.00	6,000.00
	Education				
	0.32 acre		1,500.00	1,500.00	1,500.00
	0.32 - 1 acre		1,500.00	1,500.00	1,500.00
	Above 1 acre	Per Acre	3,500.00	3,500.00	3,600.00
1412035	CHANGE OF USE				

	Residential to commercial				
	1st Class				
	Up to 0.32 acre		4,000.00	4,000.00	4,000.00
	0.33 - 1 acre		5,000.00	5,000.00	5,500.00
	Above 1 acre	Per Acre	8,000.00	8,000.00	8,000.00
	2nd Class				
	Up to 0.32 acre		3,500.00	3,500.00	4,000.00
	0.33 - 1 acre		4,000.00	4,300.00	4,400.00
	Above 1 acre	Per Acre	7,000.00	7,000.00	7,000.00
	3rd Class				
	Up to 0.32 acre		2,500.00	2,500.00	3,000.00
	0.33 - 1 acre		4,200.00	4,200.00	4,500.00
	Above 1 acre	Per Acre	5,000.00	5,400.00	5,400.00
	Residential to Educational				
	1st Class				
	Up to 0.32 acre		<u>5,000.00</u>	5,000.00	5,000.00
	0.33 - 1 acre		6,000.00	6,000.00	6,000.00
	Above 1 acre	Per Acre	10,000.00	10,000.00	10,000.00
	2nd Class				

	Up to 0.32 acre		2,000.00	2,000.00	2,500.00
	0.33 - 1 acre		3,000.00	3,200.00	3,200.00
	Above 1 acre	Per Acre	3,700.00	3,700.00	4,000.00
	3rd Class				
	Up to 0.32 acre		1,200.00	1,200.00	1,300.00
	0.33 - 1 acre		1,800.00	1,800.00	2,000.00
	Above 1 acre	Per Acre	3,100.00	3,100.00	3,200.00
	Residential to Light industrial				
	1st Class				
	Up to 0.32 acre		4,200.00	4,200.00	4,300.00
	0.33 - 1 acre		6,000.00	6,000.00	6,000.00
	Above 1 acre	Per Acre	7,000.00	7,000.00	7,000.00
	2nd Class				
	Up to 0.32 acre		2,500.00	2,700.00	3,000.00
	0.33 - 1 acre		3,200.00	3,500.00	3,500.00
	Above 1 acre	Per Acre	7,000.00	7,000.00	7,000.00
	3rd Class				
	Up to 0.32 acre		2,100.00	2,300.00	2,300.00
	0.33 - 1 acre		3,500.00	3,500.00	3,600.00

		Above 1 acre	Per Acre	4,000.00	42,000.00	4,500.00
		Residential to Civic and Cultural				
		1st Class				
		Up to 0.32 acres		4,000.00	4,000.00	4,300.00
		0.33 - 1 acre		6,000.00	6,000.00	6,000.00
		Above 1 acre	Per Acre	11,000.00	11,000.00	11,000.00
		2nd Class				
		Up to 0.32 acre		2,500.00	2,500.00	2,500.00
		0.33 - 1 acre		3,500.00	3,500.00	3,500.00
		Above 1 acre	Per Acre	5,000.00	5,000.00	5,000.00
		3rd Class				
		Up to 0.32 acre		1,400.00	1,400.00	1,500.00
		0.33 - 1 acre		1,500.00	1,500.00	1,500.00
		Above 1 acre	Per Acre	3,000.00	3,300.00	3,500.00
		Industrial to Civic and Cultural				
		Heavy Duty				
		Up to 1 acre		8,000.00	8,000.00	8,000.00

		Above 1 acre	Per Acre	11,000.00	11,000.00	11,000.00
		Light Duty				
		Up to 1 acre		5,000.00	5,000.00	5,000.00
		Above 1 acre	Per Acre	5,000.00	5,000.00	5,000.00
		Industrial to Mixed Use				
		Heavy Duty				
		Up to 1 acre		7,000.00	7,500.00	8,000.00
		Above 1 acre	Per Acre	12,000.00	12,000.00	12,500.00
		Light Duty				
		Up to 1 acre		6,500.00	7,000.00	7,000.00
		Above 1 acre	Per Acre	4,000.00	4,500.00	6,000.00
		Educational to Mixed Use				
		Up to 0.32 acre		6,500.00	6,500.00	7,000.00
		0.33 - 1 acre		8,000.00	8,000.00	8,000.00
		Above 1 acre	Per Acre	11,000.00	11,000.00	11,000.00
		Educational to residential				
		Up to 0.16 acre		2,500.00	2,500.00	2,500.00
		0.17 - 0.32 acre		3,000.00	3,000.00	3,500.00

