

SEKONDI-TAKORADI METROPOLITAN ASSEMBLY



FEE FIXING RESOLUTION 2025



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0312046371

**GENERAL IMPOSITION OF RATES AND APPROVED FEE-FIXING RESOLUTION FOR 2025
SEKONDI - TAKORADI METROPOLITAN ASSEMBLY**

LOCAL GOVERNANCE ACT 2016, ACT 936 (PART V SEC.137-169)

It is hereby resolved and approved by the Sekondi-Takoradi Metropolitan Assembly in accordance to PART FIVE, Section 137 to 169 of the Local Governance Act, 2016 (ACT 936), that the following Rates, Fees, Licenses, Lands, Rent, and others be charged by the Sekondi-Takoradi Metropolitan Assembly for the Financial Year 1st January to 31st December,2025.

It shall be the duty of every person liable to pay these Rates and Fees or part thereof to do so in the case of Annual Fees on or before 31st March, 2025.

Payment in all cases should be made at any Revenue Office of the Sekondi-Takoradi Metropolitan Assembly, Sub - Metropolitan District Council Offices or to the respective Revenue Collector or any authorised Rate Collector or through prescribed electronic platforms.

These approved fees and rates shall also be charged by these Sub Metropolitan District Councils;

Sekondi Sub Metropolitan District Council - 02
Takoradi Sub Metropolitan District Council - 03
Essikado - Ketan Sub Metropolitan District Council - 04

NOTE: All Fees are in Ghana Cedis (GH¢)

**INNOCENT HALIGAH
METRO. COORDINATING DIRECTOR**

**HON. EUGENE FREDUA OFFORI-ATTA
PRESIDING MEMBER**

RATES EXEMPTIONS

Section 149 of the Local Governance Act, 2016 (Act 936) of Ghana exempt specific rate payers from paying specific fees and rates.

Rate Payers doing business within the Sekondi Takoradi Metropolitan Assembly are to note that for the purpose of Data Management, Exemption Impact Analysis and Development decision making, these exemptions as prescribed in the Local Governance Act, 2016 (Act 936) shall not be automatic.

Any Rate Payer doing business within the Sekondi Takoradi Metropolitan Assembly who qualifies or wishes to be exempted from paying any rate(s) / fee(s) in this Fee Fixing Resolution as provided in Act 936, shall apply for such exemptions in writing to the Metropolitan Assembly, stating reasons and attaching relevant documents.

Upon consideration and approval by the STMA Rates Assessment Committee, a Rate Exemption Letter shall be issued to the Rate Payer and copies to the Sub Metropolitan District Councils, Departments and Revenue Offices.

Due to changing development interests and times, the Rate Exemption Letter shall be renewed periodically (2 Years). The renewal process will allow STMA to satisfy herself that the Rate Payer still qualifies under law to be exempted.

REGISTRATION OF BUSINESS

Any Rate Payer wishing to do business within the Sekondi Takoradi Metropolitan Area, is required to register their Trade, Business, Social Group, Association, Professional Bodies, Skill, Organization, etc.

Rate Payers NOT registered with the Sekondi Takoradi Metropolitan Assembly and are seen doing operating within the area shall pay thirty percent (30%) penalty in addition to all rates and fees charged them by the Assembly.

Rate Payers shall complete a Registration Form, attached copies of all requested document, submit and pay the approved fees. Upon approval by the STMA Rates Assessment Committee, a Registration Certificate and a Letter shall be issued. Also, registration details shall be added to the published list of businesses in good standing with the Assembly.

STMA Registration Fee; Businesses whose Rate / Fee is between 1.00 and 500.00 shall cost Ghc100.00, Those with Rate / Fee is between 501.00 and 1,500.00 shall pay Ghc250.00 and those with Rate / Fee is above 1,500.00 shall pay Ghc500.00.

Rate Payers who review their registration details or operations are required to write to the Assembly to update their records providing all needed information. This shall also apply to Change of ownership or management, Sale and Purchase of business, etc. Failure of a Rate Payer to update records, change of operations shall NOT be a reason to occasion a bill negotiation.

Registration fee for Religious worship Auditorium shall be Ghc2,000.00. Religious bodies shall register their Worship Auditorium and other structures by applying for Registration and/or Exemption to the Sekondi - Takoradi Metropolitan Assembly.

IMPOSITION OF RATES FOR PROPERTY OWNERS - RATES REVENUE ITEMS - PROPERTY RATES

Under Sections 146 (3),(4), and (5)

A basic rate of GHc 1.00 per year is payable by all persons, male or female, of or above age of 18 years and up to 70 years who resides within the area of authority of the Sekondi-Takoradi Metropolitan Assembly.

Under Sections 146 (6) and (7)

In addition to the basic rate, the following rates on Assessed and Unassessed rateable value of premises situated within the Metropolis, as set out within the schedule below, shall be payable by owners of such premises.

RCoA CODE	RATES REVENUE ITEMS	2024 RATE IMPOST	2025 RATE IMPOST
1413003	Basic Rate - Adult Residents		
	CAT A - Persons (18 years - 70 years)	5.00	5.00
1412031	Property Rate - Residential		
	CAT A - 1st Class Residential Property	0.004	0.004
	CAT B - 2nd Class Residential Property.	0.0036	0.0036
	CAT C - 3rd Class Residential Property	0.0032	0.0032
	CAT D - 4th Class Residential Property	0.0028	0.0028
1412031	Property Rate - Commercial		
	CAT A - 1st Class Commercial Property	0.04	0.04
	CAT B - 2nd Class Commercial Property.	0.036	0.036
	CAT C - 3rd Class Commercial Property	0.032	0.032
	CAT D - 4th Class Commercial Property	0.028	0.028
	CAT E - 5th Class Commercial Property	0.024	0.024
1412031	Property Rate - Mixed Used Property		
	CAT A - 1st Class Property Mixed Used Property	0.03	0.03
	CAT B - 2nd Class Property Mixed Used Property	0.02	0.02
	CAT C - 3rd Class Property Mixed Used Property	0.01	0.01
1412031	Property Rate - Industrial Property		
	CAT A - Light Industrial Property	0.06	0.06
	CAT B - Heavy Industrial Property	0.07	0.07
1412031	Property Rate - UNASSESSED - Residential		Per Month
	CAT A - Houses with rooms below Single Bedroom Flat		50.00
	CAT B - Single and Double Bedroom Flats		100.00
	CAT C - Three Bedroom Flats and Above		150.00
1412031	Property Rate - Unregistered Religious Structures		Per Annum
	CAT A - Big size Church Auditorium		5,000.00
	CAT B - Medium size Church Auditorium		3,000.00
	CAT C - Smal size Church Auditorium		1,000.00

IMPOSITION OF RATES FOR PROPERTY OWNERS - LAND REVENUE ITEMS - DEVELOPMENT PERMIT

RCoA CODE	LANDS AND ROYALTIES REVENUE ITEMS	UNIT	2024 APPROVED FEES	2025 APPROVED FEES
	DEVELOPMENT / PLANNING PERMITS			
1412004	APPLICATION FORMS			
	CAT A - Development Permit Application Form	Per application	60.00	150.00
	CAT B - All Other Forms (e.g. Temporary Structures, Demolition, Renovation etc.)	Per application	50.00	100.00
1412032	BUILDING PROCESSING / SUBMISSION FEE (Non-Refundable Deposit)			
	CAT A - Residential	Per unit	100.00	100.00
	CAT B - Apartments	Per unit	150.00	150.00
	CAT C - Filling Station / Gas Station	Per unit	1,800.00	1,800.00
	CAT D - Shops	Per unit	250.00	250.00
	CAT E - Hotels	Per unit	500.00	500.00
	CAT F - Restaurants	Per unit	600.00	600.00
	CAT G - Multi-storey parking facility	Per unit	800.00	800.00
	CAT H - Banking hall	Per unit	700.00	700.00
	CAT I - Radio/TV station building	Per unit	700.00	700.00
	CAT J - Telecommunication Mast	Per unit	6,200.00	2,200.00
	CAT K - Printing houses	Per unit	500.00	500.00
	CAT L - Funeral Home	Per unit	650.00	650.00
	CAT M - Offices	Per unit	550.00	550.00
	CAT N - Churches / Mosque	Per unit	500.00	500.00
	CAT O - Hospitals / Clinics / Laboratories	Per unit	600.00	600.00
	CAT P - Warehouse (Storage Only)	Per unit	700.00	700.00
	CAT Q - Warehouse and Office	Per unit	800.00	800.00
	CAT R - Warehouse and Residence	Per unit	600.00	600.00
	CAT S - Factories	Per unit	1,500.00	1,500.00
	CAT T - Industrial Complex	Per unit	2,000.00	2,000.00
	CAT U - Educational Facilities (Private)	Per unit	500.00	500.00
	CAT V - Driving Schools	Per unit	1,000.00	1,000.00
	CAT X - Sports Complex	Per unit	2,400.00	2,400.00
	CAT Y - Events Centre	Per unit	1,800.00	600.00
	OTHERS			
	CAT B - Mixed Use	Per unit	2,800.00	800.00
	CAT C - Recreational Development	Per unit	1,700.00	600.00
	CAT D - Renovation / Rehabilitation / Refurbishment	Per unit	3,640.00	200.00
	CAT E - Hoarding	Per unit	2,440.00	100.00
	CAT F - Demolition	Per unit	3,640.00	100.00
	CAT G - Fence Wall Only	Per unit	700.00	200.00
	CAT H - Approval In Principle (AIP) - One Time - Mega Projects	Per unit	10,000.00	10,000.00
	CAT I - Certificate of Habitation / Occupancy	Per unit	700.00	500.00
	CAT J - Temporary Structure Processing fee	Per unit	1,500.00	500.00
	Validation of Spatial Data			
	CAT A - Site Plan Extract - 0.5 acre - 4.9 acre (Local Plan Extract)	Per extract	1,000.00	1,000.00
	CAT B - Site Plan Extract - 5 acre - 10 acre (Local Plan Extract)	Per extract	2,000.00	2,000.00
	CAT C - Site Plan Extract - Beyond 11 acres (Local Plan Extract)	Per extract	5,000.00	5,000.00
	CAT D - Quick Search (Endorsed)	Per extract	150.00	150.00
	CAT E - Zoning Comments	Per extract	400.00	400.00
	CAT F - Surveying / Demarcation - 0.16 acre	Per extract	360.00	360.00
	CAT G - Surveying / Demarcation - 0.17 acre - 0.32 acre	Per extract	600.00	600.00
	CAT H - Surveying / Demarcation - 0.33 acre - 1 acre	Per extract	960.00	960.00
	CAT I - Surveying / Demarcation - Above 1 acre	Per extract	1,200.00	1,200.00

1412033	BUILDING PERMIT CHARGES			
	New Development			
	CAT A - Building / Permanent Structure -	Cost of Construct.	0.0063	0.0063
	CAT B - Hoarding Permit (Only)	Per Linear Metre	8.00	8.00
	CAT C - Fence Wall Permit (Only)	Per Linear Metre	0.01	18.00
	CAT D - Mast Permit (Installation - One Time Payment) - 15 metres	Per Installation	18,000.00	18,000.00
	CAT E - Mast Permit (Installation - One Time Payment) - 30 Metres	Per Installation	20,000.00	20,000.00
	CAT F - Mast Permit (Installation - One Time Payment) - 35 Metres	Per Installation	30,000.00	30,000.00
	CAT G - Mast Permit (Installation - One Time Payment) - Above 35 Metres	Per Installation	32,500.00	32,500.00
	CAT H - Commercial Swimming Pool	Per Pool	N/A	3,000.00
	CAT I - Non-Commercial Swimming Pool	Per Pool	N/A	1,000.00
	Building Permit Renewal (upon expiration of original permit / extension of time)			
	CAT A - Residential	Per case	500.00	500.00
	CAT B - Commercial	Per case	1,500.00	1,500.00
	CAT C - Factories/ Industrial	Per case	5,600.00	5,600.00
	CAT D - Civic & Cultural	Per case	2,800.00	2,800.00
	CAT E - Recreational Development	Per case	3,200.00	3,200.00
	CAT F - Educational Facilities	Per case	1,700.00	1,700.00
	Permit to Repair / Renovate / Rehabilitate / Refurbish			
	CAT A - Telecommunication Mast	Per Installation	7,000.00	7,000.00
	CAT B - Permanent Structures - Buildings	Cost of Construct.	0.004	0.004
	CAT C - Permanent Structure - Pylons	Per Pylon		7,000.00
	CAT D - Permanent Structure - ECG poles	Per pole		50.00
	CAT E - Permanent Structure - Telephone / com Poles	Per pole		70.00
	CAT F - Permanent Structure - Fibre Optics Poles	Per pole		80.00
	Temporary Structure			
	CAT A - Constructional Site and Office Permit Fee	Per metre sq.	70.00	70.00
	CAT B - Containers Permit Fee	Per metre sq	100.00	20.00
	CAT C - Wooden Kiosks/Sheds Permit Fee	Per metre sq	50.00	15.00
	CAT D - Constructional Site and Office Permit Renewal	Every 6 months	200.00	200.00
	CAT B - Permit Renewal - below 8 * 8 feet	Every 6 months	100.00	100.00
	CAT B - Permit Renewal - between 8 * 8 and 8 * 15 feet	Every 6 months	120.00	120.00
	CAT B - Permit Renewal - above 8 * 15 feet	Every 6 months	150.00	150.00
1412033	BUILDING PERMIT - BILLBOARDS			
	CAT A - All LED Billboards New Permit	Per metre sq.	260.00	250.00
	CAT B - All Other Billboards New Permits	Per metre sq.	300.00	300.00
1412033	RENEWAL OF BUILDING PERMIT - BILLBOARDS - These rates are 50% of the Permit Acquired.			
	Application Form			
	CAT A - Forms for Single Structure Billboard	At One Location	12.00	100.00
	CAT B - Forms for Multiple Structure Billboard	At Different Locations	36.00	150.00
1412033	Building Permit - Billboards			
	Road Arch			
	CAT A - Class A1 (Along First Class Access)	Per Square Metre	210.00	150.00
	CAT B - Class A2 (Along Second Class Access)	Per Square Metre	140.00	120.00
	CAT C - Class A3 (Along Third Class Access)	Per Square Metre	70.00	100.00
	Unipole Spectacular (Super Bulletin)			

	CAT A - Class A1 (Along First Class Access)	Per Square Metre	280.00	150.00
	CAT B - Class A2 (Along Second Class Access)	Per Square Metre	210.00	120.00
	CAT C - Class A3 (Along Third Class Access)	Per Square Metre	150.00	100.00
	LED - Electronic - Prismatic Screen			
	CAT A - Class A1 (Along First Class Access)	per square mtr	1,300.00	320.00
	CAT B - Class A2 (Along Second Class Access)	per square mtr	800.00	280.00
	CAT C - Class A3 (Along Third Class Access)	per square mtr	100.00	140.00
	Others			
	CAT A - Roundabouts and Road Intersections	per Case	Various	1,500.00
	CAT B - Central Business District (CBD)	per Case	800.00	2,000.00
1412033	Building Permit - Signboards and Directional Signs			
	Signboards			
	CAT A - LED - Illuminated Screens	per square feet	8.40	9.60
	CAT B - Ordinary Signs	per square feet	7.80	8.00
	CAT C - Street Light Pole Signs	Not the posters.	72.00	72.00
	CAT D - Temporal Signs		60.00	60.00
	CAT E - Movable Signs		24.00	24.00
	CAT F - Facial Signs - Ordinary	Per square feet	4.80	4.80
	CAT G - Facial Signs - illuminated	Per square feet	5.40	5.40
	CAT H - Fuel Station Adverts	Per square feet	9.60	15.00
	CAT I - Service Facility Sign - Pylon	Per square feet	9.60	9.60
	CAT J - Service Facility Sign - Pavement		300.00	300.00
	Group Directional Signs			
	CAT A - Franchise - per Frame - 0 to 5 businesses	Per Frame	1,500.00	2,000.00
	CAT B - Franchise - per Frame - 6 to 10 businesses	Per Frame	2,000.00	2,500.00
	CAT C - Franchise - per Frame - Above 10 businesses	Per Frame	2,500.00	3,000.00
	Other Directional Signs			
	CAT A - Individual Business Signs	per square feet	120.00	150.00
	CAT B - Community - Suburb - School Signs	Per square feet	7.80	7.80
	CAT C - Street Finders / Names	per square feet	120.00	150.00
1412033	Building Permit - Other Advertisements			
	Bus Stations			
	CAT A - Branded Bus Stop Shelter with Sales Point	Per vehicle	600.00	800.00
	CAT B - Branded Bus Stop Shelter	Per shelter	120.00	200.00
	Dummy Structures			
	CAT A - Structures - 1.5m x 1m		240.00	240.00
	CAT B - Structures - 1.5m x 1.5m		600.00	600.00
	CAT C - Structures - 2m x 2m		750.00	750.00
	Banners and Posters			
	CAT A - Hanged with ropes	per month	36.00	50.00
	CAT B - Hanged on wooden frame	per month	60.00	60.00
	CAT C - Bundle between 0 - 200 posts	Per	50.00	100.00
	CAT D - Bundle between 201 - 500 posts	Per	100.00	150.00
	CAT E - Special Bundle for Celebrations / Elections	Negotiated rate		
	Other Adverts			
	CAT A - Aerial Adverts - Planes, Drones, Balloons, etc	per case	300.00	300.00
	CAT B - Flags on Poles	per case	50.00	50.00
	CAT C - Lamp Post Adverts (Street Light Poles)	per case	100.00	100.00
	CAT D - Building Wrap / Wall Drapes	per case	100.00	100.00
	Other Charges			
	CAT A - Certified True Copy	Cost of reproducing new documents + 500.00		
	CAT B - Certificate of Habitation	25% of Building Permit @ Prevailing Cost or 50% of Building Permit Cost		
	CAT C - Demolition Permit	Per sq. mtr	70.00	100.00
	Permit For Other Construction:			
	CAT A - Road Crossing (Cutting) Permit - Asphalt Roads		280.00	300.00
	CAT B - Road Crossing (Cutting) Permit - Paved/Surfaced Dressed Road		140.00	150.00
	CAT C - Road Crossing (Cutting) Permit - Along Road		3.00	3.00
	Thrust Boring			
	CAT A - Asphalt Pavement/Surface Dressed Road	Per metre	50.00	50.00

