

**FEE FIXING RESOLUTION FOR THE YEAR 2025
GOMOA EAST DISTRICT ASSEMBLY
LOCAL GOVERNANCE ACT, 2016 (ACT 936)**

It is hereby resolved and approved by the Gomoa East District Assembly in accordance with section 124, 137, 138, 139, 140, 142, 143, 144 and 145 of the Local Governance Act, 2016 (ACT 936) and the Guideline for Charging Of Fees Licenses And Permits for The MMDAs for The 2022-2025 Fiscal Years , That The Following Rates, Fees be charged by the Gomoa East District Assembly for the financial year 1st January 2025 to 31st December 2025.

It shall be the duty of every person due to pay these Rates, Fees and Licenses or part thereof to do so in the case of annual fees on or before 31st July of the financial year. In the case of monthly fees on or before the 10th day of the month and in the case of daily fees, before 2.00 p.m. each day and 10:00 pm night fees.

Payment in all cases should be made at any Revenue Office of the Gomoa East District Assembly or to the respective Revenue Collector or any other authorized rate collector.

The towns that fall under first Class are Nyanyano, Nyanyano Kakraba, Dampase, Fetteh and Fetteh Kakraba, Buduburam, Akotsi, Potsin, Nkwantanan, Apra, Buduatta Junction, Dominase Junction. The towns that fall under the second class are Ojobi, Akramang, Buduatta (town), Dominase (town) Okyereko. All other towns fall under the third class.

In any situation not covered by the foregoing resolution, the Assembly reserves the right to charge a reasonable rate with regard to the nature and volume of the economic activity undertaken by the person or body.

The Gomoa East Assembly shall constitute a Task Force at any time to embark on a Revenue Mobilization campaign. The Task Force shall have the power to lock up stores and premises of recalcitrant Rate/Taxpayers and put them before a court.

NO.	CoA	Item Description	2025	REMARKS
1	1413002	BASIC RATES	5.00	
2	1413001	PROPERTY RATE-ASSESSED	MINIMUM PAYABLE	PER ANNUM
2.1		FIRST CLASS AREA ZONE		
2.1.1		Residential Property	0.0009	
2.1.2		Commercial Property	0.0075	
2.1.3		Light Industrial Property	0.00085	
2.1.4		Heavy Industrial Property	0.0009	
2.1.5		Mixed Use Property	0.0085	
2.1.6		Recreational Property	0.005	
2.2.0		SECOND CLASS AREA ZONE		
2.2.1		Residential Property	0.0006	
2.2.2		Commercial Property	0.0065	
2.2.3		Light Industrial Property	0.0075	
2.2.4		Heavy Industrial Property	0.008	
2.2.5		Mixed Use Property	0.0090	
2.2.6		Recreational Property	0.0005	
2.3.0		THIRD-CLASS AREA ZONE		
2.3.1		Residential Property	0.0006	
2.3.2		Commercial Property	0.0007	
2.3.3		Light Industrial Property	0.0072	
2.3.4		Heavy Industrial Property	0.0096	
2.3.5		Mixed Use Property	0.0008	
2.3.6		Recreational Property	0.0024	
	1422011	BUSINESS LICENCES		
3		Adinkra Designers/Kente/Smock Weavers & Sellers		Per Annum
3.1	1422046	CAT A - Sellers Only (Small)	72.00	
4.		Advertising Companies		Per Annum
4.1		CAT A - Platinum (minimum of 10 staff)	1,200.00	
4.2		CAT B - Gold (minimum of 5 staff)	600.00	

NO.	CoA	Item Description	2025	REMARKS
4.3		CAT C - Silver (minimum of 3 staff)	480.00	
4.5		CAT D - Bronze (Below 3 staff)	300.00	
5.	1422170	Agro Chemical/Farm Inputs Dealers		Per Annum
5.1		CAT A - Distributors & Retailers	540.00	
5.2		CAT B - Distributors	264.00	
5.3		CAT C - Retailers	180.00	
6.0	1422271	Airport/Airline Businesses		Per Annum
6.1		Airline Offices/Operators		
6.2		CAT E - Agents of Airlines	480.00	
7.	1422032	Akpeteshie (liquor) Dealers		Per Annum
7.1		Manufacturers (Distillers)		
7.2		CAT A - Large Scale	540.00	
7.3		CAT B - Medium Scale	240.00	
7.4		CAT C - Small Scale	120.00	
8.		Distributors		
8.1		CAT A - Large scale	480.00	
8.2		CAT B - Medium Scale	240.00	
8.3		CAT C - Small Scale	120.00	
9.0		Home Based/Farm Site		
9.1		CAT A - Pito (daily brewing)	84.00	
9.3		CAT B - Palm Wine Tappers	58.80	
9.4		Akpeteshie Sellers Only	96.00	
10.	1422277	Aluminum Fabricators (Doors/Windows)		Per Annum
10.1		CAT A - Large Scale	1,440.00	
10.2		CAT B - Medium Scale	1,200.00	
10.3		CAT C - Small Scale	720.00	
10.4		CAT D	600.00	
10.5		CAT E	400	
10.6		CAT F	200	
	1422021	Aluminum Manufacturing		Per Annum
10.5		CAT C - Roofing Sheets only	7,200.00	
	1422112	Aluminum Product Distributors		Per Annum
10.6		CAT A - Large Scale	600.00	
10.7		CAT B - Medium Scale	300.00	
10.8		CAT C - Small Scale	144.00	
	1422112	Aluminum Product Retailers		Per Annum
10.9		Stores - Roofing Sheets only	180.00	
11	1422215	Ambulance Service Providers		Per Annum
11.1		CAT A - Large Scale (Above 5 Vehicles)	300.00	
11.2		CAT B - Medium Scale (3-5 Vehicles)	120.00	
11.3		CAT C - Small Scale (1-2 Vehicles)	60.00	
12	1422163	Arts & Handicraft Dealers		Per Annum
12.1		CAT F - Retailers Only	240.00	
13		Auto Mechanics/ Electricians/Sprayers Etc.		Per Annum
	1422052	Air Condition Mechanics		
13.1		CAT A - Formal Company	240.00	
13.2		CAT B - Informal Garage with Shop	180.00	
13.3		CAT C - Informal Garage without Shop	240.00	
13.4		CAT D - Others	96.00	
14		Auto Electricians		
14.1		CAT A - With Battery Charging	120.00	
14.2		CAT B - Without Battery Charging	84.00	
15		Auto Mechanics		
15.1		CAT A - Heavy Duty Earthmoving Equipment	360.00	
15.2		CAT B - Heavy Duty Trucks	240.00	
15.3		CAT C - Light Duty Trucks (3 to 5 tonnes)	144.00	
15.4		CAT D - Light Duty Vehicles (Below 3 tonnes)	96.00	
16		Auto Sprayers		