		0.33 acre and above		3,500.00	3,500.00	4,000.00
		Open space to residential				
		0.32 - 1 acre		4,000.00	4,000.00	4,000.00
		Above 1 acre	Per Acre	6,000.00	6,500.00	6,500.00
		Open space to educational				
		Up to 0.32 acre		6,500.00	6,500.00	6,500.00
		0.33 - 1 acre		6,500.00	7,000.00	7,000.00
		Above 1 acre	Per Acre	7,000.00	7,500.00	7,500.00
		Open space to mixed use				
		Up to 0.32 acre		7,500.00	7,500.00	8,000.00
		0.33 - 1 acre		8,000.00	8,000.00	8,200.00
		Above 1 acre	Per Acre	8,500.00	9,000.00	9,000.00
		Publication of Approved Rezoning Request		1,500.00	1,500.00	1,700.00
		Private Security Companies Registration & Operating Permit				
		Registration		2,000.00	2,000.00	2,000.00
		CAT 'A' - Large Scale (e.g. G4S, Inter -Com, etc)		4,000.00	4,000.00	5,000.00
		CAT 'B' - Medium Scale		3,000.00	3,000.00	4,000.00
		CAT 'C'- Small Scale		1,500.00	1,500.00	2,000.00
		Processing of Mineral /Mining Documents				
		CAT 'A' - Precious/ Other related Minerals		2,000.00	2,000.00	2,000.00
		CAT 'B' - Non -Precious Minerals/others (Sand, Stone, etc.)		1,000.00	1,000.00	1,000.00
		Business Operating Permit for Waste Management & Processing Companies				

		CAT 'A' - Waste Processing Companies		20,000.00	20,000.00	30,000.00
		CAT 'B' - Solid Waste Management Operators		6,500.00	6,500.00	10,000.00
		CAT 'C'- Solid Waste Management Operators		6,501.00	6,501.00	8,000.00
		CAT 'D'- Liquid Waste Management Operators		5,000.00	5,000.00	5,000.00
		CAT 'E'- (e.g Trends Envitech etc)		2,000.00	2,000.00	3,000.00
		CAT 'F'- (e.g Sanbra etc)		1,000.00	1,500.00	2,000.00
8.0 SCHEDULE II: REVENUE UPPER LIMITS						
	8.6 RENT					
		Item Description	Frequency/ Measure	2021	2022	2023
		Formula				
	1412036					
		CAT 'A'		800.00	800.00	1,000.00
		CAT 'B' (Memorial Adverts)		400.00	400.00	500.00
		CAT 'C' (Small of CAT 'B')		200.00	200.00	300.00
	1415036	Hiring of Assembly Facilities	Per day			
		CAT A - Assembly Hall		150.00	150.00	200.00
		CAT B - Assembly conference room		120.00	120.00	150.00
		CAT C - Community centres		80.00	80.00	100.00
		CAT D - Sub-district/Metro Halls		60.00	60.00	80.00
		CAT E - Assembly Hall for Church Service and other events (Medium Size)		100.00	100.00	120.00
		CAT F - Assembly Hall for Church Service and other events (Small Size)		80.00	80.00	100.00

		CAT G - Assembly Forecourt		100.00	100.00	120.00
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		CAT H - Use of Assembly's Hall - Marriage Ceremony	30 Minutes - 1 Hour	50.00	50.00	60.00
		CAT I - Use of Assembly's Hall - Marriage Ceremony	Per Day	100.00	100.00	120.00
		CAT J - Others		80.00	80.00	100.00
	1415052	Market	Per Month			
		Stores				
		CAT A - In CBD (Central Business District)		40.00	40.00	50.00
		CAT B - Satellite Markets		30.00	30.00	40.00
		CAT C - Outside CBD		20.00	20.00	30.00
		CAT D - Sub District Store		15.00	15.00	20.00
		Stalls				
		CAT A - In CBD		7.00	7.00	7.00
		CAT B - Satellite Market		5.00	5.00	5.00
		CAT C - Outside CBD		4.00	4.00	4.00
		CAT D - Sub District Store		3.00	3.00	3.00
		Sheds				
		CAT A - In CBD		7.00	7.00	7.00
		CAT B - Satellite Markets		5.00	5.00	5.00
		CAT C - Outside CBD		4.00	4.00	4.00
		CAT D - Sub District Store		2.00	2.00	2.00
		Rent of Undeveloped Lands	4x4 ft	20.00	20.00	20.00
	1415017	Hiring of Parks				
		CAT A - Government Recreational Park	Per event	450.00	450.00	450.00
		CAT B - Lorry Park (space rental)	Per month	550.00	650.00	750.00
		CAT C - Parade Grounds (Jubilee Parks)	Per day	400.00	450.00	550.00