	Permit For Construction of Tanks			
	CAT A - Tank Farm	Per metre cube	1,000.00	1,000.00
	CAT B - Additional Tanks (Filling Stations and Others)	Per tank	2,500.00	2,500.00
	CAT C - Fuel Pumps	Per pump	2,100.00	2,100.00
	CONSTRUCTION COST FOR BUILDING PERMITS			
	Building Permit Charges [0.63%] of estimated cost of building		Per Unit/m ²	Per Unit/m ²
	Residential Buildings			
	CAT A - 1st Class Residential Buildings		1400-1680	1400-1680
	CAT B - 2nd Class Residential Buildings		1120-1400	1120-1400
	CAT C - 3rd Class Residential Buildings		840-1120	840-1120
	Commercial Buildings			
	CAT A - 1st Class Commercial Buildings		1680-2100	1680-2100
	CAT B - 2nd Class Commercial Buildings		1400-1680	1400-1680
	CAT C - 3rd Class Commercial Buildings		840-1120	840-1120
	Industrial Buildings			
	CAT A - Heavy Industrial Buildings		2100-2520	2100-2520
	CAT B - Light Industrial Buildings		1680-2100	1680-2100
1412034	APPROVAL FEES FOR LAND APPLICATION			
	CAT A - Sub Divisions - Less than 1 acre		4,000.00	4,000.00
	CAT B - Sub Divisions - 1- 5 acres		5,000.00	5,000.00
	CHANGE OF LAND USE			
	CAT A - Residential to commercial - Less than 1 acre		5,000.00	5,000.00
	CAT B - Residential to commercial - 1 - 5 acres		8,000.00	8,000.00
	CAT C - Residential to Educational - Less than 1 acre		4,000.00	4,000.00
	CAT D - Residential to Educational - 1 - 5 acres		6,000.00	6,000.00
	CAT E - Residential to Civic and Cultural - Less than 1 acre		6,000.00	6,000.00
	CAT F - Residential to Civic and Cultural - 1 - 5 acres		8,000.00	8,000.00
	CAT G - Residential to Light Industrial - Less than 1 acre		10,000.00	10,000.00
	CAT H - Residential to Light Industrial - 1 - 5 acres		14,000.00	14,000.00
	CAT I - Industrial to Other Issues - Less than 1 acre		12,000.00	12,000.00
	CAT J - Industrial to Other Issues - 1 - 5 acres		15,000.00	15,000.00
	CAT K - Educational to Other Issues - Less than 1 acre		8,000.00	8,000.00
	CAT L - Educational to Other Issues - 1 - 5 acres		12,000.00	12,000.00
	CAT M - Open space to Other Issues - Less than 1 acre		12,000.00	12,000.00
	CAT N - Open space to Other Issues - 1 - 5 acres		15,000.00	15,000.00
	Publication of Approved Rezoning Request		6,000.00	6,000.00
	APPROVAL OF LOCAL PLAN			
	CAT A - 5 to 100 Acres		10,000.00	10,000.00
	CAT B - 101 to 200 Acres		20,000.00	20,000.00
	CAT C - Above 201 Acres		50,000.00	50,000.00

IMPOSITION OF RATES FOR RATE PAYERS OCCUPYING ASSEMBLY BUILDINGS - RENT REVENUE ITEMS - RENTS

CoA CODE	RENT REVENUE ITEM	UNIT	2024 APPROVED FEES	2025 APPROVED FEES
1415052	MARKETS RENTS			
	Takoradi Market - Stores			
	CAT A - Extra Large Stores - 6No.	Per store / Month	295.00	300.00
	CAT B - Large Stores - 80No.	Per store / Month	143.00	150.00
	CAT C - Medium Stores - 6No.	Per store / Month	100.00	100.00
	CAT D - MCU Stores Large - 53No. and MCU Stores Medium - 13No.	Per store / Month	60.00	60.00
	CAT E - Tata Station Stores- 9No., Old Axim Station Stores 'C' - 61No., Collins Avenue Stores - 30No., Middle - 30No., 'E' (SOS Restuarants) - 25No.	Per store / Month	80.00	80.00
	Oil Sellers - 12No., TRU - 25No., C/UP - 30No., TRB - 25No., M/Dues Stores - 200No.			
	CAT F - JS Stores - 6No., and Lock Up Stores - 250No.	Per store / Month	50.00	50.00
	Takoradi Market - Stalls			
	CAT A - Sector A - 200No., Sector B- 250No., Sector C - 120No., Sector D - 127No.	Per stall / Month	7.00	10.00
	Sector E - 266No., Sector F - 252No., Sector G - 6No., Sector H - 221No.,			
	CAT B - New Stall - 172	Per stall / Month	7.00	10.00
	CAT C - Fresh Fish Stall - 100	Per stall / Month	7.00	10.00
	CAT D - Dry Fish Stall - 70	Per stall / Month	7.00	10.00
	CAT E - Meat House - 45	Per stall / Month	7.00	10.00
	Kokompe Stores			
	CAT A - A - 6No.,	Per store / Month	36.00	160.00
	CAT B - A - UP - 6No., B - UP - 6No., C - UP - 6No., D - UP - 6No., E - UP - 6No.	Per store / Month	34.00	140.00
	CAT C - AA - 13No., BB - 13No., CC - 13No., DD - 13No., EE - 13No.	Per store / Month	25.00	100.00
	CAT D - B - 6No., C - 6No., D - 6No., E - 6No.	Per store / Month	50.00	200.00
	Sekondi Market - Stores			
	CAT A - Retail Stores - Large - 13No.	Per store / Month	60.00	60.00
	CAT B - Retail Stores - Small - 2No.	Per store / Month	14.00	14.00
	CAT C - Lock Up Stores - 48No., New Lock Up Stores - 13No.	Per store / Month	15.00	15.00
	CAT D - Sector A - 39No., Sector B - 79No., Sector C - 95No., Sector D - 97No.,			
	Sector E - 245No., Sector F - 16No.,	Per store / Month	7.00	10.00
	CAT E - Lorry Park Stores - 93	Per store / Month	25.00	25.00
	CAT F - Restuarant	Per store / Month	50.00	50.00
	CAT G - Comm. Centre	Per store / Month	30.00	30.00
	CAT H - Meat House - 5	Per store / Month	7.00	10.00
	CAT I - Zongo Market - 6	Per store / Month	7.00	10.00
	Kojokrom Market Stall			
	CAT A - Open Sheds	Per Shed / month	8.00	15.00
	CAT B - Closed Sheds	Per Shed / month	10.00	20.00
	Assembly Commercial Facilities			
	CAT A - Category A - CDB		GH¢12.00/m2 Floor Area	
	CAT B - Category B - Other Areas		GH¢8.00/m2 Floor Area	
	HIRING OF ASSEMBLY FACILITIES			
	Youth Centre			
	CAT A - Main Hall	Per day	800.00	800.00
	CAT B - Terrace	Per day	700.00	700.00
	CAT C - Car Park	Per day	N/A	400.00
	Takoradi Library			
	CAT A - Main Hall	Per day	2,500.00	2,500.00
	CAT B - Terrace	Per day	700.00	700.00
	CAT C - Car Park	Per day	N/A	400.00
	Others Facilities			
	CAT A - Assembly Chamber	Per day	N/A	150.00
	CAT B - Sub Metro Halls	Per day	N/A	100.00
	CAT C - Assembly Forecourt	Per day	N/A	200.00
	CAT D - Sub Metro Forecourts	Per day	N/A	200.00
	CAT E - Assembly Advertisement Space - Fence Wall	Per sq area	N/A	10.00
	CAT E - Assembly Advertisement Space - Billboards	Per sq area	N/A	10.00
	CAT E - Assembly Advertisement Space -	Per sq area	N/A	10.00
	GOVERNMENT QUARTERS/BUNGALOWS			
	A. Type 'A'	Per month	30.00	60.00
	B. Two (2) Rooms	Per month	30.00	60.00
	1. Type 'B'			

	C. Two (2) Rooms	Per month	30.00	60.00
	1. Type 'BA'	Per month	30.00	60.00
	2. 'AK'	Per month	30.00	60.00
	D. Two (2) Rooms & Hall			
	1. Type 'C'	Per month	35.00	70.00
	2. 'MA'	Per month	35.00	70.00
	4. Link Road Boys Quarters	Per month	40.00	80.00
	5. West Ridge Boys Quarters	Per month	40.00	80.00
	E. Bungalow without Garage			
	1. Ketan Road Estate	Per month	75.00	150.00
	F. Bungalow with garage			
	1. Link Road	Per month	105.00	200.00
	2. West Ridge	Per month	105.00	200.00
	3. Sekondi Ridge	Per month	105.00	200.00

IMPOSITION OF RATES FOR BUSINESS OWNERS - BUSINESS OPERATING PERMIT - BOP

CODE	REVENUE ITEM DESCRIPTION	UNIT	2024 APPROVED FEES	2025 APPROVED FEES
1422111	ABATTOIR			
	CAT A - Private Abattoir - General	per annum	600.00	600.00
1422046	ADVERTISEMENT LICENCES			
	Advertising Companies			
	CAT A - Platinum (minimum of 10 staff)	per annum	1,000.00	1,500.00
	CAT B - Gold (minimum of 5 staff)	per annum	750.00	1,000.00
	CAT C - Silver (minimum of 3 staff)	per annum	450.00	750.00
	CAT D - Bronze (Below 3 staff)	per annum	300.00	500.00
	Signage Makers			
	CAT A - Digital	per annum	500.00	500.00
	CAT B - Non-digital	per annum	400.00	300.00
	Signage Writers			
	CAT A - Electronic	per annum	160.00	250.00
	CAT B - Manual	per annum	81.00	100.00
1422147	Digital Embroidery Companies			
	CAT 'A' - International	per annum	2,000.00	2,200.00
	CAT 'B' - National	per annum	1,000.00	1,100.00
	CAT 'C' - Local	per annum	500.00	550.00
1422147	Embossment Centres			
	CAT A - Vehicle Embossment Company	per annum	500.00	500.00
	CAT B - Stickers for vehicles and temporary structures - Medium	per annum	350.00	350.00
	CAT C - Stickers for vehicles and temporary structures - Small	per annum	100.00	100.00
1422271	AGRO CHEMICAL BUSINESSES			
	Agro Chemical Dealers			
	CAT A - Manufacturers / Importers	per annum	2,016.00	2,500.00
	CAT B - Distributors / Retailers	per annum	1,400.00	1,400.00
	CAT C - Distributors (Small)	per annum	161.00	500.00
	CAT D - Retailers (Small)	per annum	101.00	300.00
	Agro Machine / Input Dealers			
	CAT A - Manufacturers / Importers	per annum	2,000.00	2,000.00
	CAT B - Distributors / Retailers	per annum	1,600.00	1,600.00
	CAT C - Distributors (Small)	per annum	1,200.00	1,200.00
	CAT D - Retailers (Small)	per annum	1,100.00	1,000.00
1422271	AIRPORT / AIRLINE BUSINESSES			
	Airline Offices/Operators			
	CAT A - Non-African Carriers	per annum	25,000.00	25,000.00
	CAT B - Local & Regional Carriers	per annum	20,000.00	20,000.00
	CAT C - African Carriers (Travel within African Countries)	per annum	12,000.00	12,000.00
	CAT D - Local Carriers (Travel within Ghana)	per annum	7,000.00	5,000.00
	CAT E - Agents of Airlines	per annum	1,500.00	1,500.00
	Airport Operators			
	CAT A - International	per annum	35,000.00	35,000.00
	CAT B - Domestic	per annum	20,000.00	20,000.00
	CAT C - Air Strip Operators	per annum	7,500.00	7,500.00
1422032	AKPETESHIE BUSINESSES			
	Akpeteshie (Liquor) Distillers and Distributors			
	CAT A - All Distillers	per annum	360.00	360.00
	CAT B - All Distributors	per annum	325.00	300.00
	CAT C - Akpeteshie Sellers Only	per annum	50.00	50.00
	Pito / Palm Wine Distillers and Distributors			
	CAT A - Pito (daily brewing)	per annum	65.00	65.00
	CAT B - Palm Wine Tappers	per annum	50.00	50.00
1422277	ALUMINIUM BUSINESSES			
	Aluminium Fabricators (Doors/Windows/Wall Cladding)			
	CAT A - Large Scale	per annum	1,000.00	1,500.00
	CAT B - Medium Scale	per annum	500.00	800.00
	CAT C - Small Scale	per annum	300.00	500.00

	Aluminium Pot Dealers ('Dadesen')			
	CAT A - Manufacturers	per annum	200.00	200.00
	CAT B - Distributors	per annum	150.00	150.00
	CAT C - Retailers	per annum	120.00	120.00
	Aluminium Manufacturing			
	CAT A - Smelting	per annum	11,000.00	15,000.00
	CAT B - Multiple Product Lines	per annum	8,000.00	10,000.00
	CAT C - Roofing Sheets only	per annum	6,300.00	8,000.00
	CAT D - Saucepan	per annum	2,750.00	3,000.00
	Aluminium Product Distributors			
	CAT A - Large Scale	per annum	300.00	500.00
	CAT B - Medium Scale	per annum	200.00	300.00
	CAT C - Small Scale	per annum	120.00	150.00
	Aluminium Product Retailers			
	Category A - Store (Large)	per annum	70.00	100.00
	Category B - Container / Kiosk (Medium)	per annum	60.00	80.00
	Category C - Table Top (Small)	per annum	50.00	60.00
1422151	AMBULANCE/ HEARSE SERVICES			
	CAT A - Large Scale (Above 5 Vehicles)	per annum	500.00	1,000.00
	CAT B - Medium Scale (3-5 Vehicles)	per annum	200.00	400.00
	CAT C - Small Scale (1-2 Vehicles)	per annum	100.00	200.00
1422162	ART AND HANDICRAFT BUSINESSES			
	Art Gallery			
	CAT A - Own Facility with multi-services	per annum	200.00	300.00
	CAT B - Rented Space / Facilities	per annum	100.00	200.00
	Handicraft Dealers			
	CAT A - Importers	per annum	200.00	1,000.00
	CAT B - Producers / Exporters	per annum	150.00	800.00
	CAT C - Retailers Only	per annum	150.00	300.00
	Adinkra Designers / Kente / Smock Weavers & Sellers			
	CAT A - Weavers & Sellers (Large)	per annum	300.00	300.00
	CAT B - Weavers & Sellers (Medium)	per annum	175.00	175.00
	CAT C - Weavers & Sellers (Small)	per annum	60.00	60.00
	Beads Dealers			
	CAT - A Producers	per annum	200.00	200.00
	CAT B Wholesalers	per annum	150.00	150.00
	CAT C Retailers	per annum	100.00	100.00
	Cane Weavers			
	CAT A - Producers	per annum	125.00	125.00
	CAT B - Wholesalers	per annum	100.00	100.00
	CAT C - Retailers	per annum	75.00	75.00
	AUCTIONING FIRMS / AGENCIES / AUCTIONEERS			
	CAT 'A' - Registered Auctioning Firms	per annum	1,000.00	2,000.00
	CAT 'B' - Local Agent of a Registered Firm	per annum	750.00	1,500.00
	CAT 'C' - Local Auctioneer	per annum	450.00	900.00
1422270	AUTOMOBILE BUSINESSES			
	Automobile Repair Garrages			
	CAT A - Garrages with multiple Services	per annum	3,000.00	3,000.00
	CAT B - Other Garrages	per annum	1,000.00	1,000.00
	CAT C - Bolt and Nut Dealers	per annum	100.00	100.00
	Automobile Sales Shop - Importers of New Vehicle			
	CAT A - Large Showroom	per annum	3,000.00	3,000.00
	CAT B - Small Showroom	per annum	2,000.00	2,000.00
	Automobile Sales Shop - Importers of Used Vehicle			
	CAT A - Large Garrages	per annum	2,000.00	2,000.00
	CAT B - Medium Garrages	per annum	1,500.00	1,500.00
	CAT C - Small Garrages	per annum	800.00	800.00
	Automobile Hiring Services			
	CAT A - Heavy Duty Vehicle Hiring Services	per annum	5,000.00	5,000.00
	CAT B - Light Duty Vehicle Hiring Services	per annum	3,500.00	3,500.00
	Spare Parts Sales Outlets			
	CAT A - Wholesale - New	per annum	600.00	600.00
	CAT B - Retail - New	per annum	300.00	300.00
	CAT C - Wholesale - Used	per annum	375.00	375.00
	CAT D - Retail - Used	per annum	500.00	200.00