NO.	CoA	Item Description	2025	REMARKS
16.1		CAT A - Spraying with Oven	360.00	
16.2		CAT B - Spraying without Oven	300.00	
17.		Auto Upholstery		
17.1		CAT A - Moulding and Seat Cover Sewing	120.00	
17.2		CAT B - Seat Cover Sewing	84.00	
18		Vulcanizers		
18.1		CAT A - Tyre Repairs, Wheel Balancing, Alignment and Washing Bay	144.00	
18.2		CAT B - Tyre Repairs, Wheel Balancing and Alignment	120.00	
18.3		CAT C - Wheel Balancing and Alignment	96.00	
18.4		CAT D - Tyre Repairs only	78.00	
18.5		Brake Specialist	60.00	
19	1422270	Automobile & Part Dealers		Per Annum
19.1		Automobile Companies		
19.2		Vehicle Importers/Sales (Brand New)		
19.3		CAT B - Heavy Duty Equipment/Vehicle Sales	10,080.00	
19.4		CAT C - Light Duty Equipment/Vehicle Sales	7,200.00	
19.5		Used Vehicle Sales (Second-hand Car Dealers)		
19.6		CAT A - Large Scale (Above 50 Vehicles)	2,400.00	
19.7		CAT B - Medium Scale (20-49 Vehicles)	1,920.00	
19.8		CAT C - Small Scale (Below 20 Vehicles)	1,200.00	
20.9		Heavy Equipment Hiring Services		
20.1		CAT E - Others	1,500.00	
20.2	1422270	Spare Parts Sales Outlets (New)		
20.3		CAT B - Retailers (Large)	300.00	
20.4		CAT C - Retailers (Medium)	192.00	
20.6		CAT D - Retailers (Small)	96.00	
21.	1422270	Tyre/Battery Dealers – New		
21.1		CAT A - Wholesale	1,200.00	
21.2		CAT B - Retail (Large)	600.00	
21.3		CAT C - Retail (Medium)	300.00	
21.4		CAT D - Retail (Small)	180.00	
22.	1422270	Tyre/Battery Dealers – Used		
22.1		CAT A - Wholesale	1,800.00	
22.2		CAT B - Retail (Large)	960.00	
22.3		CAT C - Retail (Medium)	300.00	
22.4		CAT D – Retail (Small)	120.00	
23.	1422279	Bags and Suitcases Dealers		Per Annum
23.1		CAT A - Large Scale	360.00	
23.2		CAT B - Medium Scale	240.00	
23.3		CAT C - Small Scale	120.00	
24	1422168	Barbering Shop (floor space and number of points)		Per Annum
24.1		CAT A - Barbering & Grooming Services	600.00	
24.2		CAT B - Large Shop (above 5 points)	240.00	
24.3		CAT C - Medium Shop (3-5 points)	180.00	
24.4		CAT D - Small Shop (1-2 points)	120.00	
25	1422009	Bakeries		Per Annum
25.1		CAT B - Medium Scale	300.00	
25.2		CAT C - Small Scale	144.00	
26.	1422067	Beer/Wine/Spirits/Soft Drinks Sales		Per Annum
26.1		CAT A - Depots	3,000.00	
26.2		CAT B - Wholesale & Retail	1,440.00	
26.3		CAT C - Wholesale	1,200.00	
26.4		CAT D - Retail (Large)	600.00	
26.5		CAT E - Retail (Medium)	360.00	