	1415064	Rent on Leased Buildings				
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	1415002	Rent for Vendor Stands	Per Month	50.00	\$0.00	50.00	
8.0 SCHEDULE II: REVENUE UPPER LIMITS							
8.4 FINES							
Main Item	Sub Item	Item Description	Frequency/ Measure				
				2021	2022		2023
1		Building Offences	Per Case				
	i.	Penalty for development without permit		30% of permit charge in reference to level of completion	30% of permit charge in reference to level of completion	50% of permit charge in reference to level of completion	
	ii.	Occupying Newly Completed Developments without Occupancy (Habitation) Certificate		20% of permit CoH Charged	20% of permit CoH Charged	30% of permit CoH Charged	
	iii.	Penalty For Unauthorised Placements (Temporary Structures)		20% of permit Charged	20% of permit Charged	50% of permit Charged	
	iv.	Penalty for Refurbishment/ Renovation without permit (		20% of permit charged	20% of permit charged	30% of permit charged	
	v.	Development in unauthorised places (unbuildable places)		50% Surcharge based on	50% Surcharge based on	50% Surcharge based on	

			cost of demolition	cost of demolition	cost of demolition
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	vi.	Penalty for Violating ‘Stop-Work’ Order		50% of permit charged	50% of permit charged	50% of permit charged
	vii.	Installation of Radio/TV/Internet/Communication Mast & Others - Refusal to obtain permit		50% of permit charged	50% of permit charged	50% of permit charged
2		Environmental Health/Safety/ Sanitation Offences	Per Case			
	i.	Defecating at unauthorized places		70.00	70.00	70.00
	ii.	Urinating at unauthorized places		10.00	10.00	10.00
	iii.	Selling at unauthorized places		50.00	50.00	50.00
	iv.	Indiscriminate disposal/burning of refuse				
		Industrial Area		1,500.00	1,500.00	1,500.00
		Commercial Area		700.00	700.00	700.00
		Residential Area		600.00	600.00	600.00
		Office Area		500.00	500.00	500.00
	v.	Unpaid Fees for Refuse Collection Services		20% of amount owed (in addition to principal)	20% of amount owed (in addition to principal)	30% of amount owed (in addition to principal)
	vi.	Weedy grounds				
		Business/Commercial premises		1,500.00	1,500.00	1,500.00
		Residential premises		400.00	400.00	400.00
	vii.	Refusal to Re-plant Tree (after property development)				
		Industrial	Per Tree	700.00	700.00	700.00
		Individual	Per Tree	300.00	300.00	300.00



	viii.	Refusal to pay for Environmental Health Permit		30% of the principal (in addition to principal)	30% of the principal (in addition to principal)	30% of the principal (in addition to principal)
	ix.	Refusal to comply with abatement				
		CAT A - Industrial		600.00	600.00	600.00
		CAT B - Commercial		500.00	500.00	500.00
		CAT C - Residential		400.00	400.00	400.00
	x.	Excessive Noise Making				
		CAT A - Large groups		300.00	300.00	350.00
		CAT B - Medium groups		100.00	100.00	120.00
		CAT C - Small groups		80.00	80.00	90.00
		CAT D - Others (Special Permit)		40.00	40.00	50.00
	xi.	Cutting of trees without permit	Per Tree	300.00	300.00	350.00
3		Impounded Offences				
	A	Stray Animals	Per animal/ day			
	i.	Collection - Sheep/ Goat/ Pigs/Dogs		60.00	60.00	60.00
	ii.	Collection - Donkey/ Horse/ Cow		80.00	80.00	90.00
	iii.	Feeding - Sheep/ Goats		10.00	10.00	10.00
	iv.	Feeding - Pigs		30.00	30.00	35.00
	v.	Feeding - Dogs		30.00	30.00	35.00
	vi.	Feeding - Donkey/ Horse/Cow		100.00	100.00	120.00
	B	Vehicles	Overnight	30.00	30.00	35.00
4		Miscellaneous Offences	Per Case			
	i.	Removal/Missing Property number plate		100.00	100.00	120.00

	ii.	Removal/Destruction/Defacing of Street Name Signage		100% of replacement cost	100% of replacement cost	100% of replacement cost
	iii.	Destruction of Street Light Poles/Other road furniture		100% of replacement cost	100% of replacement cost	100% of replacement cost
	iv.	Posting of bills at unauthorized places		700.00	700.00	700.00
	v.	Failure to pay BOP/Rate/Rent		20% of amount owed (in addition to principal)	20% of amount owed (in addition to principal)	20% of amount owed (in addition to principal)
	vi.	Penalty for bounced cheques		20% of cheque value	20% of cheque value	20% of cheque value
	vii.	Transfer of stalls/stores without Assembly approval		700.00	700.00	700.00
	viii.	Failure to vaccinate dogs	Per Dog	300.00	300.00	300.00
	ix.	Operating without certified licence (e.g. Electricians)		300.00	300.00	300.00
	x.	Failure to obtain permit for burial		20% of the permit charge (in addition to principal)	20% of the permit charge (in addition to principal)	20% of the permit charge (in addition to principal)
	xi.	Road block without Permit		700.00	700.00	700.00
5		Retrieval of Seized Tools/Machinery (For Various Offences)	Per Case			
		1st Time		700.00	700.00	700.00