	Tyre / Battery Dealers			
	CAT A - Wholesale - New	per annum	600.00	600.00
	CAT B - Retail - New	per annum	300.00	300.00
	CAT C - Wholesale - Used	per annum	375.00	375.00
	CAT D - Retail - Used	per annum	200.00	200.00
	Other Automobile Businesses			
	CAT A - Vehicle Assembling / Manufacturing	per annum	20,000.00	20,000.00
	CAT B - Windscreen Dealers	per annum	300.00	300.00
1422052	ARTISANS			
	Auto Artisans			
	CAT A - Auto Air Condition Mechanics	per annum	400.00	400.00
	CAT B - Auto Arc Welders	per annum	550.00	550.00
	CAT C - Auto Argon (Aluminium) Welders	per annum	200.00	200.00
	CAT D - Auto Body Repairers	per annum	700.00	700.00
	CAT E - Auto Electricians	per annum	200.00	200.00
	CAT F - Auto Mechanics	per annum	450.00	450.00
	CAT G - Auto Sprayers	per annum	250.00	250.00
	CAT H - Auto Upholstery	per annum	200.00	200.00
	CAT I - Vulcanisers	per annum	150.00	150.00
	CAT J - Brake Specialist	per annum	150.00	150.00
	CAT K - Carburettor Specialist	per annum	100.00	100.00
	CAT L - Plastic Welders and Fabricators	per annum	100.00	100.00
	CAT M - Radiator Specialist	per annum	100.00	100.00
	CAT N - Windscreen Repairers	per annum	100.00	100.00
	Other Artisans			
	CAT A - Motorcycle / Bicycle/ Tricycle Repairs	per annum		100.00
	CAT B - Blacksmith	per annum		80.00
	CAT C - Masons, Carpenters, Plumbers, Electricians, Painters, Steel Benders, Tile Layers etc.	per annum		100.00
	CAT D- Jewellery Repairers	per annum		100.00
	CAT E- Key Technicians/Cutters	per annum		100.00
	CAT F- Refrigerator/Aircondition Mechanics	per annum		100.00
	CAT G- Rubber Stamp Makers	per annum		100.00
1422279	BAGS AND SUITCASE DEALERS			
	CAT A - Large Scale	per annum	400.00	400.00
	CAT B - Medium Scale	per annum	250.00	250.00
	CAT C - Small Scale	per annum	150.00	150.00
1422168	BARBERING SALOON / SHOP			
	CAT A - Large	per annum	575.00	350.00
	CAT B - Medium	per annum	250.00	250.00
	CAT C - Small	per annum	166.00	150.00
		per annum		
1422009	BAKERIES			
	CAT A - Large Scale	per annum	500.00	500.00
	CAT B - Medium Scale	per annum	200.00	200.00
	CAT C - Small Scale	per annum	120.00	120.00
1422067	BEER / WINE / SPIRIT / SOFT DRINKS SALES			
	CAT A - Depots	per annum	2,250.00	3,000.00
	CAT B - Wholesale	per annum	1,500.00	1,500.00
	CAT C - Retail	per annum	900.00	1,000.00
	CAT D- Retail - Medium	per annum	N/A	300.00
	CAT E- Retail - Small	per annum	N/A	200.00
1422133	Bet and Game Centres			
	CAT A - Casino Operations	per annum	6,480.00	6,480.00
	CAT B - Sports Betting Operations	per annum	N/A	3,500.00
	CAT C - Route Operations (Console / Consul Games)	per annum	N/A	200.00
1422016	Lottery Business Operators			
	CAT A - National Lotto Authority	per annum	2,808.00	2,800.00
	CAT B - National Marketing Companies/Agents	per annum	1,872.00	1,870.00
	CAT C - Private Operators	per annum	1,400.00	1,400.00
	CAT D - Lotto Receiver	per annum	100.00	100.00

1422053	BLOCKS AND CONCRETE PRODUCTS			
	CAT A - Large Scale (Concrete Mixtures and Wares)	per annum	1,008.00	1,200.00
	CAT B - Large Scale (Machine and manual for design blocks)	per annum	720.00	1,000.00
	CAT C - Medium Scale (Machine for blocks only)	per annum	360.00	360.00
	CAT D - Small Scale (Manual blocks only)	per annum	250.00	250.00
1422021	BOAT AND CANOE			
	CAT A - Importers and Bulk Dealers	per annum	200.00	200.00
	CAT B - Local Producers	per annum	150.00	150.00
	CAT C - Boat / Canoe Operators	per annum	200.00	200.00
1422280	BOOKS, STATIONERY, OFFICE EQUIPMENT, COMPUTERS, etc. SHOPS			
	CAT A - Office Equipment Only - Large	per annum	3,000.00	3,600.00
	CAT B - Office Equipment Only - Medium	per annum	1,750.00	1,500.00
	CAT C - Office Equipment Only - Small	per annum	1,260.00	1,000.00
	CAT D - Stationery Only - Large	per annum		1,200.00
	CAT E - Stationery Only - Medium	per annum		600.00
	CAT F - Stationery Only - Small	per annum		260.00
	CAT G - Stationery and Office Equipment - Large	per annum		3,600.00
	CAT H - Stationery and Office Equipment - Medium	per annum		2,100.00
	CAT I - Stationery and Office Equipment - Small	per annum		1,500.00
1422273	BOUTIQUE			
	CAT A - Premium	per annum	1,500.00	1,500.00
	CAT B - Large Scale	per annum	750.00	1,000.00
	CAT C - Medium Scale	per annum	242.00	750.00
	CAT D- Small Scale	per annum	N/A	300.00
	CAT E- Micro	per annum	N/A	120.00
1422001	FORIEGN BREWERIES			
	CAT 'A' - Breweries	per annum	21,000.00	21,000.00
	CAT 'B' - Local Breweries	per annum	3,700.00	3,700.00
1422113	BRIDAL AND EVENT DECORATORS			
	CAT 'A'	per annum	400.00	500.00
1422176	BUILDING MATERIAL DEALERS			
	Hardware (Distributor/ Wholesaler)			
	CAT A - Distributor/Wholesaler (Large)	per annum	1,000.00	3,000.00
	CAT B - Distributor/Wholesaler (Medium)	per annum	778.00	2,500.00
	CAT C - Wholesaler (Medium)	per annum	450.00	1,350.00
	CAT D - Wholesaler (Small)	per annum	300.00	900.00
	Finishing/Retail			
	CAT A - Large Scale	per annum	300.00	300.00
	CAT B - Medium Scale	per annum	250.00	250.00
	CAT C - Small Scale	per annum	150.00	150.00
	Roofing Material Dealers			
	CAT A - Manufacture/Sales	per annum	2,000.00	2,000.00
	CAT B - Sales & Installation	per annum	1,000.00	1,000.00

1422008	BUSINESS CENTRE			
	CAT A - Internet, Word Processing, Printing and Copying Services plus above 20 Work stations with Internet Service Retailing	per annum	504.00	500.00
	CAT B - Internet, Word Processing, Printing and Copying Services plus above 20 Work stations	per annum	242.00	240.00
	CAT C - Internet, Word Processing, Printing and Copying Services plus 11-20 Work stations	per annum	142.00	140.00
	CAT D - Internet, Word Processing, Printing and Copying Services plus below 11 Work stations	per annum	101.00	100.00
	CAT E - Secretarial Services (Word Processing, Printing and Copying Services)	per annum	60.00	60.00
	Business Office			
	CAT A - Head Office	per annum	1,000.00	3,000.00
	CAT B - Regional Offices	per annum	800.00	1,500.00
	CAT C - Local Office	per annum	300.00	1,000.00
1422178	CAR WASHING BAY			
	CAT A - Car Washing, Restaurant and Drinking Facility	per annum	450.00	450.00
	CAT B - Car Washing and Drinking Facility	per annum	300.00	300.00
	CAT C - Car Washing Only	per annum		250.00
1422021	CANOPY PRODUCERS			
	CAT A - Tarpaulin Fabric Sewing and metal Fabricators	per annum	300.00	300.00
	CAT B - Metal Fabricators	per annum	200.00	200.00
	CAT C - Fabric Sewing	per annum	80.00	100.00
1422287	CD SELLERS (Audio/Video)			
	CAT A - Shops	per annum	144.00	150.00
1422184	CERAMICS / POTTERY PRODUCERS / SELLERS			
	CAT 'A' -	per annum	60.00	120.00
	CAT 'B' -	per annum	50.00	100.00
1422185	CEREMONIAL HIRING SERVICES			
	CAT A - Multi Services	per annum	3,500.00	3,500.00
	CAT B - Canopies, Chairs, Tables, cutlery, Glasses, Plates, Serving Trays	per annum	1,000.00	1,000.00
	CAT C - Canopies, Chairs, Tables	per annum	300.00	300.00
	CAT D - Single Item of above	per annum	100.00	100.00
	CAT E - Recreational/social facilities (Large)	per annum	1,000.00	1,000.00
	CAT F - Recreational/social facilities (Medium)	per annum	850.00	850.00
	CAT G - Recreational/social facilities (Small)	per annum	650.00	650.00
	CAT H - Spinners (Large)	per annum	150.00	150.00
	CAT I - Spinners (Small)	per annum	108.00	110.00
	CAT J - Live Band	per annum	300.00	300.00
	CAT K - Musical/Dance Groups	per annum	100.00	100.00
1422186	CHANDLERY (Shipping Supplies) SERVICES			
	CAT 'A' - International Service Providers	per annum	1,440.00	1,500.00
	CAT 'B' - Local Service Providers	per annum	1,152.00	1,200.00
1422187	CIGARETTE DEALERS			
	CAT A - Importers / Wholesalers	per annum	2,160.00	2,160.00
	CAT B - Distributors	per annum	540.00	540.00
	CAT C - Retailers	per annum	100.00	100.00
1422054	CLEANING COMPANY			
	CAT A - Household/Office (Large)	per annum	1,500.00	1,500.00
	CAT B - Household/Office (Medium)	per annum	500.00	500.00
	CAT C - Household/Office (Small)	per annum	350.00	350.00
	CAT D - Household/Office (Very Small)	per annum	250.00	250.00
	CASH CROP BUSINESSES			
1422059	Cocoa Residue Buying Companies			
	CAT 'A'	per annum	600.00	600.00
1422188	Cocoa / Shea Nut / Cotton Buying Companies			
	CAT A - Mother Company	per annum	4,500.00	4,500.00
	CAT D - Agent / Branch	per annum	1,440.00	1,450.00

1422189	Coconut Oil Production/Sales			
	CAT A - Company	per annum	1,500.00	1,500.00
	CAT D - Individuals	per annum	150.00	150.00
1422190	Coffee / Cashew Buying Companies			
	CAT A - Mother Company	per annum	1,750.00	1,800.00
	CAT C - Agent and Branch	per annum	175.00	180.00
1422192	Cola Nut Buying Companies			
	CAT A - Company	per annum	125.00	150.00
	CAT C - Agent / Individual	per annum	60.00	100.00
1422115	COLD STORAGE FACILITIES			
	Importers with Own/Rented Cold Storage Facilities			
	CAT A - Above 2500 Metric Tonnes	per annum	3,500.00	4,100.00
	CAT B - 2001 to 2500 Metric Tonnes	per annum	3,000.00	3,400.00
	CAT C - 1501 to 2000 Metric Tonnes	per annum	2,000.00	2,300.00
	CAT D - 1001 to 1500 Metric Tonnes	per annum	1,750.00	2,000.00
	CAT E - 501 to 1000 Metric Tonnes	per annum	1,250.00	1,450.00
	CAT F - Up to 500 Metric Tonnes	per annum	1,404.00	1,600.00
	Non-Importers with Rented Cold Storage Facilities (Local)			-
	CAT A - Above 1000 Metric Tonnes	per annum	900.00	1,050.00
	CAT B - 501 to 1000 Metric Tonnes	per annum	750.00	860.00
	CAT C - Up to 500 Metric Tonnes	per annum	600.00	700.00
	Non-Importers with Containerised Cold Storage Facilities (Local)			-
	CAT A - 40 Footer Container	per annum	1,404.00	1,600.00
	CAT B - 20 Footer Container	per annum	819.00	950.00
	CAT C - Below 20 Footer Container	per annum	234.00	270.00
	CAT D - Fabricated facility (Retail Large)	per annum	200.00	230.00
	CAT E - Fabricated facility (Retail Medium)	per annum	117.00	130.00
	CAT F - Fabricated facility (Retail Small)	per annum	90.00	110.00
1422137	Private Meat Van -moved to cold store	per annum	60.00	60.00
	COMMERCIAL HOUSES / DEPARTMENTAL STORES / CONDIMENTS			
1422045	Commercial Houses / Departmental Stores / Condiments			
	CAT A - Mall (Large)	per annum	5,000.00	10,000.00
	CAT B - Departmental Store	per annum	3,000.00	5,000.00
	CAT C - Supermarkets	per annum	2,000.00	2,000.00
	CAT G - Neighbourhood Shops (Large Size)	per annum	150.00	200.00
	CAT H - Neighbourhood Shops (Medium Size)	per annum	120.00	120.00
1422194	Condiments/Confectioneries: eg. Biscuit, Toffees			
	CAT A - Wholesale	per annum	500.00	500.00
	CAT B - Retail	per annum	125.00	150.00
	CAT C - Table Top	per annum	50.00	100.00
1422193	Commercialised State Companies / Corporations			
	CAT A - Head Offices	per annum	30,000.00	30,000.00
	CAT B - Regional Offices	per annum	28,000.00	28,000.00
	CAT C - Branch Offices	per annum	9,000.00	9,000.00
	CAT D - District Offices	per annum	7,500.00	7,500.00
	CAT E - Local Offices	per annum	2,000.00	2,000.00
1422066	Commissioner of Oath/Letter Writers			
	CAT 'A'	per annum	60.00	60.00
1422159	Communication Mast Operating Licence			
	CAT A - 1-10 Masts	per annum/mast	1,600.00	1,600.00
	CAT B - 11-20 Masts	per annum/mast	1,300.00	1,300.00
	CAT C - 21-30 Masts	per annum/mast	1,100.00	1,100.00
	CAT D - 31-40 Masts	per annum/mast	780.00	780.00
	CAT E - Above 40 Masts	per annum/mast	520.00	520.00
	CAT F - Radio Masts	per annum/mast		500.00
	ELECTRONICS REPAIRERS			
1422052	Computer /Accessories / Office Equipment Repairs			
	CAT A - Large Scale	per annum	1,200.00	1,200.00
	CAT B - Medium Scale	per annum	400.00	400.00
	CAT C - Small Scale	per annum	150.00	150.00
1422235	Mobile Phone & Accessories Sales/Assembling/Repairs			
	CAT A - Assembling and Repairs	per annum	1,725.00	1,720.00
	CAT B - Phones and Accessories	per annum	345.00	350.00
1422052	TV & Radio Repairers			
	CAT A - All Repairers	per annum	100.00	100.00