NO.	CoA	Item Description	2025	REMARKS
26.6		CAT F - Retail (Small)	240.00	
27	1422133	Bet & Game Centers		Per Annum
27.1		Casino Operations	6,000.00	
27.2		Sports Betting Operations		
27.3		CAT A - Online Betting	4,200.00	
28	1422133	Route Operations (Console/consul Games)		
28.1		CAT 'C' (Per machine)	660.00	
28.2		CAT D (Per Machine)	384.00	
29		Games (China Machines)		Per Annum
29.1		Renewal (per machine)	500.00	
29.2		Operating (per machine)	600.00	
29.3		Snookers (Registration)	300.00	
29.4		Snookers (Renewals)	240.00	
30	1422052	Bicycle Tricycle/ Motorcycle Repairers		Per Annum
30.1		CAT A - Tricycle	60.00	
30.2		CAT B - Motorcycle	36.00	
30.3		CAT C - Bicycle	12.00	
30.4	1422040	Bill Boards/Outdoor Adverts		
30.5		Posters	15.00	Per Day
30.6		Structures on Designated Spectacular Site		
30.7		Others (Not categorized above)	60.00	Per sq./m per
30.8		Bill Board for Schools (Small Bill Board)	120.00	
30.9		Bill Board for Schools (Big Bill Board)	600.00	
31		Other Classifications		
31.1		CAT B-12x21 m2	4,200.00	
31.2		CAT C- 15x12 m2	3,240.00	
31.3		CAT D-10x15 m2	3,000.00	
31.4		CAT E-8x16 m2	2,400.00	
31.5		CAT F- 15x8 m2	1,800.00	
31.6		CAT G- 5x12m2	1,200.00	
31.7		CAT:H-10x12m2	1,080.00	
31.8		CAT I: 5x 6m2	840.00	
31.9		CAT J:	480.00	
31.10		CAT.K	100.00	
31.11		CAT.L	50.00	
32	1422053	Blocks & Concrete Producers		Per Annum
32.1		CAT A - Large Scale (Concrete Mixtures and Wares)	2,040.00	
32.2		CAT B - Large Scale (Machine and manual for design blocks)	1,200.00	
32.3		CAT C - Medium Scale (Machine for blocks only)	840.00	
32.4		CAT D - Small Scale (Manual blocks only)	420.00	
32.5		CAT E - Small Scale (Manual design blocks/columns only)	480.00	
32.6		CAT F - Tiles/Pavement Blocks and Terrazzo Works (Chipping)	180.00	
33	1422280	Book, Stationery, Office Equipment, Computer & Accessory, etc. Shops		Per Annum
33.1		CAT A - Book Shops, Stationeries	1,200.00	
33.2		CAT B - Stationeries, Office Equipment	960.00	
33.3		CAT C - Stationery Only	240.00	
33.4		CAT D - Books Only	144.00	
34	1422273	Boutiques (Including African Wear)		Per Annum
34.1		CAT A - Small Scale	360.00	
34.2		CAT B - Others	120.00	
35	1422114	Butcher's License		Per Annum /Per Butcher
35.3		CAT A - Master Butcher	144.00	

NO.	CoA	Item Description	2025	REMARKS
35.4		CAT B - Butcher	96.00	
36	1422176	Building Material Dealers		Per Annum
36.1		Hardware (Distributor/ Wholesaler)		
36.2		CAT A - Distributor/Wholesaler (Large)	3,000.00	
36.3		CAT B - Distributor/Wholesaler (Medium)	1,440.00	
36.4		CAT C - Wholesaler (Medium)	1,320.00	
36.5		CAT D - Wholesaler (Small)	600.00	
36.6		CAT E-Retail	400.00	
		Roofing Material Dealers		
36.7		CAT A - Manufacture/Sales	1,800.00	
36.8		CAT B - Sales & Installation	1,200.00	
37.	1422008	Business Centers		Per Annum
37.1		CAT A - Internet, Word Processing, Printing and Copying Services plus below 11 Work stations	600.00	
37.2		CAT B - Internet, Word Processing, Printing and Copying Services plus below 8 Work stations	420.00	
37.3		CAT C - Internet, Word Processing, Printing and Copying Services plus below 4 Work stations	300.00	
38	1422178	Car Washing Bay		Per Annum
38.1		CAT A - Jet Washing, Restaurant and Drinking Facility	720.00	
38.2		CAT B - Jet Washing and Drinking Facility	480.00	
38.3		CAT C - Jet Washing Only	420.00	
39	1422185	Canopy Producers /Recreational		
39.1		CAT A - Tarpaulin Fabric Sewing and metal Fabricators	540.00	
39.2		CAT B - Metal Fabricators	300.00	
39.3		CAT C - Fabric Sewing	120.00	
39.4		CAT C - Canopies, Chairs, Tables	480.00	
39.5		CAT D - Single Item of above	96.00	
39.6		CAT E - Recreational/social facilities (Large)	960.00	
39.7		CAT F - Recreational/social facilities (Medium)	960.00	
39.8		CAT G - Recreational/social facilities (Small)	720.00	
39.9		CAT H - Spinners (Large)	180.00	
39.10		CAT I - Spinners (Small)	96.00	
40.	1422115	Cold Storage Facilities		
40.		Non-Importers with Rented Cold Storage Facilities (Local)		
40.1		CAT A - Above 1000 Metric Tones	1,200.00	
40.2		CAT B - 501 to 1000 Metric Tones	960.00	
40.3		CAT C - Up to 500 Metric Tones	600.00	
41		Non-Importers with Containerized Cold Storage Facilities (Local)		
41.1		CAT A - Fabricated facility (Retail Large)	240.00	
41.2		CAT B - Fabricated facility (Retail Medium)	120.00	
41.3		CAT C - Fabricated facility (Retail Small)	60.00	
42	1422193	Provision/Commercial Houses/Departmental Stores		Per Annum
42.1		CAT A - Medium Supermarkets	1,440.00	
42.2		CAT B - Small Supermarkets	1,200.00	
42.3		CAT C - Neighborhood Shops	480.00	
42.4		CAT D - Containers/Small Shops	300.00	
42.5		CAT E - Small of CAT H	120.00	
43	1422193	Commercialized State Companies/ Corporations		Per Annum