		2nd Time		1,000.00	1,000.00	1,000.00
		3rd Time		2,000.00	2,000.00	2,000.00
6		Traffic Offences				
	i.	Parking/Stopping/Waiting/Loading/Off - loading/Moving/Turning at unauthorized Places	Per case			
		Earth Moving Equipment	Per case	400.00	400.00	400.00
		Articulator Truck	Per hour/ Case	300.00	300.00	300.00
		Tipper/Cargo Truck/Tractor	Per hour/ Case	200.00	200.00	200.00
		Pick-Up/ Cross-Country/SUVs Vehicle	Per case	200.00	200.00	200.00
		Saloon Car/Taxi	Per case	100.00	100.00	100.00
		Buses (large)	Per case	200.00	200.00	200.00
		Trotro/Buses (small)	Per case	100.00	100.00	100.00
		Motor bikes/Tricycles	Per case	40.00	40.00	40.00
		Push truck	Per case	5.00	5.00	5.00
	ii.	Riding bicycle and motorbike in the market	Per case	70.00	70.00	70.00
	iii.	Riding bicycle and motorbike on pedestrian walkways	Per case	70.00	70.00	70.00
	iv.	Clamping Charges (Obstruction /No Parking)	Per case			
		Heavy Duty (e.g. Articulated Trucks)		200.00	200.00	200.00
		Medium Heavy Duty Vehicles (Kia Trucks and Buses)		100.00	100.00	100.00

		Private/Light Vehicle (e.g. Saloon/4x4/ Pick-up)		80.00	80.00	80.00
		Dump Trucks (Tipper Trucks)		100.00	100.00	100.00
		Tricycles		40.00	40.00	40.00
	v.	Towing Charges	Per case			
		Private Vehicles (e.g. Saloon/4x4/SUVs)		200.00	200.00	200.00
		Light Heavy Vehicles (Kia Trucks and Buses)		300.00	300.00	300.00
		Dump Trucks (Tipper Trucks)		400.00	400.00	400.00
		Heavy Duty (e.g. Articulated Trucks)		500.00	500.00	500.00
		Tricycle motors		40.00	40.00	40.00
	vi.	Refusal to obtain vehicle sticker	Per Case			
		CAT A - Articulated/ Tipper Trucks		100.00	100.00	100.00
		CAT B - Commercial/Private Vehicles		50.00	50.00	50.00
	vii.	Refusal to emboss sticker	Per case	150.00	150.00	150.00
	viii.	Refusal to acquire Taxi Driver Licence	Per case	40.00	40.00	40.00
7		Unauthorised Diversion	Per case			
	i.	Diversion of river/stream course		5,000.00	5,000.00	7,000.00
	ii.	Diversion of drains		3,000.00	3,000.00	5,000.00
	iii.	Channelling of sewage waste into drains		3,000.00	3,000.00	5,000.00

8		Illegal/Un-licenced Activities	Per Case			
		Gold Buying & Sales		8,000.00	8,000.00	10,000.00
		Logging and sale of logs		8,000.00	8,000.00	10,000.00
		Mining (Galamsey)		10,000.00	10,000.00	15,000.00
		Production and sale of Ammunitions		10,000.00	10,000.00	12,000.00
		Quarry Operations		8,000.00	8,000.00	10,000.00
		Sand Winning		8,000.00	8,000.00	10,000.00

D. RENOVATION/CONVERSION OF EXISTING

BUILDING Charge will be 50% of assessment of New drawings.

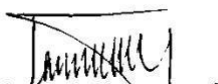
It shall be the duty of every person liable to pay an operating permit fee or any annual fee, to settle the amount thereof at the offices of the Prestea Huni-Valley Municipal Assembly or to the Assembly's accredited Revenue Collector(s) or the Assembly's Bank Account on or before 31st March, 2023

In Case of Default in the Payment of Rates, Fees, Levies and Other Charge a PENALTY of 20% SHALL BE PAID BY THE DEFAULTER(S) in addition to the default levy

Business Registration form shall be sold at a cost of GHC10.00 until such a time that the General Assembly has decided to review the cost of the business registration form.

Approval Statement

This Resolution was approved and adopted at a General Assembly Meeting of the Prestea Huni-Valley Assembly duly convened on Thursday, 27th to Friday, 28th October, 2022.




Hon. Francis Asmah

Emmanuel Gyan

Presiding Member

Municipal Co-ord. Director