	1422196	Cooking/Household Utensil Sales			
		CAT 'A' - Large	per annum	180.00	180.00
		CAT 'B' -Medium	per annum	120.00	120.00
		CAT 'C' -Small	per annum	70.00	100.00
		COSMETICS			
	1422197	Cosmetics Production			
		CAT 'A'	per annum	1,500.00	1,000.00
	1422197	Cosmetic/Personal Care/Hair Product Sales			
		CAT A - Wholesale and Retail	per annum	1,000.00	1,000.00
		CAT B - Wholesale Only	per annum	500.00	500.00
		CAT C - Retail	per annum	200.00	200.00
		CAT D - Table top	per annum	100.00	100.00
	1422117	Courier Services			
		CAT A - International Companies	per annum	2,000.00	2,000.00
		CAT B - National Companies	per annum	576.00	600.00
		CAT C - Small Companies -Delivery Vans/Bikes	per annum	288.00	300.00
	1422198	Curtains/Carpets etc. Sales			
		CAT 'A' - Large	per annum	270.00	270.00
		CAT 'B' -Medium	per annum	152.00	150.00
		CAT 'C' -Small	per annum	87.00	100.00
	1422110	Custom/Port Agents			
		Clearing Agents			
		CAT 'A'	per annum	1,204.00	1,500.00
		CAT 'B'	per annum		1,200.00
		Port Services			
		CAT 'A' - Inland Services-	per annum	36,000.00	36,000.00
		CAT 'B' - Inland Services	per annum	26,000.00	26,000.00
		DRESSMAKERS/TAILORS			
	1422038	Dressmakers/Tailors (Industrial)			
		CAT A - Fashion Designers (Large)	per annum	1,438.00	1,600.00
	1422038	Dressmakers/Tailors (Non-Industrial)			
		CAT A - Large Scale	per annum	173.00	190.00
		CAT B - Medium Scale	per annum	138.00	150.00
		CAT C - Small scale	per annum	115.00	120.00
	1422038	Dressmakers/Tailors Services			
		CAT A - Knitting, Haberdashery and Embroidery	per annum	115.00	130.00
		CAT B - Knitting and Embroidery	per annum	92.00	100.00
		CAT C - Embroidery only	per annum	92.00	100.00
		CAT D - Knitting only	per annum	92.00	100.00
		CAT E - Haberdashery Only (sewing items - large)	per annum	230.00	250.00
		CAT F - Haberdashery Only (Small)	per annum	115.00	120.00
	1422119	Drilling Companies			
		Mining			
		CAT A - Exploration & Prospecting - International	per annum	18,000.00	18,000.00
		CAT B - Exploration & Prospecting - National	per annum	12,000.00	12,000.00
		CAT C - Ancillary Services	per annum	10,800.00	10,800.00
		Oil / Gas			
		CAT A - Exploration & Prospecting - International	per annum	95,000.00	109,000.00
		CAT B - Exploration & Prospecting - National	per annum	45,000.00	51,800.00
		CAT C - Exploration & Prospecting - Local Content	per annum	28,800.00	33,100.00
		CAT D - Ancillary Services	per annum	40,000.00	46,000.00
		Water (Borehole) Companies			
		CAT A - National	per annum	3,750.00	3,750.00
		CAT B - Local	per annum	2,750.00	2,750.00
		CAT D - Wells	per annum	150.00	150.00

	ENTERTAINMENT SERVICES PROVIDERS			
1422030	Entertainment Services			
	Private Recreational Parks			
	CAT A - Large Scale	per annum	750.00	750.00
	CAT B - Medium Scale	per annum	468.00	460.00
	CAT C - Small Scale	per annum	234.00	250.00
1422283	Nightclubs and Theatres			
	Nightclub			
	CAT A - Grade 1	per annum	1,100.00	1,210.00
	CAT B - Grade 2	per annum	500.00	550.00
	Pub			
	CAT A - Grade 1	per annum	300.00	330.00
	CAT B - Grade 2	per annum	102.00	110.00
	Movie House			
	CAT A - Grade 1	per annum	850.00	850.00
	CAT B - Grade 2	per annum	500.00	500.00
	Theatre			
	CAT A - Grade 1	per annum	3,600.00	3,600.00
	CAT B - Grade 2	per annum	100.00	100.00
	Spa			
	CAT A - Spa with more than 3 add-on services	per annum	471.00	470.00
	CAT B - Spa with 2-3 add-on services	per annum	336.00	330.00
	CAT C - Spa Only	per annum	210.00	210.00
1422057	EDUCATIONAL INSTITUTIONS			
	Educational Institutions – Private			
1422057	Day Care Centres (Early Childhood Development Centres)			
	CAT A - Grade A	per annum	1,500.00	1,800.00
	CAT B - Grade B	per annum	500.00	600.00
	CAT C - Grade C	per annum	350.00	420.00
1422057	Pre-Tertiary Schools			
	Basic School (KG/Primary/Junior High Schools)			
	Foreign Curriculum Operators			
	CAT A - KG/Primary/Junior High Schools	per annum	25,000.00	30,000.00
	CAT B - KG/Primary	per annum	15,000.00	18,000.00
	National Curriculum Operators			
	CAT A - KG/Primary/Junior High Schools(Large)	per annum	2,500.00	3,000.00
	CAT B - KG/Primary/Junior High Schools (Medium)	per annum	1,500.00	1,800.00
	CAT C - KG/Primary/Junior High Schools (Small)	per annum	700.00	840.00
	CAT D - KG/Primary (Large)	per annum	450.00	540.00
	CAT E - KG/Primary (Medium)	per annum	300.00	360.00
	CAT F - KG/Primary (Small)	per annum	150.00	180.00
1422057	Secondary Level (Senior High/Technical/ Vocational Schools)			-
	CAT A - Large	per annum	1,500.00	1,800.00
	CAT B - Medium	per annum	1,000.00	1,200.00
	CAT C - Small	per annum	750.00	900.00

1422057	Basic to Secondary School				-
	CAT A - Large	per annum	3,500.00	4,200.00	
	CAT B - Medium	per annum	3,000.00	3,600.00	
1422057	Specialised Schools (Remedial School)				-
	CAT 'A'	per annum	1,100.00	1,320.00	
	CAT 'B'	per annum	500.00	600.00	
1422057	Tertiary Schools				-
	CAT A - Chartered Universities (Own Conferred Degrees)	per annum	9,000.00	10,800.00	
	CAT B - University colleges/Nursing & Midwifery Training Colleges (affiliated)	per annum	5,000.00	6,000.00	
	CAT C - Tutorial Colleges (Professional Exams eg. ACCA, SAT etc)	per annum	2,000.00	2,400.00	
	CAT D - Academy (Training in Special fields eg. Football, Dance etc.)	per annum	1,400.00	1,700.00	
1422057	Training & Vocational Institutions (Media, Construction, Fashion, Floral, Catering, Cosmetology & Wellness, etc.)				-
	CAT 'A'	per annum	1,300.00	1,560.00	
	CAT 'B'	per annum	800.00	960.00	
	CAT 'C'	per annum	600.00	720.00	
	CAT 'D'	per annum	450.00	540.00	
1422057	Other Educational & Training Centres				
	Computer Schools/ Training Centre				
	CAT A - International	per annum	1,200.00	1,200.00	
	CAT B - Local (Large)	per annum	700.00	700.00	
	CAT C - Local (Small)	per annum	400.00	400.00	
1422202	Driving Schools				
	CAT A - Above 6 Vehicles	per annum	500.00	500.00	
	CAT B - 4 - 6 Vehicles	per annum	400.00	400.00	
	CAT C - 1 - 3 Vehicles	per annum	300.00	300.00	
1422206	Security Fencing Companies				
	CAT A - Large Scale	per annum	720.00	720.00	
	CAT B - Medium Scale	per annum	540.00	540.00	
	CAT C - Small Scale	per annum	360.00	360.00	
1422207	ELECTRONICS APPLIANCES/BUSINESSES				
	Electronic Shops (New & Second Hand/Home use)				
	CAT A - Importers/Wholesalers (Large)	per annum	3,000.00	3,000.00	
	CAT B - Importers/Wholesalers (Small)	per annum	2,500.00	2,500.00	
	CAT C - Wholesalers/Retailers (Large)	per annum	2,000.00	2,000.00	
	CAT D - Wholesalers/Retailers (Small)	per annum	1,500.00	1,500.00	
	CAT E - Retailers (Shops and Containers - Large)	per annum	1,440.00	1,400.00	
	CAT F - Retailers (Shops and Containers - Medium)	per annum	1,008.00	1,000.00	
	CAT G - Retailers (Shops and Containers - Small)	per annum	504.00	500.00	
	CAT H - Retailers (Table Top - Medium)	per annum	144.00	140.00	
	CAT I - Retailers (Table Top - Small)	per annum	120.00	120.00	
1422207	Electronic/Home Appliance Parts Dealers				
	CAT 'A'	per annum	300.00	300.00	
	CAT 'B'	per annum		200.00	
	CAT 'C'	per annum		150.00	
1422205	ELECTRICAL APPLIANCES				
	Electrical Appliances (New & Second-hand)				
	CAT A - Importers	per annum	1,500.00	2,000.00	
	CAT B - Wholesalers	per annum	1,000.00	1,500.00	
	CAT C - Retailers (Large)	per annum	800.00	1,000.00	
	CAT D - Retailers - (Medium)	per annum	500.00	800.00	
	CAT E- Retailers (Small)	per annum	N/A	500.00	
	CAT F- Others	per annum		200.00	
1422247	Energy Suppliers/Dealers				
1422247	Power & Energy Dealers				
	CAT A - Production Large (e.g VRA)	per annum	75,000.00	75,000.00	
	CAT B - Production Medium (e.g BUI, KARPOWER)	per annum	60,000.00	60,000.00	
	CAT C - Distribution (GRIDCO)	per annum	50,000.00	50,000.00	
	CAT D - Retailers (ECG)	per annum	50,000.00	50,000.00	
	CAT E - Retailers (Small Outlets)	per annum	5,000.00	5,000.00	
1422247	Solar Energy Dealers				
	CAT A - Importers	per annum	3,500.00	3,500.00	
	CAT B - Manufacturers	per annum	2,500.00	2,500.00	

	CAT C - Retailers	per annum	1,200.00	1,200.00
	CAT D - Technicians	per annum	700.00	700.00
1422211	Engineering Laboratories			
	CAT A - Geological Services	per annum	5,000.00	5,000.00
	CAT B - Industrial Services	per annum	3,000.00	3,000.00
	CAT C - Others	per annum	2,000.00	2,000.00
1422021	Fabric Dealers – Manufacturing			
	CAT A - Large Scale	per annum	1,200.00	1,200.00
	CAT B - Medium Scale	per annum	900.00	900.00
	CAT C - Small Scale	per annum	300.00	300.00
1422213	Fabric Dealers – Sales			
	CAT A - Imports	per annum	1,000.00	1,000.00
	CAT B - Wholesale	per annum	800.00	800.00
	CAT C - Retail	per annum	250.00	250.00
1422146	Film Production/Distribution	per annum		
	CAT A - Film Production cum Distribution	per annum	750.00	750.00
	CAT B - Film Production	per annum	600.00	600.00
	CAT C - Film Distribution	per annum	375.00	370.00
1422044	FINANCIAL INSTITUTIONS (BANKING)			
1422044	Bank of Ghana			
	CAT A -	per annum		50,000.00
1422044	Development Banks			
	CAT A - Eg. ADB	per annum	25,000.00	25,000.00
1422044	Universal Banks	per annum		-
	CAT A - Head Office (Eg. Republic Bank, Universal Merchant Bank)	per annum	19,950.00	23,350.00
	CAT B - Branch Office	per annum	5,027.00	5,880.00
	CAT C - Agency	per annum	2,660.00	3,100.00
1422044	Special Deposit Taking Institutions (SDIs)			
	Savings and Loans Companies & Finance Houses			
	CAT A - Head Office	per annum	4,680.00	5,500.00
	CAT B - Branch	per annum	2,000.00	2,300.00
	CAT C - Agency	per annum	1,000.00	1,150.00
	CAT D - Mobilisation Centre	per annum	700.00	800.00
	CAT E - Loan/Business Centre	per annum	300.00	350.00
1422044	Leasing & Mortgage Finance Companies			
	CAT A - Head Office	per annum	1,800.00	2,100.00
	CAT B - Branch	per annum	1,300.00	1,500.00
1422044	Other Financial Institutions			
1422044	Microfinance Companies (Deposit Taking)			
	CAT A - Head Office	per annum	4,680.00	5,400.00
	CAT B - Branch	per annum	1,000.00	1,150.00
1422044	Microcredit/Money Lenders/Credit Union			-
	CAT A - Head Office	per annum	1,100.00	1,260.00
	CAT B - Branch (Eg. GHAPOHA Credit Unions, etc.)	per annum	749.00	860.00
	CAT C - Tier 4 Operators	per annum	350.00	400.00
1422044	Rural & Community Banks			
	CAT A - Head Office	per annum	3,000.00	3,500.00
	CAT B - Branch (Eg. Ahantaman Rural Bank, Lower Pra, etc.)	per annum	2,340.00	2,700.00
	CAT C - Agency	per annum	1,000.00	1,200.00
	CAT D - Mobilisation Centre	per annum	180.00	210.00
1422044	Financial NGOs			-
	CAT A - Head Office	per annum	400.00	460.00
	CAT B - Branch	per annum	300.00	350.00
1422044	Forex Bureaus			-
	CAT A - Head Office	per annum	700.00	810.00
	CAT B - Branch	per annum	468.00	540.00
1422044	Financial Technology Companies (FINTECH)			-
	CAT A - Dedicated Electronic Money Issuer	per annum	5,000.00	5,850.00
	CAT B Mobile Money Vendor Large	per annum	400.00	460.00
	CAT C Mobile Money Vendor Medium	per annum	281.00	330.00
	CAT D Mobile Money Vendor Small	per annum	234.00	270.00
	CAT E - Payment Service Provider (Enhanced)	per annum	2,500.00	2,930.00
	CAT F - Payment Service Provider (Medium)	per annum	1,500.00	1,750.00
	CAT G - Payment Service Provider (Standard)	per annum	250.00	290.00
	CAT H - Payment & Financial Technology Service Provider (PFTSP)	per annum	750.00	870.00

	Stand Alone ATMs	per annum	500.00	590.00
1422044	Insurance Companies			-
	Re-insurance	per annum	18,750.00	21,900.00
	Non-Life Insurance			
	CAT A - Head Office	per annum	9,375.00	9,380.00
	CAT B - Branch Office	per annum	6,000.00	6,000.00
	CAT C - Agency Office	per annum	500.00	500.00
	Life Insurance			
	CAT A - Head Office	per annum	6,000.00	6,000.00
	CAT B - Branch Office	per annum	5,000.00	5,000.00
	CAT C - Agency Office	per annum	500.00	500.00
1422044	Brokers			
	CAT A - Main Office	per annum	2,500.00	2,500.00
	CAT B - Branch Office	per annum	1,200.00	1,200.00
1422044	Capital Market Companies			
	CAT A - Financial Holding Companies	per annum	4,000.00	4,000.00
	CAT B - Security Exchangers	per annum	4,000.00	4,000.00
	CAT C - Fund Managers (Head Office)	per annum	2,000.00	2,000.00
	CAT D - Fund Managers (Branch Office)	per annum	1,000.00	1,000.00
	CAT E - Broker Dealers	per annum	750.00	750.00
	CAT F - Investment Advisors	per annum	250.00	250.00
1422120	Fish Farming Companies			
	CAT A- International	per annum	30,000.00	10,000.00
	CAT B- Local	per annum	20,000.00	1,000.00
1422215	Fishing Nets and Accessories Dealers			
	CAT A - Importers/Wholesalers	per annum	300.00	300.00
	CAT B - Wholesalers	per annum	150.00	150.00
	CAT C - Retailers	per annum	80.00	80.00
1422063	Floral and Allied Products			
	CAT A - Natural	per annum	300.00	300.00
	CAT B - Artificial	per annum	150.00	150.00
1422048	Footwear Dealers			
	Footwear Producers			
	CAT A - Large (Industrial/Handmade)	per annum	400.00	400.00
	Footwear Sales - New			
	CAT 'A'	per annum	200.00	200.00
	Footwear Sales - Used			
	CAT 'A'	per annum	150.00	150.00
	Footwear Accessory Sales			
	CAT 'A'	per annum	160.00	160.00
	Footwear Repairers (Cobblers)			
	CAT 'A'	per annum	100.00	100.00
1422091	Foreign Trade Goods Dealers)			
1422091	Exporters of General Goods			
	CAT A - Timber	per annum	6,000.00	6,000.00
	CAT B - Cash Crops	per annum	4,000.00	4,000.00
	CAT C - Food Crops	per annum	3,300.00	3,300.00
	CAT D - African Clothing/Ornaments	per annum	2,250.00	2,250.00
	CAT E - Cosmetic Products	per annum	1,400.00	1,400.00
	CAT F - Footwear	per annum	750.00	750.00
	CAT G - Others	per annum	500.00	500.00
	CAT H - Combination of C, D, E & F	per annum	1,750.00	1,750.00
1422091	Importers of General Goods			
	CAT A - Food Crops	per annum	10,000.00	10,000.00
	CAT B - Clothing	per annum	8,000.00	8,000.00
	CAT C - African Clothing/Ornaments	per annum	7,000.00	7,000.00
	CAT D - Cosmetic Products	per annum	4,000.00	4,000.00
	CAT E - Footwear	per annum	2,000.00	2,000.00
	CAT F - Combination of A to E	per annum	1,000.00	1,000.00
1422121	Freight Forwarding Operators			
	CAT A - International	per annum	10,296.00	11,320.00
	CAT B - National	per annum	7,207.00	7,920.00
	CAT C - Local	per annum	5,148.00	5,670.00