NO.	CoA	Item Description	2025	REMARKS
43.1		CAT A - District Offices	12,000.00	
44	1422159	Communication Mast Operating License		Per Annum
44.1		CAT A - 1-10 Masts	2,400.00	
44.2		CAT B - 11-20 Masts	2,160.00	
44.3		CAT C - 21-30 Masts	1,800.00	
44.4		CAT D - 31-40 Masts	1,200.00	
44.5		CAT E - Above 40 Masts	864.00	
45	1422052	Computer/Accessories/ Office Equipment Repairs		Per Annum
45.1		CAT A - Large Scale	720.00	
45.2		CAT B - Medium Scale	480.00	
45.3		CAT C - Small Scale	360.00	
46	1422194	Condiments/Confectioneries (e.g. Biscuits, toffees and spices)		
46.1		CAT A - Table Top	60.00	
47	1422281	Artisans e.g. Masons, Carpenters, Plumbers, Electricians, Painters, Steel Benders, Tile Layer etc.		
47.1		CAT 'A'	78.00	
47.2		CAT 'B'	36.00	
48.	1422196	Cooking and Household Utensils		
48.1		CAT A - Retail	480.00	
48.2		CAT B - Table top	96.00	
49	1422197	Cosmetics Production		
49.1		CAT A - Retailers (Medium)	180.00	
49.2		CAT B - Retailers (Small)	72.00	
50.	1422045	Disposable products Dealers		
50.1		CAT A	170.00	
50.2		CAT B	80.00	
51	1422199	Dog Breeding & Sales Licence		
51.1		CAT A- Registered Breeders - Non-Association Members	720.00	
51.2		CAT B - Exotic & Local	420.00	
51.3		CAT C - Exotic Only	300.00	
51.4		CAT D - Local Only	144.00	
	1422199	Association Members		
51.5		CAT A - Large Scale	360.00	
51.6		CAT B - Medium Scale	240.00	
51.7		CAT C - Small scale	180.00	
52	1422038	Dressmakers/Tailors Services (Non-Industrial)		
52.1		CAT A-large scale	300.00	
52.2		CAT B-Medium	200.00	
52.3		CAT C-Small	150.00	
53	1422038	Dressmakers/Tailors Services		
53.1		CAT A - Knitting, Haberdashery and Embroidery	180.00	
53.2		CAT B - Knitting and Embroidery	120.00	
53.4		CAT C - Embroidery only	96.00	
53.5		CAT D - Knitting only	96.00	
53.6		CAT F - Haberdashery Only (Small)	240.00	
54	1422038	Driving Schools		
54.1		CAT A - Above 6 Vehicles	600.00	
54.2		CAT B - 4 - 6 Vehicles	480.00	
54.3		CAT C - 1 - 3 Vehicles	240.00	
55	1422024	Educational Institutions – Private Day Care Centers (Early Childhood Development Center)		

NO.	CoA	Item Description	2025	REMARKS
55.1		CAT A - Grade A	1,200.00	
55.2		CAT B - Grade B	480.00	
55.3		CAT C - Grade C	360.00	
56	1422024	Basic School (KG/Primary/Junior High Schools) - Foreign Curriculum Operators		
56.1		CAT A - KG/Primary/Junior High Schools (Large)	12,000.00	
56.2		CAT B - KG/Primary/Junior High Schools (Medium)	9,600.00	
56.2		CAT C - KG/Primary/Junior High Schools (Small)	7,200.00	
56.3		CAT D - KG/Primary (Large)	5,400.00	
57	1422024	National Curriculum Operators		
57.1		CAT A - KG/Primary/Junior High Schools (Large)	3,600.00	
57.2		CAT B - KG/Primary/Junior High Schools (Medium)	2,040.00	
57.3		CAT C - KG/Primary/Junior High Schools (Small)	720.00	
57.4		CAT D - KG/Primary (Large)	540.00	
57.5		CAT E - KG/Primary (Medium)	300.00	
57.6		CAT F - KG/Primary (Small)	180.00	
58	1422024	Tertiary Schools		
58.1		CAT A - University colleges/Nursing & Midwifery Training Colleges (affiliated)	7,200.00	
58.2		CAT B	6,000.00	
58.3		CAT C	4,200.00	
59	1422024	Other Educational & Training Centers (Computer Schools / Training Centre)		
59.1		CAT B – Local (Large)	1,080.00	
59.2		CAT B – Local (Small)	480.00	
60	1422024	Training & Vocational Institutions (Media, Construction, Fashion, Floral, Catering, Cosmetology & Wellness, etc.)		
60.1		CAT A	1,440.00	
60.2		CAT B	840.00	
60.3		CAT C	600.00	
61	1422024	Special Tutoring (Professional Part-Time Classes/Remedial School)		
61.1		CAT A	1,440.00	
61.2		CAT B	840.00	
61.3		Media Schools		
61.4		CAT A	600.00	
61.5		CAT B	360.00	
61.6		Private Library	240.00	
62	1422205	Electrical Appliances (New & Second-hand)		Per Annum
62.1		CAT A - Wholesalers	2,640.00	
62.2		CAT B - Retailers (Large)	2,400.00	
62.3		CAT C - Retailers - (Small)	1,320.00	
63	1422213	Fabric Dealers – Sales		Per Annum
63.1		CAT A - Retail	180.00	
63.2		CAT B - Table Top	60.00	
64	1422282	Feed Sellers (Poultry, Pets, and Fish etc.)		Per Annum
64.1		CAT A - Wholesalers	480.00	
64.2		CAT B - Distributors	300.00	
64.3		CAT C - Retailers	180.00	
65	1422044	Financial Institutions (Banking)		Per Annum
65.1		Development Banks	12,000.00	
65.2		Universal Banks	9,000.00	

NO.	CoA	Item Description	2025	REMARKS
65.3		CAT A - Branch Office	6,000.00	
65.4		Special Deposit Taking Institutions		
66	1422044	Savings and Loans Companies & Finance Houses		
66.1		CAT A – Head Office	2,640.00	
66.2		CAT B – Branch	1,800.00	
66.3		CAT C – Agency	1,080.00	
67	1422044	Rural & Community Banks		
67.1		CAT A - Head Office	1,200.00	
67.2		CAT B – Branch	600.00	
67.3		CAT C – Agency	420.00	
67.4		CAT D - Mobilization Centre	192.00	
68	1422044	Financial NGOs		
68.1		CAT A - Head Office	420.00	
68.2		CAT B – Branch	264.00	
68.3		Forex Bureaus		
68.4		CAT A - Head Office	720.00	
68.5		CAT B – Branch	480.00	
68.6		Stand Alone ATMs	840.00	
	1422044	Insurance Companies		Per Annum
69		Non-Life Insurance		
69.1		CAT C - Agency Office	3,360.00	
70	1422044	Life Insurance		
70.1		CAT B - Branch Office	2,640.00	
70.2		CAT C - Agency Office	1,140.00	
71	1422120	Fish Farming Companies		Per Annum
71.1		CAT D - Local Large Scale	1,800.00	
71.2		CAT E - Local Medium Scale	1,440.00	
71.3		CAT F - Local Small Scale	1,020.00	
72	1422120	Poultry Farms		
72.1		CAT A - Above 2000 Birds	2,160.00	
72.2		CAT B - Up to 2000 Birds	1,800.00	
72.3		CAT C - Up to 1000 Birds	1,440.00	
72.4		CAT D - Up to 500	1,020.00	
73	1422215	Fishing Nets and Accessories Dealers		Per Annum
73.1		CAT C - Retailers	300.00	
73.2		CAT D - Table Top	66.00	
74	1422091	Footwear Dealers		
74.1		CAT C - Small (Handmade)	84.00	
75	1422091	Footwear Sales - New		
75.1		CAT 'A'	180.00	
75.2		CAT 'B'	120.00	
75.3		CAT 'C'	90.00	
76	1422091	Footwear Sales - Used		
76.1		CAT 'A'	120.00	
76.2		CAT 'B'	84.00	
76.3		CAT 'C'	42.00	
77	1422091	Footwear Accessory Sales		
77.1		CAT 'A'	120.00	
77.2		CAT 'B'	108.00	
77.3		CAT 'C'	60.00	
78	1422091	Footwear Repairers (Cobblers)		
78.1		CAT 'A'	84.00	
78.2		CAT 'B'	42.00	
78.3		Funeral Related Business		
79	1422123	Burial Grounds/Funeral Homes/Mortuaries (Private)		Per Annum
79.1		CAT C - Cold Storage for Remains (Morgue)	3,600.00	

NO.	CoA	Item Description	2025	REMARKS
79.2		CAT D - Burial Grounds Only	6,000.00	
79.3		Funeral – Undertaker’s Licence	780.00	
80	1422151	Hearse Service Providers		
80.1		CAT B - Medium Scale (3-5 Vehicles)	300.00	
80.2		CAT C - Small Scale (1-2 Vehicles)	180.00	
81	1422290	Gas Cylinder/ Stoves & Accessory Dealers		
81.1		CAT A - Large Scale	180.00	
81.2		CAT B - Medium Scale	120.00	
81.3		CAT C - Small Scale	60.00	
82	1422218	General Goods - Sales (e.g. Generator, Water pump, Chain saw, etc.)		Per Annum
82.1		CAT C - Small Scale	780.00	
82.2		CAT D - Individuals	576.00	
83	1422219	Gift Shops		Per Annum
83.1		CAT A - Large Scale	300.00	
83.2		CAT B - Medium Scale	192.00	
83.3		CAT C - Small Scale	84.00	
84	1422220	Glass Sellers (Tinted /Plain)		Per Annum
84.1		CAT A - Large Scale	984.00	
84.2		CAT B - Medium Scale	780.00	
84.3		CAT C - Small Scale	480.00	
85	1422221	Graphic Design Companies		Per Annum
85.1		CAT C - Small Scale	780.00	
85.2		CAT D - Individuals	336.00	
86	1422291	Grain Distributors		Per Annum
86.1		CAT A - Wholesale	540.00	
86.2		CAT B - Retail	420.00	
86.3		CAT C - Others	300.00	
87	1422222	Hair & Beauty Service Providers		Per Annum
87.1		CAT A - Beauty Parlor	840.00	
87.2		CAT B - Salon with pedicure, manicure, braiding/weaving	660.00	
87.3		CAT C - Big Salon	240.00	
87.4		CAT D - Small Salon	180.00	
87.5		CAT E - Braiding and Weaving Only	300.00	
87.6		CAT F - Braiding Only	240.00	
87.7		CAT G- Pedicure & Manicure Only	180.00	
88	1422026	Health Facilities – Private		Per Annum
88.1		Dental Clinics		
88.2		CAT B - Secondary Facilities (2 Dentists)	420.00	
88.3		CAT C - Primary Facilities (1 Dentist)	192.00	
		Eye Clinics		
88.4		CAT B - Secondary Facilities (2 Doctors)	300.00	
88.5		CAT C - Primary Facilities (1 Doctor)	144.00	
		General Hospitals/Clinics		
88.6		CAT B - Secondary (4 to 10 Doctors)	2,400.00	
88.7		CAT C - Primary (Up to 3 Doctors)	1,800.00	
88.8		CAT D - Occupational Therapy Clinics	720.00	
		Medical Diagnostic Services		
88.9		CAT A - Primary (Ultra Sound/Reagent (RDT) Only/E-ray/ Blood Drawing Services)	1,500.00	
88.10		CAT B - Primary (Ultra Sound/Reagent (RDT) Only/ E-ray/ Blood Drawing Services)	1,000.00	
		Licensed Herbal Medicine Units		
88.11		CAT A - Foreign Clinics and Shops	3,000.00	
88.12		CAT B - Foreign Clinics or Shops	1,800.00	
88.13		CAT C - Clinic and Medicine Producers (Local)	1,440.00	
88.14		CAT D - Clinic Only (Local)	1,200.00	