1422123	Funeral Related Business			
1422123	Burial Grounds/Funeral Homes/Mortuaries - Private			
	CAT A - Burial Grounds, Cold Storage for Remains (Morgue), Autopsy & Other Complex Ser	per annum	6,000.00	6,000.00
	CAT B - Cold Storage for Remains (Morgue), Autopsy & Advanced Services, Facilities & Pra	per annum	3,250.00	3,250.00
	CAT C - Cold Storage for Remains (Morgue)	per annum	2,000.00	2,000.00
	CAT D - Burial Grounds Only	per annum	5,000.00	5,000.00
1422123	Funeral – Undertaker's Licence	per annum	500.00	500.00
1422160	Game Viewing/Commercial TV Viewing Centres			
	CAT A - Large Scale	per annum	600.00	600.00
	CAT B - Medium Scale	per annum	400.00	400.00
	CAT C - Small Scale	per annum	200.00	200.00
1422290	Gas Cylinder/ Stoves & Accessory Dealers			
	CAT A - Large Scale	per annum	200.00	200.00
	CAT B - Medium Scale	per annum	150.00	150.00
	CAT C - Small Scale	per annum	70.00	70.00
1422218	General Goods - Sales (e.g. Generator, Water pump, Chain saw, etc.)			
	CAT A - Large Scale	per annum	1,000.00	1,000.00
	CAT B - Medium Scale	per annum	750.00	750.00
	CAT C - Small Scale	per annum	500.00	500.00
	CAT D - Individuals	per annum	400.00	400.00
1422219	Gift Shops			
	CAT A - Large Scale	per annum	80.00	80.00
	CAT B - Medium Scale	per annum	70.00	70.00
	CAT C - Small Scale	per annum	50.00	50.00
1422220	Glass Sellers (Tinted /Plain)			
	CAT A - Large Scale	per annum	1,000.00	1,000.00
	CAT B - Medium Scale	per annum	800.00	800.00
	CAT C - Small Scale	per annum	600.00	600.00
1422143	Gold/Diamond Dealers			
	CAT C - Agents	per annum	1,150.00	1,260.00
1422221	Graphic Design Companies			
	CAT A - Large Scale	per annum	3,000.00	3,000.00
	CAT B - Medium Scale	per annum	1,500.00	1,500.00
	CAT C - Small Scale	per annum	800.00	800.00
	CAT D - Individuals	per annum	300.00	300.00
1422291	Grain Distributors			
	CAT A - Retail	per annum	400.00	400.00
1422222	Hair & Beauty Service Providers			
	CAT A - Beauty Parlour and School	per annum	1,380.00	1,500.00
	CAT B - Beauty Parlour	per annum	863.00	950.00
	CAT C - Salon with pedicure, manicure, braiding/weaving	per annum	690.00	760.00
	CAT D - Big Salon	per annum	184.00	200.00
	CAT E - Small Salon	per annum	92.00	100.00
	CAT F - Braiding and Weaving Only	per annum	230.00	250.00
	CAT G - Braiding Only	per annum	115.00	130.00
	CAT H - Pedicure & Manicure Only	per annum	115.00	130.00
1422144	Harbours			
	CAT A - Merchandise Harbours	per annum	82,000.00	90,200.00
	CAT B - Fishing Harbours	per annum	11,520.00	12,700.00
1422145	Haulage Companies			
	CAT 'A'	per annum	2,400.00	2,400.00
	CAT 'B'	per annum	1,500.00	1,500.00
	CAT 'C'	per annum	750.00	750.00
1422026	Health Facilities – Private			
	Dental Clinics			
	CAT A - Tertiary Facilities (3 & above Dentists)	per annum	375.00	380.00
	Eye Clinics			
	CAT A - Tertiary Facilities (3 & above Doctors)	per annum	600.00	600.00
	CAT B - Secondary Facilities (2 Doctors)	per annum	375.00	380.00
	CAT C - Primary Facilities (1 Doctor)	per annum	158.00	160.00
	General Hospitals/Clinics			
	CAT A - Tertiary (11 & Above Doctors)	per annum	3,000.00	3,000.00
	Specialised Hospitals/Clinics (Chiropractic/ Homeopathic/ Prosthetics/ Esteopathic/ Physiotherapy etc.)			
	CAT A - Large Scale	per annum	2,000.00	2,000.00
	Convalescent/Geriatric (Aged) Homes			
	CAT 'A'	per annum	300.00	300.00
	Maternity Homes			
	CAT A - Expanded Services	per annum	100.00	110.00

	Medical Diagnostic Services			
	CAT A - Tertiary (International Services)	per annum	375.00	410.00
	CAT B - Secondary (CT/MRI Scan/Other laboratorial services)	per annum	225.00	240.00
	CAT C - Primary (Ultra Sound/Reagent(RDT) Only/Ex-ray/ Blood Drawing Services)	per annum	150.00	160.00
1422284	Optical Services			
	CAT A - Large Scale	per annum	200.00	200.00
	CAT B - Medium Scale	per annum	150.00	150.00
	CAT C - Small Scale	per annum	100.00	100.00
	Licenced Herbal Medicine Units			
	CAT A - Foreign Clinics and Shops	per annum	1,500.00	1,500.00
	CAT B - Foreign Clinics or Shops	per annum	1,000.00	1,000.00
	CAT C - Clinic and Medicine Producers (Local)	per annum	400.00	400.00
	CAT D - Clinic Only (Local)	per annum	300.00	300.00
	CAT E - Medicine Producers Only (Local)	per annum	250.00	250.00
	CAT F - Herbal Shops (Local)	per annum	200.00	200.00
	CAT G - Shop on wheel (Mobile)	per annum	100.00	100.00
1422207	Hire Purchase Trading Enterprises			
	CAT A - Large Scale	per annum	700.00	700.00
1422223	Ice Cream/Yoghurt Dealers			
	CAT A - Manufacturers (Large Scale)	per annum	4,500.00	4,500.00
	CAT B - Manufacturers (Medium Scale - Local Producers)	per annum	1,872.00	1,870.00
	CAT C - Manufacturers (Small Scale - Local Producers)	per annum	1,296.00	1,300.00
	CAT D - Wholesale/Depot	per annum	648.00	650.00
	CAT E - Retail	per annum	144.00	140.00
1422224	Interior/Event Decorators			
	CAT A - Companies (Large)	per annum	700.00	700.00
	CAT B - Companies (Medium)	per annum	250.00	250.00
	CAT C - Individuals	per annum	150.00	150.00
1422124	Job Placement Agencies			
	CAT 'A' -International	per annum	2,400.00	2,400.00
	CAT 'B' - National	per annum	1,080.00	1,080.00
	CAT 'C' - Local	per annum	400.00	400.00
1422125	Landscapers/Horticulturalists			
	CAT A - Large Scale	per annum	200.00	200.00
	CAT B - Medium Scale	per annum	150.00	150.00
	CAT C - Small Scale	per annum	100.00	100.00
1422286	Leather Works Dealers (Other Non-footwear products)			
	CAT A - Producers (Donkey Skin)	per annum	4,500.00	4,500.00
	CAT B - Producers (Industrial)	per annum	116.00	120.00
	CAT C - Producers (Handmade Medium)	per annum	87.00	90.00
	CAT D - Sales/Others	per annum	70.00	70.00
	LIVESTOCK FARMS			
1422228	Livestock Farms -poultry			
	CAT A - Very large-sized	per annum	1,000.00	1,000.00
	CAT B - Large-sized	per annum	750.00	750.00
	CAT C - Medium-sized	per annum	500.00	500.00
	CAT D - Small-sized	per annum	300.00	300.00
	CAT E - Very Small-sized	per annum	100.00	100.00
1422051	Feed Mills (Poultry, Pets, Fish etc.) – Production			
	CAT 'A'	per annum	750.00	750.00
1422282	Feed Sellers (Poultry, Pets, Fish etc.)			
	CAT A - Wholesalers	per annum	200.00	200.00
	CAT B - Retailer	per annum	100.00	100.00
1422204	Egg Dealers			
	CAT A - Wholesale	per annum	100.00	100.00
1422292	Machine Shops			
	Workshop For Making or Repairing machines			
	CAT A - Large Scale	per annum	690.00	700.00
	CAT B - Medium Scale	per annum	460.00	460.00
	CAT C - Small Scale	per annum	230.00	250.00
1422293	Machine Sharpening Operators			
	CAT A - Stationed with shops	per annum	80.00	100.00
	CAT B - Mobile	per annum	50.00	70.00
1422294	Rubber Cutting Machines			
	CAT 'A'	per annum	100.00	100.00
	CAT 'B'	per annum	70.00	70.00

	MANUFACTURING/PROCESSING COMPANIES			
1422021	Manufacturing/Processing Companies			
	CAT A - International (Large Scale)	per annum	28,000.00	29,400.00
	CAT B - International (Medium Scale)	per annum	22,500.00	23,600.00
	CAT C - International (Small Scale)	per annum	17,500.00	18,380.00
	CAT D - National (Large Scale)	per annum	6,300.00	6,600.00
	CAT E - National (Medium Scale)	per annum	5,040.00	5,300.00
	CAT F - National (Small Scale)	per annum	4,000.00	4,200.00
	CAT G - Local (Large Scale)	per annum	3,000.00	3,150.00
	CAT H - Local (Medium Scale)	per annum	2,500.00	2,600.00
	CAT I - Local (Small Scale)	per annum	2,000.00	2,100.00
1422021	Cable Manufacturer	per annum		
	CAT 'A' - All kinds of cable manufacturing business	per annum	9,000.00	9,000.00
1422021	Plastic Processing and Manufacturing Companies			
	CAT 'A' - All kinds of Plastic manufacturing business	per annum		5,000.00
1422183	Cement & Limestone Factories			
	CAT 'A' - Cement Manufacturers (Large)	per annum	86,400.00	120,000.00
	CAT 'B' - Cement Manufacturers (Medium)	per annum	64,800.00	80,000.00
	CAT 'C' - Lime Stone	per annum	34,320.00	40,000.00
1422126	Markets & Other Facilities' Management Companies			
	CAT A - International	per annum	10,000.00	10,000.00
	CAT B - National	per annum	5,500.00	5,500.00
	CAT C - Local	per annum	1,500.00	1,500.00
1422050	Mattress/Foam Products Dealers			
	CAT A - Wholesalers	per annum	600.00	600.00
	CAT B - Retailers (Medium Scale)	per annum	300.00	300.00
	CAT C - Retailers (Small Scale)	per annum	200.00	200.00
1422229	Media Houses			
1422229	Electronic Media (Radio / Television) Operators			
	CAT A - National & Inter-Regional	per annum	4,000.00	4,000.00
	CAT B - Regional	per annum	3,000.00	3,000.00
	CAT C - District	per annum	2,000.00	2,000.00
	CAT D - Community	per annum	800.00	800.00
	CAT E - Recording Studios (Large)	per annum	800.00	800.00
	CAT F - Recording Studios (Medium)	per annum	400.00	400.00
	CAT G - Recording Studios (Small)	per annum	100.00	100.00
	CAT H - Information Centres (Urban)	per annum	250.00	250.00
	CAT I - Information Centres (Rural)	per annum	140.00	140.00
1422229	Printing Houses			
	CAT A - Large Scale	per annum	360.00	360.00
	CAT B - Medium Scale	per annum	250.00	250.00
	CAT C - Small Scale	per annum	200.00	200.00
	Publishing Houses			
	CAT A - Publishing Cum Wholesale	per annum	2,100.00	2,100.00
	CAT B - Publishing and Retail Outlets	per annum	1,800.00	1,800.00
	CAT C - Publishing Only (Medium)	per annum	1,000.00	1,000.00
	CAT D - Publishing Only (Small)	per annum	450.00	450.00
1422230	Medical Supply Companies			
	CAT 'A'	per annum	750.00	750.00
1422285	Metal Dealers			
1422285	Metal Fabricators			
	CAT A - Filling Station Sheds/Trailers/Underground Tanks Moulding	per annum	2,016.00	2,000.00
1422285	Fabrication Materials Dealers			
	CAT A - Large Scale	per annum	3,000.00	3,000.00
1422051	Milling Businesses (For Food)			
	CAT A - Above 3 Machines	per annum	115.00	150.00
	CAT B - 2-3 Machines	per annum	92.00	130.00
	CAT C - 1 Machine Only	per annum	58.00	100.00
1422231	Mineral Water Producers			
	CAT A - Bottled, Sachet & Filtered Water	per annum	1,118.00	1,100.00
	CAT B - Bottled & Sachet Water	per annum	755.00	750.00
	CAT C - Sachet Water	per annum	305.00	300.00

1422232	Mineral Water Distribution/Sales				
	CAT A - Depot	per annum	540.00	540.00	
	CAT B - Wholesale	per annum	487.00	300.00	
	CAT C - Retail (Large)	per annum	244.00	250.00	
	CAT D - Retail (Medium)	per annum	120.00	150.00	
	CAT E - Retail (Small)	per annum	80.00	100.00	
1402220	Mineral Water Accessory Shops				
	CAT 'A'	per annum	300.00	500.00	
1422233	Mineral Marketing Companies				
	CAT 'A' BAUXITE , GOLD Manufacturing	per annum	8,640.00	10,000.00	
1422079	Mining/Oil/Quarry Administrative offices				
	CAT 'A' -International	per annum	3,000.00	5,000.00	
	CAT B- National	per annum	2,000.00	3,500.00	
	CAT 'C'-Local	per annum	1,000.00	2,000.00	
1422079	Mining Operating Licence				
	CAT A - Large Scale	per annum	50,000.00	50,000.00	
	CAT B - Medium Scale	per annum	30,000.00	30,000.00	
	CAT C - Small Scale	per annum	8,000.00	8,000.00	
	CAT D - Salt Mining	per annum	4,000.00	4,000.00	
1422234	Mining Sub-Contractors				
	CAT B - Haulage etc./ Transport	per annum	9,000.00	9,000.00	
	CAT C - Automobile, Heavy Duty Equipment (Large)	per annum	10,000.00	10,000.00	
	CAT F - Petroleum Services	per annum	7,000.00	5,000.00	
	CAT G - Mechanical Services (Large)	per annum	4,000.00	8,000.00	
	CAT J - Medical Services, Consultants, Technicians etc.	per annum	5,000.00	3,000.00	
	CAT K - Catering Services	per annum	8,000.00	3,500.00	
	CAT L - Other Professional Services	per annum	4,000.00	2,000.00	
1422045	Mother Care Shops				
	Wholesale				
	CAT A - Wholesale	per annum	1,500.00	1,500.00	
	CAT B - Retail	per annum	1,000.00	500.00	
1422237	Musical Instrument Sales				
	CAT A - Wholesale/Retail	per annum	200.00	200.00	
	CAT B - Retail (Medium)	per annum	100.00	100.00	
1422237	Musical Speaker Manufacturers & Sales	per annum	150.00	150.00	
1422127	Non-Governmental Institutions (Renewal)				
	CAT A - International NGOs/CSOs /FBOs	per annum	200.00	200.00	
	CAT B - Local NGOs/CSOs/ FBOs	per annum	150.00	150.00	
	CAT C - Community NGOs/CSOs /FBOs	per annum	100.00	100.00	
1422239	Palm/Kernel Oil Extraction Companies				
	CAT A - Large Scale	per annum	14,000.00	14,000.00	
	CAT B - Medium Scale	per annum	7,000.00	7,000.00	
1422136	Paper Product Companies				
	CAT 'A'	per annum	749.00	750.00	
1422240	Petrochemical Companies				
	CAT A - Oil Exploration	per annum	27,000.00	29,000.00	
	CAT B - Refineries	per annum	30,000.00	32,000.00	
	CAT C - Gas Processing Plants	per annum	24,000.00	26,000.00	
	CAT D - Oil Import/Storage	per annum	25,920.00	27,000.00	
	CAT E - Transportation and Storage of CAT A	per annum	17,280.00	19,000.00	
	CAT F - Transportation and Storage of CAT B	per annum	6,739.00	7,000.00	
	CAT G - Bulk Oil Distribution Companies of CAT A	per annum	9,000.00	10,000.00	
	CAT H - Bulk Oil Distribution Companies of CAT B	per annum	4,250.00	5,000.00	
1422241	PHARMACEUTICAL COMPANIES/BUSINESSES				
1422241	Pharmacies				
	CAT A - Manufacture Waholesale	per annum	3,000.00	3,000.00	
	CAT B - Wholesale - (eg. Kendicks, Ernest Chemist, Nock Chemist, etc)	per annum	1,500.00	1,500.00	
	CAT C - Wholesale & Retail	per annum	1,000.00	1,000.00	
	CAT D - Retail (eg. Benyark, Kojokrom Pharmacy, etc.)	per annum	800.00	800.00	
	CAT E - Compounding Pharmacy (eg. Sale plus Service)	per annum	1,000.00	1,000.00	
	CAT F - Pharmaceutical Raw Material Suppliers	per annum	1,000.00	1,000.00	
1422241	Over the Counter Medicine Sellers (OTCMs) (Licenced Chemical Shops)				
	CAT A - Central Business Districts (Takoradi, Sekondi)	per annum		350.00	
	CAT B - Electoral Areas Capitals	per annum		200.00	
	CAT C - Others Rural Communities	per annum		120.00	