NO.	CoA	Item Description	2025	REMARKS
88.15		CAT E - Medicine Producers Only (Local)	600.00	
88.16		CAT F - Herbal Shops (Local)	300.00	
88.17		CAT G - Shop on wheel (Mobile)	240.00	
89	1422223	Ice Cream/Yoghurt Dealers		Per Annum
89.1		CAT E - Wholesale/Depot	1,440.00	
89.2		CAT F - Retail	420.00	
90	1422224	Interior/Event Decorators		Per Annum
90.1		CAT B - Companies (Medium)	620.00	
90.2		CAT C - Individuals	240.00	
91	1422227	Key Technicians/Cutters		Per Annum
91.1		CAT 'A'	144.00	
91.2		CAT 'B'	60.00	
92	1422054	Laundry Services		Per Annum
92.1		CAT A - Large Scale	900.00	
92.2		CAT B - Medium Scale	504.00	
92.3		CAT C - Small Scale	120.00	
93	1422228	Livestock Farms		Per Annum
93.1		CAT C - Medium-sized	600.00	
93.2		CAT D - Small-sized	300.00	
94	1422016	Lottery Business Operators		Per Annum
94.1		CAT C - Private Operators	1,440.00	
94.2		CAT D - Lotto Receiver	600.00	
95	1422292	Machine Shops (Workshop for making or repairing machines)		
95.1		CAT A - Large Scale	456.00	
95.2		CAT B - Medium Scale	300.00	
95.3		CAT C - Small Scale	180.00	
96	1422293	Machine Sharpening Operators		
96.1		CAT A - Stationed with shops	54.00	
96.2		CAT B - Mobile	42.00	
97	1422021	Manufacturing/Processing Companies		Per Annum
97.1		CAT B - International (Medium Scale)	37,200.00	
97.2		CAT C - International (Small Scale)	28,800.00	
97.3		CAT D - National (Large Scale)	23,400.00	
97.4		CAT E - National (Medium Scale)	14,400.00	
97.5		CAT F - National (Small Scale)	9,840.00	
97.6		CAT G - Local (Large Scale)	9,000.00	
97.7		CAT H - Local (Medium Scale)	8,400.00	
97.8		CAT I - Local (Small Scale)	5,400.00	
98	1422021	Markets & Other Facilities' Management Companies		Per Annum
98.1		CAT A - Large Scale	16,800.00	
98.2		CAT B - Medium Scale	9,000.00	
98.3		CAT C - Small Scale	1,800.00	
99	1422050	Mattress/Foam Products Dealers		Per Annum
99.1		CAT A - Manufacturers	4,800.00	
99.2		CAT B - Wholesalers	960.00	
99.3		CAT C - Retailers (Medium Scale)	480.00	
99.4		CAT D - Retailers (Small Scale)	240.00	
100	1422229	Media Houses		Per Annum
		Electronic Media (Radio) Operators		
100.1		CAT C - District	3,600.00	
100.2		CAT D - Community	360.00	
100.3		CAT E - Recording Studios (Large)	600.00	
100.4		CAT F - Recording Studios (Medium)	360.00	
100.5		CAT G - Recording Studios (Small)	84.00	
100.6		CAT H - Information Centers (Urban)	300.00	
100.7		CAT I - Information Centers (Rural)	144.00	