1422047	Photographers / Video Operators			
	CAT A - Photo/Video Company with Labs	per annum	633.00	650.00
	CAT B - Photo/Video Company without Labs	per annum	230.00	250.00
	CAT C - Photographic Laboratory	per annum	173.00	200.00
	CAT D - Photo Shops/Studio	per annum	115.00	150.00
	CAT E - Individual video and photography operators	per annum	58.00	100.00
1422021	Plastic/ Bottle Dealers - Used			
	CAT 'A' - Used Plastics Mobilisers	per annum	700.00	700.00
	CAT 'B' - Used Plastics Collectors	per annum	350.00	350.00
	CAT 'C' - Other Dealers	per annum	140.00	140.00
1422243	Plastic Product Sales			
	CAT A - Water Tanks Sellers (e.g. Polytank, Sintex, etc.)	per annum	400.00	450.00
	CAT B - Wholesale - General Plumbing Shops (PVC Pipes, Toilet Seat, etc.)	per annum	N/A	400.00
	CAT C - Retail - General Plumbing Shops (PVC Pipes, Toilet Seat, etc.)	per annum	N/A	350.00
	CAT D - General Plastic Wares (Bowls, Cups, Ladels, etc.)	per annum	N/A	450.00
	CAT E - Wholesale - Polythene Bags Sellers and Others	per annum	N/A	250.00
	CAT F - Retail - Polythene Bags Sellers and Others	per annum	N/A	150.00
1422045	Disposable Products Dealers			
	CAT A - Wholesalers	per annum	400.00	500.00
	CAT B - Retailers (Large)	per annum	250.00	400.00
	CAT C- Retailers (Medium)	per annum	N/A	200.00
	CAT D- Retailers (Small)	per annum	N/A	150.00
1422138	Private Recreational Parks -moved entertainment			
	CAT A - Large Scale	per annum	750.00	750.00
	CAT B - Medium Scale	per annum	468.00	470.00
	CAT C - Small Scale	per annum	234.00	230.00
1422028	Private Security			
	CAT 'A'	per annum	2,500.00	2,500.00
	CAT 'B'	per annum	2,000.00	2,000.00
	CAT 'C'	per annum	1,500.00	1,500.00
1422025	Professional Firms/Individuals			
	(Architectural, Auditing, Accounting, Engineering, Legal Firms etc.)			
	CAT A - International	per annum	2,000.00	2,000.00
	CAT B - National	per annum	1,500.00	1,500.00
	CAT C - Regional	per annum	1,404.00	1,400.00
	CAT D - Local	per annum	600.00	600.00
	CAT E - Partnership	per annum	600.00	600.00
	CAT F - Solo	per annum	234.00	230.00
	Draughtsmanship Business			
	CAT 'A'	per annum	100.00	100.00
	CAT 'B'	per annum	50.00	50.00
1422138	Publishing Houses			
	CAT A - Publishing Cum Wholesale	per annum	2,100.00	2,100.00
	CAT B - Publishing and Retail Outlets	per annum	1,800.00	1,800.00
	CAT C - Publishing Only (Medium)	per annum	1,000.00	1,000.00
	CAT D - Publishing Only (Small)	per annum	450.00	450.00
1422013	Quarry/Sand Operators			
	CAT A - Mechanised Quarry (Large)	per annum	3,600.00	3,600.00
	CAT B - Mechanised Quarry (Small)	per annum	1,350.00	1,350.00
	CAT C - Sand Winning	per annum	540.00	540.00
	CAT D - Stone, Laterite & Gravels Contractors	per annum	389.00	390.00
	CAT E - Manual Stone Crackers/Labourers	per annum	80.00	80.00
1422248	Real Estate Operators			
	Agents			
	CAT A - Large Scale	per annum	500.00	500.00
	Developers			
	CAT A - Large Scale	per annum	2,000.00	2,000.00
	Property Managers			
	CAT A - Large Scale (International)	per annum	3,600.00	3,600.00
	CAT B - Medium Scale (National)	per annum	1,250.00	1,250.00
	CAT C - Small Scale (Local)	per annum	300.00	300.00
1422249	Recycling Plants/Companies			
	CAT 'A'	per annum	2,000.00	2,000.00
1422294	Rubber Cutting Machine Operators-move to machine shop			
	CAT 'A'	per annum	100.00	100.00
	CAT 'B'	per annum	70.00	70.00

1422251	Safety Goods/Accessories			
1422251	Protective Wears (e.g. PPEs)			
	CAT A - Health & Workplace (Large)	per annum	1,500.00	1,500.00
	CAT B - Health & Workplace (Medium)	per annum	1,200.00	1,200.00
	CAT C - Health Items only	per annum	800.00	800.00
	CAT D - Workplace Items only	per annum	350.00	350.00
	CAT E - Producers only	per annum	140.00	140.00
1422251	Fire Extinguisher Dealers			
	CAT 'A'	per annum	250.00	250.00
1422210	Satellite TV/Dish Installation Dealers			
	CAT 'A'	per annum	700.00	700.00
1422141	Scrap Metal Dealers			
	CAT A - Large Scale (Export)	per annum	1,000.00	1,200.00
	CAT B - Medium Scale (Depot)	per annum	500.00	600.00
1422015	Service/Filling Stations			
	CAT A - Multi Purpose - Large (eg. Fuel, Shopping Centre, Vulcanizing, Washing bay, etc.)	per annum	2,500.00	2,800.00
	CAT B - Multi Purpose - Medium (eg. Fuel, Shopping Centre, Vulcanizing, Washing bay)	per annum	1,000.00	1,200.00
	CAT C - Fuel and Shopping Centres	per annum	900.00	1,100.00
	CAT D - Fuel, and Washing Bay	per annum	900.00	1,000.00
	CAT E - Fuel Only	per annum	500.00	700.00
	CAT F - Surface Tank Points	per annum	250.00	300.00
	CAT G - Sale of Lubricants	per annum	100.00	120.00
	CAT H - Kerosene	per annum	1,200.00	1,200.00
	CAT I - LPG Retail Points (Large)	per annum	900.00	1,200.00
	CAT J - LPG Retail Points (Medium)	per annum	700.00	1,000.00
	CAT K - LPG Retail Points Only (Small)	per annum	500.00	500.00
1422253	Ship Maintenance/Repair Companies			
	CAT 'A'	per annum	7,500.00	8,300.00
1422253	Shipping Companies	per annum	15,600.00	17,200.00
1422256	Software Development/ Software Support Companies			
	CAT A - International Companies	per annum	10,500.00	10,500.00
	CAT B - National Large	per annum	7,000.00	7,000.00
	CAT C - National Medium	per annum	4,500.00	4,500.00
	CAT D - National Small	per annum	1,750.00	1,750.00
	CAT E - Individual Developers	per annum	700.00	700.00
1422128	Telecommunication Companies			
A.	Internet (Data) Services Providers			
	CAT 'A'	per annum	4,032.00	4,050.00
B.	Phone and Internet Services Providers			
	CAT A - Head Office	per annum	27,000.00	27,000.00
	CAT B - Regional/Municipal/District Offices	per annum	22,500.00	22,500.00
	CAT C - Service Centres (Retail Shops)	per annum	11,250.00	11,250.00
	CAT D - Outsourced Service Centres (Retail Shops)	per annum	2,000.00	2,000.00
	CAT E - Warehouses	per annum	10,500.00	10,500.00
C.	Tower Infrastructure & Other Service Providers	per annum	6,000.00	6,000.00
1422128	Terrazzo Making			
	CAT A - Two machines and above	per annum	375.00	400.00
	CAT B - One Machine	per annum	200.00	200.00
1422110	Trade/Custom/ Inspection Companies			
	CAT 'A'-international	per annum	2,500.00	2,500.00
	CAT 'B' - national	per annum	1,500.00	1,500.00
	CAT 'C' -local	per annum	750.00	750.00
1422283	Tourism Licenced Facilities			
1422283	Accommodation Facilities			
	Hotels/ Beach Resorts/ Motels/ Apartments			
	CAT A - Five Star	per annum	6,038.00	6,040.00
	CAT B - Four Star	per annum	2,709.00	2,700.00
	CAT C - Three Star	per annum	1,444.00	1,450.00
	CAT D - Two Star	per annum	867.10	860.00
	CAT E - One Star	per annum	579.00	580.00
	Guest Houses (4-9 Rooms)	per annum	403.00	400.00
	Budget Hotels	per annum	363.00	360.00
	Hostels (Private):			
	CAT A - Above 50 Beds	per annum	1,000.00	1,000.00
	CAT B - 21-50 Beds	per annum	700.00	700.00
	CAT C - 11-20 Beds	per annum	350.00	350.00
	CAT D - Up to 10 Beds	per annum	234.00	230.00

1422283	Beach Recreational Facilities			
	CAT 'A'	per annum	1,008.00	1,000.00
	CAT 'B'	per annum	500.00	500.00
1422283	Body Building Gyms			
	CAT A - Large Scale (Club Setting)	per annum	471.00	470.00
	CAT B - Medium Scale	per annum	336.00	340.00
	CAT C - Small Scale	per annum	210.00	210.00
1422283	Food & Beverage (Eating/Catering Houses)			
	Formal Catering Services			
	Restaurants			
	CAT A - Grade 1	per annum	1,872.00	1,870.00
	CAT B - Grade 2	per annum	1,311.00	1,310.00
	CAT C - Grade 3			
	Fast Food			
	CAT A - Grade 1	per annum	188.00	190.00
	CAT B - Grade 2	per annum	100.00	100.00
	CAT C - Grade 3	per annum	80.00	80.00
	Coffee Shop			
	CAT A - Grade 1	per annum	600.00	600.00
	CAT B - Grade 2	per annum	450.00	450.00
	CAT C - Grade 3	per annum	200.00	200.00
	Salad Bars			
	CAT A - Grade 1	per annum	400.00	400.00
	CAT B - Grade 2	per annum	250.00	250.00
	CAT C - Grade 3	per annum	140.00	140.00
	Highway Rest Stops			
	CAT A - Grade 1	per annum	1,350.00	1,350.00
	CAT B - Grade 2	per annum	800.00	800.00
	CAT C - Grade 3	per annum	500.00	500.00
	Informal Catering Services			
	Traditional Catering Establishments (chop bars)			
	CAT A - Grade 1	per annum	432.00	430.00
	CAT B - Grade 2	per annum	216.00	220.00
	Drinking Bars			
	CAT A - Grade 1	per annum	200.00	200.00
	CAT B - Grade 2	per annum	100.00	100.00
	Snack Bars			
	CAT A - Grade 1	per annum	80.00	80.00
	CAT B - Grade 2	per annum	50.00	50.00
	Outdoor Catering Establishments			
	CAT A - Grade 1	per annum	360.00	360.00
	CAT B - Grade 2	per annum	144.00	140.00
	Local Fast Food Vendors			
	CAT A - Grade 1	per annum	188.00	190.00
	CAT B - Grade 2	per annum	100.00	100.00
1422283	Multi-Purpose Facilities			
	Conference Centre			
	CAT A - Grade 1	per annum	500.00	500.00
	CAT B - Grade 2	per annum	250.00	250.00
	Event Centre			
	CAT A - Grade 1	per annum	1,000.00	1,000.00
	CAT B - Grade 2	per annum	800.00	800.00
	CAT C - Club Houses	per annum	1,250.00	1,250.00
	CAT D - Club Houses	per annum	500.00	500.00
	Convention/Exhibition Centre			
	CAT A - Grade 1	per annum	500.00	500.00
	CAT B - Grade 2	per annum	250.00	250.00
	Banquet Facilities			
	CAT A - Grade 1	per annum	500.00	500.00
	CAT B - Grade 2	per annum	250.00	250.00
1422131	Travel Trade Enterprises			
	Travel and Tour Operators			
	CAT A - With I.A.T.A. Licence	per annum	281.00	280.00
	CAT B - Without I.A.T.A. Licence	per annum	150.00	150.00
	CAT C - Tour Operators	per annum	75.00	75.00
	Car Hiring/Rental Services			
	CAT A - Large Scale (5 and above)	per annum	1,260.00	1,260.00
	CAT B - Medium Scale (below 5)	per annum	550.00	550.00

1422129	Transport Companies			
A.	Road Operators			
	CAT A - With own Terminal	per annum	1,260.00	1,260.00
	CAT B - Operating from Publicly Owned Terminal	per annum	500.00	500.00
B.	Rail Operators			
	CAT 'A'	per annum	3,500.00	3,500.00
	CAT 'B'	per annum	850.00	850.00
C.	Fuel Haulage Companies			
	CAT A - 20 Trucks and Above	per annum	10,500.00	10,500.00
	CAT B - 11- 19 Trucks	per annum	9,000.00	9,000.00
	CAT C - 5-10 Trucks	per annum	6,500.00	6,500.00
	CAT D - 1-5 Trucks	per annum	4,500.00	4,500.00
D.	Bullion Service Companies			
	CAT A - 10 & Above Vans	per annum	4,500.00	4,500.00
	CAT B - 5 to 9 Vans	per annum	3,500.00	3,500.00
	CAT C - Below 5 Vans	per annum	3,000.00	3,000.00
1422130	Transport Unions (Lorry park Operations)			
	CAT 'A'	per annum	1,250.00	1,400.00
	CAT 'B'	per annum	546.00	550.00
	CAT 'C'	per annum	468.00	470.00
	CAT 'D'	per annum	430.00	430.00
1422132	Treatment/Storage Plants			
A.	Gas Storage Plants	per annum	42,500.00	42,500.00
B.	Waste Treatment Plants			
	CAT A - Sewage	per annum	1,250.00	1,250.00
	CAT B - E-waste	per annum	1,250.00	1,250.00
	CAT C - Others	per annum	600.00	600.00
1422021	Tyre Manufacturing			
	CAT A - Manufacturers	per annum	2,250.00	2,250.00
	CAT B - Remoulding (OTR)	per annum	648.00	650.00
1422042	Used Clothing Sales ('Second Hand')			
	CAT A - Importers/Wholesalers	per annum	2,500.00	2,500.00
	CAT B - Distributors	per annum	1,400.00	1,400.00
	CAT C - Retailers (Shops)	per annum	500.00	500.00
	CAT D - Retailers (Containers/Kiosks/Table tops)	per annum	300.00	300.00
	CAT E - Retailers (Table tops)	per annum	150.00	150.00
1422265	Utility Vendors			
	CAT 'A'	per annum	250.00	250.00
	CAT 'B'	per annum	175.00	175.00
	CAT 'C'	per annum	70.00	70.00
1422266	Vehicle Examination & Licencing Centres - Private			
3	CAT 'A'	per annum	2,500.00	2,500.00
	CAT 'B'	per annum	1,875.00	1,880.00
	Vehicle – Driver's Registration			
	Taxi Licence			
	Trotro/Bus Licence	per annum	25.00	30.00
	Heavy Duty Licence	per annum	40.00	40.00
	Multi-Purpose Licence	per annum	50.00	50.00
	Car Rental Licence			
	Wheel Cart Licence	per annum	3.00	3.00
	Tractor Licence	per annum	30.00	30.00
	Truck Vehicle Licence	per annum	50.00	50.00
	Tanker Vehicle Licence	per annum	50.00	50.00
	Earth/ Excavating / Levelling Machinery Licence	per annum	60.00	60.00
	Vehicle Stickers for Embossment			
	General			
	Taxi	per annum	50.00	50.00
	Heavy Duty	per annum	50.00	50.00
	Light Duty	per annum	45.00	50.00
	Multi-Purpose	per annum	25.00	30.00
	4 - Wheel Cart (Truck)	per annum	4.00	4.00
	1 & 2- Wheel Cart	per annum	2.00	2.00
	Tricycles/ Motorcycles (Per Unit)	per annum	37.50	40.00
	Bicycle (Per Unit)	per annum	20.00	20.00
	Buses/Trotro			
	46 Passengers and above	per annum	20.00	20.00
	34 - 45 Passengers	per annum	15.00	15.00
	24 - 33 Passengers	per annum	10.00	10.00
	8 - 23 Passengers	per annum	5.00	5.00

	Trucks			
	Articulator / Timber Trucks	per annum	80.00	80.00
	Cargo Trucks (Above 10 Tonnes)	per annum	50.00	50.00
	Cargo Trucks/Kia (Below 10 Tonnes)	per annum	35.00	35.00
	Tipper Trucks:			
	Up to 9.5 Cubic metres	per annum	55.00	55.00
	10 - 14 Cubic metres	per annum	100.00	100.00
	15 - 25 Cubic metres	per annum	130.00	130.00
	Tankers			
	1,100 - 1,500 Gallon Capacity	per annum	150.00	150.00
	2,000 - 2,500 Gallon Capacity	per annum	200.00	200.00
	3,000 - 7,000 Gallon Capacity	per annum	220.00	220.00
	Earth/ Excavating / Levelling Machinery			
	Bitumen Distributor	per annum	450.00	450.00
	Bitumen Tanker	per annum	300.00	300.00
	Other Heavy Duty Equipment	per annum	220.00	220.00
	Bulldozers			
	- D. 6	per annum	150.00	150.00
	- D. 7	per annum	220.00	220.00
	- D 8	per annum	300.00	300.00
	Dumper	per annum	150.00	150.00
	Excavator	per annum	220.00	220.00
	Flat Truck	per annum	320.00	320.00
	Forklift			
	21 tonnes and Above	per annum	150.00	150.00
	1 - 20 tonnes	per annum	120.00	120.00
	Crane Mounted			
	60 - 100 tonnes	per annum	45.00	45.00
	101 - 150 tonnes	per annum	60.00	60.00
	151 - 250 tonnes & Above	per annum	70.00	70.00
	Prime Mover	per annum	320.00	320.00
	Motor Grader (125 HPL)	per annum	220.00	220.00
	Pavement Compactor	per annum	100.00	100.00
	Pavement Roller	per annum	100.00	100.00
	Low Loader	per annum	100.00	100.00
	Road Roller	per annum	100.00	100.00
	Tipping Trailer & Tractor	per annum	150.00	150.00
	Pay Loaders	per annum	100.00	100.00
	Small Track-excavators	per annum	150.00	150.00
	Large Track-excavators	per annum	220.00	220.00
	Vibrator Roller	per annum	110.00	110.00
	Wheel Loader	per annum	110.00	110.00
	Excavator Loader	per annum	110.00	110.00
	Wheel Tractor	per annum	110.00	110.00
	Air Compressor	per annum	110.00	110.00
	Static Roller (10-12)	per annum	110.00	110.00
	Plate Compactor	per annum	110.00	110.00
	Other Vehicles			
	Cesspit Emptier	per annum	220.00	220.00
	Hearse	per annum	110.00	110.00
	Towing Truck	per annum	75.00	75.00
	Tractors	per annum	110.00	110.00
	Roll-on Roll-off	per annum	40.00	40.00
1422267	Veterinary Clinic/Hospital			
	CAT A - Vet, Lab and Shop	per annum	500.00	500.00
	CAT B - Vet and Shop	per annum	375.00	380.00
	CAT C - Vet Only	per annum	242.00	240.00
	CAT D - Shop Only	per annum	200.00	200.00
1422268	Warehouse (Private)			
A.	Customs Bonded Warehouse/Container Depot			
	CAT 'A'	per annum	10,080.00	11,000.00
	CAT 'B'	per annum	5,040.00	5,500.00
	CAT 'C'	per annum	2,520.00	2,700.00
	CAT 'D'	per annum	500.00	550.00
B.	Un-bonded Warehouse			
	CAT A - 100m x 70m	per annum	18,720.00	20,000.00
	CAT B - 80m x 50m	per annum	3,744.00	4,100.00
	CAT C - 60m x 30m	per annum	2,808.00	3,000.00
	CAT D - Others	per annum	1,498.00	1,500.00

1422288	Waste Management Companies			
A.	Dislodging Companies			
	CAT 'A'	per annum	400.00	400.00
	CAT 'B'	per annum	350.00	350.00
B.	Mine Waste Companies			
	CAT 'A'	per annum	15,000.00	15,000.00
	CAT 'B'	per annum	11,000.00	11,000.00
C.	Refuse Collection Companies			
	CAT 'A'	per annum	8,000.00	8,000.00
	CAT 'B'	per annum	3,500.00	3,500.00
	CAT 'C'	per annum	375.00	380.00
	CAT 'D'	per annum	250.00	250.00
E.	Refuse Dump Container Depot Managers			
	CAT 'A'	per annum	250.00	250.00
	CAT 'B'	per annum	200.00	200.00
	CAT 'C'	per annum	125.00	130.00
1422139	Wood Fuel			
	CAT A - Charcoal Producers	per annum	125.00	130.00
	CAT B - Firewood Sellers (Large)	per annum	125.00	130.00
	CAT C - Firewood Sellers (Medium)	per annum	60.00	60.00
	CAT D - Firewood Sellers (Small)	per annum	50.00	50.00
	CAT E - Charcoal Sellers	per annum	50.00	50.00
1422245	Wood Works Related Businesses			
1422245	Bamboo Dealers			
	CAT 'A'	per annum	140.00	150.00
	CAT 'B'	per annum	70.00	80.00
1422179	Carpentry Workshops			
	CAT A - Furniture Large Scale	per annum	375.00	410.00
	CAT B - Furniture Medium Scale	per annum	203.00	220.00
	CAT C - Furniture (plus upholstery - Medium)	per annum	150.00	170.00
	CAT D - Furniture (plus upholstery - Small)	per annum	120.00	130.00
	CAT E - Minor Works	per annum	80.00	90.00
	Upholstery Dealers			
	CAT B - Sales	per annum	400.00	400.00
	CAT C - Production	per annum	250.00	250.00
1422191	Casket & Coffin Dealers			
	CAT A - Importers	per annum	1,250.00	1,400.00
	CAT B - Industrial (Manufacture & Sale)	per annum	750.00	830.00
	CAT C - Manual (Manufacture & Sale)	per annum	350.00	400.00
	CAT D - Sales Outlets	per annum	150.00	160.00
	CAT E - Manufacturers Only	per annum	120.00	130.00
1422217	Furniture Showroom			
	CAT A - Large Scale (Including Manufacturing)	per annum	3,000.00	3,300.00
	CAT B - Medium Scale (Including Manufacturing)	per annum	2,000.00	2,200.00
	CAT C - Medium scale (Showroom only)	per annum	1,500.00	1,650.00
	CAT D - Small scale (Showroom only)	per annum	1,000.00	1,100.00
1422019	Lumber Business (Including Saw Mill)	per annum		
	CAT 'A'	per annum	5,444.00	5,990.00
	CAT 'B'	per annum	2,160.00	2,380.00
	CAT 'C'	per annum	1,000.00	1,100.00
	CAT 'D'	per annum	800.00	880.00
1422021	Plywood Manufacturers	per annum	2,100.00	2,310.00
1422245	Plywood Sellers	per annum		
	CAT 'A'	per annum	500.00	550.00
	CAT 'B'	per annum	250.00	275.00
	CAT 'C'	per annum	150.00	165.00
	CAT 'D'	per annum	100.00	110.00
1422019	Timber Products Retail Outlets	per annum		
	CAT A - Large scale	per annum	173.00	190.00
	CAT B - Medium scale	per annum	80.00	90.00
	CAT C - Small scale	per annum	50.00	55.00

IMPOSITION OF RATES FOR SMALL BUSINESS OWNERS - FEES REVENUE ITEMS - FEES

CoA CODE	FEES REVENUE ITEM	UNIT	APPROVED FEES	APPROVED FEES
			2024	2025
	BURIAL (CEMETERY) FEES			
	Grave Space Reservatory (Life) - Public Cemetery			
	CAT A - Grave Space Allocation for a Living Person	Per allocation	4,000.00	2,000.00
	CAT B - Renewal / Maintenance of Reserved Grave Space	Per annum	1,000.00	2,000.00
	Grave Space Allocation			
	CAT A - Grave Space Allocation for a deceased person - VIP	Per burial	4,000.00	2,000.00
	CAT B - Grave Space Allocation for a deceased person - Others	Per burial	2,000.00	1,500.00
	Grave Space Maintenance			
	CAT A - VIP Zone Grave Spaces	Per annum	500.00	500.00
	CAT B - Other Grave Spaces	Per annum	200.00	200.00
	Vault Fees			
	CAT A - Tombstone	Per burial	1,500.00	1,500.00
	CAT B - Concrete Vault with Building	Per burial	5,000.00	5,000.00
	CAT C - Concrete Vault with Tombstone	Per burial	3,500.00	3,500.00
	CAT D - Concrete Vault with Iron Bars / Chain Fencing	Per burial	2,500.00	2,500.00
	Cremation Fees			
	CAT A - Ghanaians	Per burial	1,000.00	1,000.00
	CAT B - Non - Ghanaians	Per burial	2,000.00	2,000.00
	Other Burial Fees			
	CAT A - Exportation of Corpse (Outside Metropolitan Assembly)	Per export	500.00	500.00
	CAT B - Exportation of Corpse (Outside Ghana)	Per burial	200.00	1,000.00
	CAT C - Burial at Home Permit	Per burial	36,000.00	30,000.00
	CAT D - Exhumation of Corpse	Per Order	500.00	500.00
	CAT E - Public Cemetery Entry Fee (Group Fee to Perform Rites)	Per visit	50.00	200.00
	ENVIRONMENTAL HEALTH INSPECTION AND CERTIFICATION			
	CAT A - Certification Application Fees	Per application	20.00	50.00
	CAT B - Inspection Fees	Per visit	150.00	200.00
	Suitability Report and Certification			
	CAT A - Hotels	One time	250.00	350.00
	CAT B - Budget Hotels / Guest Houses / Hostels	One time	200.00	250.00
	CAT C - Restuarants / Chop Bars / Food Joints	One time	100.00	200.00
	CAT D - Bakeries	One time	30.00	150.00
	CAT E - Health Facilities	One time	50.00	200.00
	CAT F - Herbal Centres	One time	40.00	200.00
	CAT G - Private Laboratories	One time	50.00	250.00
	CAT H - Cold Storage Facilities	One time	50.00	150.00
	CAT I - Bottle / Sachet Water Producers	One time	50.00	250.00
	CAT J - Educational Institutions (Public / Private)	One time	30.00	200.00
	CAT K - Poultry / Live Stock	One time	30.00	50.00
	CAT L - Car Washing Bay	One time	50.00	100.00
	CAT M - Industrial establishments	One time	250.00	5,000.00
	Suitability Certification Renewal (Sanitation Permit)			
	CAT A - Hotels	Per annum	350.00	300.00
	CAT B - Budget Hotels / Guest Houses / Hostels	Per annum	250.00	200.00
	CAT C - Restuarants / Chop Bars / Food Joints	Per annum	150.00	150.00
	CAT D - Bakeries	Per annum	150.00	100.00
	CAT E - Health Facilities	Per annum	50.00	150.00
	CAT F - Herbal Centres	Per annum	30.00	150.00
	CAT G - Private Laboratories	Per annum		200.00
	CAT H - Cold Storage Facilities	Per annum		100.00
	CAT I - Bottle / Sachet Water Producers	Per annum		200.00
	CAT J - Educational Institutions (Public / Private)	Per annum		150.00
	CAT K - Poultry / Live Stock	Per annum		50.00
	CAT L - Car Washing Bay	Per annum		100.00
	CAT M - Industrial establishments	Per annum		5,000.00
	Health Screening Certification			
	CAT A - Staff of the Food Processing Companies (eg. Flour mills, Fanmilk, etc)	Per annum	-	200.00
	CAT B - Staff of the Hotels, Guesthouse, Restaurants.	Per annum	120.00	150.00
	CAT C - Staff of the Chop and Drinking Bar.	Per annum	50.00	100.00
	Disinfection Services (Certification Fee) -			
	CAT A - Hotel, Guesthouses, Motels, Hostels, etc.	Per activity	100.00	200.00
	CAT B - Public Institutions, Schools, Hospitals, etc.	Per activity	80.00	100.00
	CAT C - Poultry Farm	Per activity	60.00	150.00

	CAT D - Residential Premises	Per activity	50.00	100.00
	CAT E - Infectious Disease Cases	Per activity	Free	Free
	CAT F - Derating in all category of premises	Per activity	100.00	100.00
	Slaughter House Operations			
	CAT A - Slaughtering of Small Animals - Sheep / Goat / etc.	Per animal	2.00	5.00
	CAT B - Slaughtering of Large and Difficult Animals - Cattle / Pig	Per animal	6.00	10.00
	CAT C - Exportation of animals (Outside the Metro Area) - Goat / Sheep, etc	Per animal	5.00	5.00
	Registration of Premises for Rearing of Livestock/Poultry			
	CAT A - Livestock	Per site	50.00	100.00
	CAT B - Poultry	Per site	65.00	120.00
	CAT C - Others	Per site	50.00	100.00
	TRANSPORTATION - LORRY PARK / OPEN SPACE			
	Lorry Park User Fee			
	CAT A - Zenith Lorry Park	Per day	20.00	20.00
	CAT B - Car Dealers Park/Garage	Per day	20.00	20.00
	CAT C - All Other Street Parks	Per day	20.00	20.00
	CAT D - Harbour Taxi Rank	Per day	20.00	20.00
	CAT E - Cargo Park	Per day	20.00	20.00
	CAT F - All Other Lorry Parks	Per day	20.00	20.00
	CAT G - Hiring of S.T.M.A. Lorry Park/Parks	Per day	100.00	100.00
	Lorry Park Entry /Tolls			
	CAT A - 1 to 10 tons (Trotro and Mummy Trucks)	Per day	2.00	2.00
	CAT B - Long Distance Vehicles	Per day	2.00	2.00
	CAT C - Articulated Truck (Daily Parking)	Per day	2.00	2.00
	CAT D - Articulated Truck (Entry fee)	Per day	2.00	2.00
	CAT E - Taxi	Per day	1.50	1.50
	CAT F - Cargo (Large size-7 tons)	Per day	2.00	2.00
	CAT G - Cargo (Small Size-3 tons)	Per day	2.00	2.00
	Franchise Transport Terminals			
	Lorry Park Tolls:			
	CAT A - Taxi	Per day	1.50	1.50
	CAT B - Mini Buses(8-33 seater)	Per day	3.00	3.00
	CAT C - Buses (34-44)	Per day	4.00	4.00
	CAT D - Heavy Buses (45 seater and above)	Per day	4.00	4.00
	Conveynce			
	Single Axle	Per trip	5.00	5.00
	Double Axle	Per trip	10.00	10.00
	Concession for Terminal Operation:-			
	Category "A" - Old Axim Station	Per month	300.00	300.00
	Category "B" - Tarkwa Station	Per month	400.00	400.00
	Royalties for Terminal Operation:-	Per month	60%	0.60
	On - Street Parking - Short Period			
	CAT A - All Types Vehicles for a single slot	Per hour	1.50	1.50
	On - Street Parking Lot - Monthly Fee			
	CAT A - Corporate Agencies Allocated	Per month	300.00	300.00
	CAT B - Market Circle - (Shop Owners)	Per month	200.00	200.00
	Stickers			
	CAT A - Embossement on Taxi	Per	45.00	45.00
	CAT B -			
	MARRIAGE AND DIVORCE FEES			
	Marriage			
	CAT A - Marriage Certificate (Customary) - Resident	Per registration	75.00	75.00
	CAT B - Marriage Certificate (Customary) - Foreign	Per registration	N/A	200.00
	CAT C - Marriage Certificate (Ordinance) - Cap 127	Per registration	50.00	50.00
	CAT D - Certified True Copy	Per document	100.00	100.00
	CAT E - Filling of Notice / Caveat	Per case	30.00	30.00
	CAT F - 3rd Party Authentication of Marriage Certificate	Per document	45.00	45.00
	CAT G - Search Fees (for Marriage Registration)	Per search	45.00	45.00
	CAT H - Register's Certificate (Certificate of Marriage)	Per document	75.00	75.00
	CAT I - Marriage Celebration	Per case	150.00	150.00
	Divorce			
	CAT A - Divorce Certificate (Customary)	Per registration	100.00	100.00
	CAT B - Certified True Copy	Per document	N/A	100.00
	Other Fees			
	CAT A - Licencing of Churches for Marriage (Premises)	Per church	650.00	1,000.00
	CAT B - Spinster / Bachelor Certificate	Per document	N/A	150.00