NO.	CoA	Item Description	2025	REMARKS
100.8		CAT J - Stand Alone Radio/TV Satellite	3,840.00	
	1422229	Electronic Media (Television) Operators		
100.9		CAT A - Very Large Scale	6,600.00	
100.10		CAT B - Large Scale	6,000.00	
100.11		CAT C - Medium Scale	3,840.00	
100.12		CAT D - Small Scale	1,800.00	
	1422229	Printing Houses		
100.13		CAT A - With Large Format (Large Scale)	1,800.00	
100.14		CAT B - With Large format (Medium)	1,440.00	
100.15		CAT C - Small Scale	960.00	
100.16		CAT D - Binders	720.00	
100.17		CAT E - Others	300.00	
100.18		CAT F - Newspaper/Periodicals Vendors	84.00	
101	1422285	Metal Fabricators		Per Annum
101.1		CAT A - Domestic Milling Machines	1,200.00	
101.2		CAT B - Canopies and Scaffolding	600.00	
101.3		CAT C - Pot, Coal pots and Sheet moulders	300.00	
101.3		CAT D - Chairs and beds, etc.	240.00	
	1422285	Fabrication Materials Dealers		
101.4		CAT A - Large Scale	2,640.00	
101.5		CAT B - Medium Scale	1,800.00	
101.6		CAT C - Small Scale	1,200.00	
102	1422051	Milling Businesses (For Food)		Per Annum
102.1		CAT A - Above 3 Machines	144.00	
102.2		CAT B - 2-3 Machines	96.00	
102.3		CAT C - 1 Machine Only	48.00	
103	1422231	Mineral Water Producers		Per Annum
103.1		CAT A - Bottled, Sachet & Filtered Water	2,160.00	
103.2		CAT B - Bottled & Sachet Water	1,440.00	
103.3		CAT C - Sachet Water	840.00	
104	1422231	Mineral Water Distribution/Sales		Per Annum
104.1		CAT A - Depot	600.00	
104.2		CAT B - Wholesale	600.00	
104.3		CAT C - Retail (Large)	360.00	
104.5		CAT D - Retail (Medium)	96.00	
104.6		CAT E - Retail (Small)	42.00	
105	1422079	Mining/Oil/Quarry Administrative offices		Per Annum
105.1		CAT 'A'	3,000.00	
105.2		CAT 'B'	2,400.00	
105.3		CAT 'C'	1,200.00	
106	1422079	Mining Operating License		Per Annum
106.1		CAT A - Large Scale	96,000.00	
106.2		CAT B - Medium Scale	72,000.00	
106.3		CAT C - Small Scale	24,000.00	
106.4		CAT D - Salt Mining	6,000.00	
107	1422235	Mobile Phone & Accessories Sales/Assembling/Repairs		Per Annum
107.1		CAT C - Retail/Repairs	480.00	
107.2		CAT D - Retail Only	252.00	
107.3		CAT E - Repairs Only	192.00	
108	1422235	Mobile Phone Cards Sales		Per Annum
108.1		CAT A - Distribution/Retail	480.00	
108.2		CAT B - Distribution Only	360.00	
108.3		CAT C - Retail	120.00	
109.	1422045	Mother Care Shops		Per Annum
109.1		CAT A - Wholesale and Retail	960.00	
109.2		CAT B - Wholesale only	960.00	
		Mother Care Shops - Retail Only		

NO.	CoA	Item Description	2025	REMARKS
109.3		CAT A - Large Scale	600.00	
109.4		CAT B - Medium Scale	300.00	
109.5		CAT C - Small Scale	120.00	
110	1422127	Non-Governmental Institutions (Renewal)		Per Annum
110.1		CAT A - International NGOs/CSOs /FBOs	192.00	
110.2		CAT B - Local NGOs/CSOs/ FBOs	120.00	
110.3		CAT C - Community NGOs/CSOs /FBOs	78.00	
111	1422284	Optical Services		Per Annum
111.1		CAT A - Large Scale	600.00	
111.2		CAT B - Medium Scale	600.00	
111.3		CAT C - Small Scale	240.00	
112	1422136	Paper Product Companies		Per Annum
112.1		CAT 'A'	720.00	
112.2		CAT 'B'	540.00	
112.3		CAT 'C'	480.00	
113.1	1422241	Over the Counter Medicine Sellers (OTCMs) (Licenced Chemical Shops)	240.00	
	1422241	Pharmaceutical Companies		Per Annum
113.2		CAT A – Manufacture	2,040.00	
113.3		CAT B – Wholesale	1,800.00	
113.4		CAT C – Wholesale &retail	1,200.00	
113.5		CAT D – Pharmacy/Chemist Shop (Large)	1,020.00	
113.6		CAT D – Pharmacy/Chemist Shop (Medium)	840.00	
113.7		CAT E – Licensed Chemical Shop (Buduburam, Kakraba, Nyanyano)	600.00	
113.8		CAT F – Licensed Chemical Shop (Buduburam, Kakraba, Nyanyano)	360.00	
114	1422047	Photographers / Video Operators		Per Annum
114.1		CAT A - Photo/Video Company with Labs	600.00	
114.2		CAT B - Photo/Video Company without Labs	420.00	
114.3		CAT C - Photographic Laboratory	336.00	
114.4		CAT D - Photo Shops/Studio	180.00	
114.5		CAT E - Individual video and photography operators	120.00	
115	1422137	Private Meat Van	96.00	Per Annum
116	1422025	Draughtsmanship Business		
117.1		CAT 'A'	420.00	
117.2		CAT 'B'	180.00	
118	1422013	Quarry/Sand Operators		Per Cubic Meters
118.1		CAT A - Sand Winning /Stone, Laterite& Gravels Contractors	60,000.00	
118.2		CAT B - Sand Winning /Stone, Laterite& Gravels Contractors	10,600.00	
118.3		CAT C - Sand Winning /Stone, Laterite& Gravels Contractors	7,000.00	
118.4		CAT D –Quarry Development Fund (QDF)	6,000.00	
	1422013	Conveyance – Quarry/ Sand Operators		
118.5		Single Axles	24.00	Per Load
118.6		Double Axles	36.00	Per Load
118.7		12-Wheeler	48.00	Per Load
118.8		25 – 30 (Semi Trailer) cubic	60.00	Per Load
118.9		31 – 39 cubic	72.00	Per Load
118.10		40 – 46 cubic	84.00	Per Load
118.11		47 and Above Cubic	120.00	Per Load
119	1422248	Real Estate Operators		Per Annum
		Agents		
119.1		CAT A - Large Scale	3,000.00	
119.2		CAT B - Medium Scale	1,920.00	
119.3		CAT C - Small Scale	984.00	