MARKET FEES				
	Market Tolls (Daily / Night)	Per day	1.50	1.50
Exportation / Conveyance				
	1. Fish (Large Basket)	Per good	0.40p	1.00
	2. Fish (Small Basket)	Per good	0.20p	0.50p
	3. Sugar cane (Head Load)	Per good	0.20p	0.50p
	4. Yam (per 100 tubers)	Per good	0.50p	1.5p
	5. Gari/Maize (maxi bag)	Per good	0.40p	1.00
	6. Gari/Maize (mini bag)	Per good	0.20p	0.50p
	7. Cassava (maxi bag)	Per good	0.40p	1.00
	8. Cassava (mani bag)	Per good	0.20p	1.50p
	9. Cane (Bundle)	Per good	0.20p	0.50p
	10. Beans/ Groundnut (maxi bag)	Per good	0.50p	1.50p
	11. Beans/ Groundnut (mani bag)	Per good	0.40p	1.00
	12. Charcoal (per bag)	Per good	0.20p	0.50p
	13. Others: All other items	Per good	0.40p	1.00
	14. Edible Oil (per Large Drum)	Per good	0.50p	1.50p
	15. Edible Oil (per Small Drum)	Per good	0.20p	0.50p
WASTE MANAGEMENT FEES				
Liquid Waste Management Services by STMA				
	CAT A - 14,000 ltr and Above	Per trip	450.00	450.00
	CAT B - 12,000 ltr - 13,999 ltr	Per trip	350.00	350.00
	CAT C - 8,000 ltr - 12,999 ltr	Per trip	300.00	300.00
Dislogging of Cesspit Emptier				
	CAT A - Assembly Emptier - Within STMA	Per trip	300.00	300.00
	CAT B - Assembly Emptier - Outside STMA	Per trip	400.00	400.00
Tipping Fee (Liquid Waste)				
	CAT A - 14,000 ltr and Above	Per tip	50.00	50.00
	CAT B - 12,000 ltr - 13,999 ltr	Per tip	40.00	40.00
	CAT C - 8,000 ltr - 12,999 ltr	Per tip	35.00	35.00
	CAT D - 7,999 and below	Per tip	30.00	30.00
	CAT E - Prisons	Per trip	20.00	20.00
Entry Fee for Public Toilets				
	a. Aqua Privy	Per visit	0.50	1.00
	b. Water Close (W/C)	Per visit	1.00	1.00
	c. Water Close (W/C) - Public Private Partnership	Per visit	1.00	1.00
Franchise - Public Toilet Operators				
	Category "A" -	Per month	150.00	150.00
	Category "B" -	Per month	130.00	130.00
	Category "C" -	Per month	100.00	100.00
	Category "D" -	Per month	88.00	90.00
	Category "E" -	Per month	80.00	80.00
	Category "F" -	Per month	75.00	75.00
	Category "G" -	Per month	72.00	72.00
	Entry Fee for Public Toilets	Per month	63.00	63.00
	Category "I" -	Per month	50.00	50.00
	Category "J" -	Per month	40.00	40.00
	Category "K" -	Per month	30.00	30.00
	Private Toilet Operators	Per month	100.00	100.00
	Private Urinal Operators	Per month	50.00	50.00
Solid Waste Management Services				
	CAT A - Door-to-Door Refuse Collection (Service Charges) - First Class Area	Per month	50.00	100.00
	CAT B - Door-to-Door Refuse Collection (Service Charges) - Second Class Area	Per month	40.00	70.00
	CAT C - Door-to-Door Refuse Collection (Service Charges) - Third Class Area	Per month	35.00	50.00
	Category "D" - Communal Container Services - (23m3)	Per lift	60.00	60.00
	Category "E" - Communal Container Services - (15m3)	Per lift	50.00	50.00
	Category "F" - Communal Container Services - (12m3)	Per lift	40.00	40.00
	Category "G" - Communal Container Services - (10m3)	Per lift	30.00	30.00
	CAT H - Container Lifting - Large	Per lift	250.00	250.00
	CAT I - Container Lifting - Small	Per lift	160.00	160.00
	CAT J - Container Lifting - Industrial	Per lift - m3	20.00	20.00
	CAT K - Pay - As - You - Dump (Small Polythene)	Per dump	0.50 p	0.50 p
	CAT L - Pay - As - You - Dump (Medium Polythene)	Per dump	1.00	1.00
	CAT M - Pay - As - You - Dump (Large Polythene)	Per dump	2.00	2.00
	CAT N - Pay -As- You - Dump (Communal Containers)	Per dump	1.00	1.00
	Category "N" - Tipping Fee - Solid (Compaction / Skip / Roll-on Roll-off Trucks)	Per tip	30.00	30.00
Industrial Waste				
	Category "A" - Normal Waste - Double Axle Truck	Per tip	70.00 /Tip	70.00 /Tip
	Category "B" - Normal Waste - 1 & 1.5 Axle Truck	Per tip	40.00 /Tip	40.00 /Tip

	Category "C" - Normal Waste - Pick-up/Kia Truck	Per tip	30.00 /Tip	30.00 /Tip
	Specialised waste			
	Category "A" - Double Axle Truck		Per International Standards	
	Category "B" - 1 & 1.5 Axle Truck		Per International Standards	
	Category "C" - Pick-up/Kia Truck		Per International Standards	
	Registration of Solid Waste Management Operators	Per annum	600.00	600.00
	Registration of Liquid Waste Management Operators	Per annum	400.00	400.00
	Franchise Fee for Solid Waste Contractors	Per annum	1,000.00	1,000.00
	OTHER FEES			
	Dog Licence			
	Category "A" - Exotic Breed	Per annum	5.00	50.00
	Category "B" - Local Breed	Per annum	7.00	10.00
	Bicycle Hiring/Owners			
	1. Bicycle Hiring Operator	Per annum	10.00	10.00
	2. Private Bicycle Owners	Per annum	5.00	5.00
	Road Block	Per day	50.00	50.00
	House Numbering Plate			
	1. Commercial Property	Per bill	To be Fixed	To be Fixed
	2. Residential Property	Per bill	To be Fixed	To be Fixed
	Registration of Non- Governmental Organisation (NGO/CBO)			
	1. Registration of NGO/CBO	Per annum	50.00	200.00
	Registration of DayCare Centres			
	CAT A- GRADE 1	Per registration		300.00
	CAT B - GRADE 2	Per registration		200.00
	CAT C- GRADE 3	Per registration		150.00
	Renewal of DayCare Centres		50% of cost of registration	
	Dance/Concert/Crusade	Per day	30.00	30.00
	Extension of Hours	Per hour	20.00	20.00
	Search Fee (General Information)	Per document	30.00	30.00
	Sale of Contract Documents			
	1. Contract within Entity Head Threshold	Per sale	200.00	200.00
	2. Contract within Entity Tender Committee	Per sale	550.00	500.00
	3. Contract above Entity Tender Committee	Per sale	500.00	1,000.00
	Water Vendors	Per	20.00	20.00
	Pre-Agreement Commitment/Signing Fees (MOU's)	Per MOU	5,000.00	5,000.00
	Fish Mongers	Per month	10.00	10.00

IMPOSITION OF RATES FOR RATE PAYER OFFENCES - FINES REVENUE ITEMS - FINES AND PENALTIES

CODE	REVENUE ITEM DESCRIPTION	UNIT	2024 APPROVED FEES	2025 APPROVED FEES
	BUILDING OFFENCES			
	CAT A - Penalty for development without Permit.	Per case	1,000.00	1,000.00
	CAT B - Occupying new building without Occupancy Certificate - CoH)	Per case	900.00	900.00
	CAT C - Penalty for operating Temporary Structure without Permit.	Per case	200.00	200.00
	CAT D - Penalty for Renovation / Refurbishment without Permit	Per case	700.00	700.00
	CAT E - Development at Unauthorised Places / Unbuildable Places	Per case	1,000.00	1,000.00
	CAT F - Penalty for violating "STOP WORK" order by STMA	Per case	500.00	500.00
	CAT G - Penalty for Installing Mast (Radio, TV, Internet, etc.) without Permit	Per case	1,000.00	1,000.00
	ADVERTISEMENT OFFENCES			
	CAT A - Wrongful sitting of advertisement	Per case	1,000.00	1,000.00
	CAT B - Placement of advertisement without Permit	Per case	1,000.00	1,000.00
	ENVIRONMENTAL HEALTH / SAFETY / SANITATION OFFENCES.			
	Use of Unauthorised Places			
	CAT A - Defecating at unauthorized places	Per case	300.00	300.00
	CAT B - Urinating at unauthorized places	Per case	300.00	300.00
	CAT C - Selling food at unhygienic places - Food Vendor	Per case	100.00	100.00
	CAT D - Selling food at unhygienic places - Chopbar	Per case	200.00	200.00
	CAT E - Selling food at unhygienic places - Restaurant	Per case	400.00	400.00
	Indiscriminate Disposal / Burning of Refuse.			
	CAT A - Disposing and Burning in an Industrial Area	Per case	1,000.00	1,500.00
	CAT B - Disposing and Burning in a Commercial Area	Per case	800.00	1,000.00
	CAT C - Disposing and Burning in a Residential Area	Per case	600.00	600.00
	CAT D - Disposing and Burning in Other Areas	Per case	400.00	400.00
	Weeds and Trees Care			
	CAT A - Overgrown of weeds in premises - Business / Commercial Area	Per case	800.00	800.00
	CAT B - Overgrown of weeds in premises - Residential Area	Per case	600.00	600.00
	CAT C - Cutting of Trees without Permit - Business / Commercial Area	Per case	700.00	700.00
	CAT D - Cutting of Trees without Permit - Residential Area	Per case	500.00	500.00
	CAT E - Refusal to re plant damaged Trees	Per case	2,000.00	2,000.00
	Impounding Offenses			
	CAT A - Stray Animals - Cattles, Pigs, Donkeys,	Per Animal	40.00	1,000.00
	CAT B - Stray Animals - Dogs, Sheeps, Goats	Per Animal	10.00	50.00
	CAT C - Feeding of the Animals	Per day	1.00	20.00
	CAT D - Vehicles parked at Unauthorised places (Impounds by Metro Guards)	Per case	100.00	100.00
	Other Environmental / Sanitation Offenses			
	CAT A - Excessive Noise Making	Per case	1,000.00	1,000.00
	CAT B - Selling of Expired / Rotten Foods	Per product	500.00	500.00
	CAT C - Selling of Food without Medical Certification - Food Vendors	Per staff	100.00	100.00
	CAT D - Selling of Food without Medical Certification - Restaurants / Companies	Per staff	400.00	400.00
	CAT E - Littering	Per case	200.00	200.00
	CAT F - Allowing / Connecting effluent to public drains / spaces - Business	Per case	1,500.00	1,500.00
	CAT G - Allowing / Connecting effluent to public drains / spaces - Household	Per case	1,000.00	1,000.00
	CAT H - Presence of pests / vectors on premises - Business Area	Per case	1,000.00	1,000.00
	CAT I - Presence of pests / vectors on premises - Household Area	Per case	600.00	600.00
	CAT J - Slaughtering animal at unapproved facilities and locations.	Per Animal	500.00	500.00
	CAT K - Exposure of food to flies and dust	Per case	200.00	200.00
	CAT L - Allowing unprotected Hand Dug Well on premises	Per case	600.00	600.00
	CAT M - Premises without toilet facility (ies) - Commercial Vuilding	Per case	1,500.00	1,500.00
	CAT N - Premises without toilet facility (ies) - Residential Building	Per case	1,000.00	1,000.00
	CAT O - Sitting of Poultry Farm at locations without Permit	Per case	600.00	600.00
	CAT P - Allowing Reasonable Preventable Conditions (RPCs) - Industrial	Per case	1,200.00	1,200.00
	CAT Q - Allowing Reasonable Preventable Conditions (RPCs) - Commercial	Per case	800.00	800.00
	CAT R - Allowing Reasonable Preventable onditions (RPCs) - Residential	Per case	500.00	500.00
	Spot Fine			
	Category "A" (Defaecating at Unauthorised Places)	Per case	200.00	200.00
	Category "B" (Dumping of Refuse at Unauthorised Places)	Per case	200.00	200.00
	Category "C" (Night Dumping)	Per case	300.00	300.00
	Category "D" (selling at Unauthorized Places/pavement)	Per case	200.00	200.00
	Category "E" (Noise Nuisance- seizure of Equipment)	Per case	300.00	300.00
	Failure to undertake Suitability inspection b/f Commencement of business	Per case	500.00	500.00

APPENDIX 1 – CEDED RATES ITEMS TO THE SUB METROPOLITAN DISTRICT COUNCILS

S/N	REVENUE ITEM
1	All - Residential Household Properties in the Fee Fixing Resolution

APPENDIX 2 – CEDED LICENCES ITEMS TO THE SUB METROPOLITAN DISTRICT COUNCILS

S/N	REVENUE ITEMS
1	Abattoir
2	Advertising Companies
3	Signage Makers
4	Signage Writers
5	Digital Embroidery Companies
6	Embossment Centres
7	Agro Chemical Dealers
8	Agro Machine / Input Dealers
9	Akpeteshie (Liquor)
10	Pito / Palm Wine
11	Aluminium Fabricators and Products
12	Aluminium Pot Dealers (Dadesen')
13	Ambulance / Hearse Services
14	Art Gallery
15	Handicraft Dealers
16	Adinkra Designers / Kente / Smock
17	Beads Dealers
18	Cane Weavers
19	Auctioning Firms / Agencies / Auctioneers
20	Automobile Repair Garages
21	Automobile Sales Shop
22	Automobile Hiring Services
23	Spare Parts Sales Outlets
24	Tyre / Battery Dealers
25	Artisans
26	Bags and Suitcase Dealers
27	Barbering Saloon/Shop
28	Bakeries
29	Beer / Wine / Spirit / Soft Drinks Sales
30	Lottery Business Operators
31	blocks and concrete products
32	Boat and Canoe
33	Books, Stationery, Office Equipment, Computers
34	Boutique
35	Bridal and Event Decorators
36	Hardware (Distributor/ Wholesaler)
37	Finishing / Retail
38	Roofing Material Dealers
39	Business Centre
40	Car Washing Bay
41	Canopy Producers
42	CD Sellers (Audio/Video)
43	Ceramics / Pottery Producers / Sellers
44	Ceremonial Hiring Services
45	Chandlery (Shipping Supplies) Services
46	Cigarette Dealers
47	Cleaning Company
48	Cocoa Residue Buying Companies
49	Coconut Oil Production/Sales

50	Coffee / Cashew Buying Companies
51	Cola Nut Buying Companies
52	Cold Storage Facilities
53	Private Meat Van
54	Departmental Stores
55	Ice Cream / Yoghurt Dealers
56	Interior / Event Decorators
57	Landscapers / Horticulturalists
58	Leather Works Dealers
59	Livestock Farms -poultry
60	Feed Mills (Poultry, Pets, Fish etc.)
61	Feed Sellers (Poultry, Pets, Fish etc.)
62	Egg Dealers
63	Machine Shops
64	Rubber Cutting Machines
65	Mattress/Foam Products Dealers
66	Printing Houses
67	Metal Fabricators
68	Fabrication Materials Dealers
69	Milling Businesses (For Food)
70	Mineral Water Distribution/Sales
71	Mineral Water Accessory Shops
72	Mother Care Shops
73	Musical Instrument Sales
74	Musical Speaker Manufacturers & Sales
75	Palm/Kernel Oil Extraction Companies
76	Paper Product Companies
77	Photographers / Video Operators
78	Plastic/ Bottle Dealers
79	Plastic Product Sales
80	Disposable Products Dealers
81	Private Recreational Parks
82	Publishing Houses
83	Quarry/Sand Operators
84	Real Estate Operators
85	Protective Wears (e.g. PPEs)
86	Fire Extinguisher Dealers
87	Satellite TV/Dish Installation Dealers
88	Scrap Metal Dealers
89	Timber Products and Plywood
90	Carpentry Workshops
91	Upholstery Dealers
92	Casket & Coffin Dealers
93	Furniture Showroom
94	Lumber Business (Including Sawmill)
95	Condiments / Confectioneries
96	Commissioner of Oath/Letter Writers
97	Computer /Accessories / Office Equipment Repairs
98	Mobile Phones
99	TV & Radio Repairers
100	Cooking/Household Utensil Sales

101	Cosmetics Production
102	Cosmetic/Personal Care/Hair Product Sales
103	Courier Services
104	Curtains/Carpets
105	Dressmakers/Tailors
106	Private Recreational Parks
107	Nightclubs and Theatres
108	Pub
109	Movie House
110	Theatre
111	Spa
112	Security Fencing Companies
113	Electronic and Electrical Shops
114	Fabric Dealers
115	Film Production/Distribution
116	Fish Farming Companies
117	Fishing Nets and Accessories Dealers
118	Floral and Allied Products
119	Footwear business
120	Burial Grounds/Funeral Homes/Mortuaries
121	Funeral – Undertaker’s License
122	Game Viewing / Commercial TV Viewing
123	Gas Cylinder/ Stoves & Accessory Dealers
124	General Goods
125	Gift Shops
126	Glass Sellers
127	Gold/Diamond Dealers
128	Graphic Design Companies
129	Grain Distributors
130	Hair & Beauty Service Providers
131	Hire Purchase Trading Enterprises
132	Terrazzo Making
133	Body Building Gyms
134	Catering Services
135	Restaurants
136	Fast Food
137	Coffee Shop
138	Salad Bars
139	Highway Rest Stops
140	Traditional Catering Establishments (chop bars)
141	Drinking Bars
142	Snack Bars
143	Outdoor Catering Establishments
144	Local Fast-Food Vendors
145	Conference Centre
146	Event Centre
147	Convention/Exhibition Centre
148	Banquet Facilities
149	Travel Trade Enterprises
150	Travel and Tour Operators
151	Car Hiring/Rental Services

152	Transport Companies
153	Road Operators
154	Transport Unions (Lorry Park Operations)
155	Tyre Manufacturing
156	Used Clothing Sales ('Second Hand')
157	Un-bonded Warehouse
158	Wood Fuel
159	Wood Works Related Businesses
160	Bamboo Dealers

APPENDIX 3 – CEDED FEES ITEMS TO THE SUB METROPOLITAN DISTRICT COUNCILS

S/N	REVENUE ITEMS
1	All Fee Items in the Fee Fixing Resolution