NO.	CoA	Item Description	2025	REMARKS
	1422248	Developers		
119.4		CAT A - Large Scale	9,000.00	
119.5		CAT B - Medium Scale	7,200.00	
119.6		CAT C - Small Scale	6,000.00	
120		Property Managers		
120.1		Cat A-International Companies	4,320.00	
120.2		CAT B - Medium Scale (National)	1,440.00	
120.3		CAT C - Small Scale (Local)	360.00	
121	1422248	Recycling Plants/Companies		Per Annum
121.1		CAT 'A'	3,000.00	
121.2		CAT 'B'	2,400.00	
121.3		CAT 'C'	1,800.00	
121.4		CAT 'D'	1,440.00	
122	1422052	Refrigerator/Air Condition Mechanics		Per Annum
122.1		CAT 'A'	480.00	
122.2		CAT 'B'	384.00	
123	1422250	Rubber Stamp Makers		Per Annum
123.1		CAT 'A'	120.00	
123.2		CAT 'B'	96.00	
124	1422251	Safety Goods/Accessories		Per Annum
124.1		Protective Wears (e.g. PPEs)		
124.2		CAT C - Health Items only	780.00	
124.3		CAT D - Workplace Items only	360.00	
124.4		CAT E - Producers only	144.00	
125	1422251	Fire Extinguisher Dealers		
125.1		CAT 'A'	384.00	
125.2		CAT 'B'	180.00	
	1422169	Sanitary Facilities - Private		Per Annum
126	1422169	Bath House Operators		
126.1		CAT A - Above 12 Showers (including toilet facility)	264.00	
126.2		CAT B - 9 -12 showers (including toilet facility)	240.00	
126.3		CAT C - Up to 8 showers (including toilet facility)	180.00	
126.4		CAT D - 13 showers and above	180.00	
126.5		CAT E - 9-12 Showers	144.00	
126.6		CAT F - 8 Showers and below	120.00	
127	1422169	Toilet Operators (Private)		
127.1.		CAT A - Above 24-Seater	480.00	
127.2		CAT B - Up to 24-Seater	420.00	
127.3		CAT C - 9-16-Seater	144.00	
127.4		CAT D - Up to 8-Seater	120.00	
128	1422169	Urinal Operators (Private)		
128.1		CAT A - Large Scale	144.00	
128.2		CAT B - Medium Scale	96.00	
128.3		CAT C - Small Scale	60.00	
129	1422210	Satellite TV/Dish Installation Dealers		
129.1		CAT 'A'	780.00	
129.2		CAT 'B'	480.00	
129.3		CAT 'C'	240.00	
130	1422141	Scrap Metal Dealers		Per Annum
130.1		CAT C - Small Scale (Collection Points)	540.00	
130.2		CAT D - Very Small Scale (Collection Points)	300.00	
130.3		CAT E - Individual Collectors	144.00	
131	1422015	Service/Filling Stations		Per Annum
131.1		CAT A - Multi-Purpose - Large (e.g. Fuel, Shopping Centre, Vulcanizing, Washing Bay, etc.)	4,800.00	

NO.	CoA	Item Description	2025	REMARKS
131.2		CAT B - Multi-Purpose - Medium (e.g., Fuel, Shopping Centre, Vulcanizing, Washing Bay)	4,200.00	
131.3		CAT C - Fuel and Shopping Centers	3,000.00	
131.4		CAT D - Fuel, and Washing Bay	3,000.00	
131.5		CAT E - Fuel Only	2,400.00	
131.6		CAT F - Surface Tank Points	600.00	
131.7		CAT G - Sale of Lubricants	144.00	
131.8		CAT I - LPG Retail Points of CAT A	1,440.00	
131.9		CAT J - LPG Retail Points of CAT B	1,200.00	
131.10		CAT K - LPG Only (Large)	2,160.00	
131.11		CAT L - LPG Only (Small)	900.00	
132	1422254	Signage Makers		Per Annum
132.1		CAT A - Digital	780.00	
132.2		CAT B - Non-digital	600.00	
133	1422254	Signage Writers		Per Annum
133.1		CAT A - Electronic	600.00	
133.2		CAT B - Manual	360.00	
134	1422128	Telecommunication Companies		Per Annum
		Internet (Data) Services Providers		
134.1		CAT 'A'	4,800.00	
134.2		CAT 'B'	2,400.00	
134.3		CAT 'C'	960.00	
135		Phone and Internet Services Providers		
135.1		CAT A - Head Office	21,600.00	
135.2		CAT B - Regional/Municipal/District Offices	19,200.00	
135.3		CAT C - Service Centers (Retail Shops)	14,400.00	
135.4		CAT D - Outsourced Service Centers (Retail Shops)	9,840.00	
135.5		CAT E – Warehouses	12,240.00	
	1422283	Tourism Licensed Facilities		Per Annum
136.1		Hotels/ Beach Resorts/ Motels/ Apartments		
136.2		CAT A - Five Star	12,000.00	
136.3		CAT B - Four Star	9,120.00	
136.4		CAT C - Three Star	4,800.00	
136.5		CAT D - Two Star	2,520.00	
136.7		CAT E - One Star	1,800.00	
136.8		Guest Houses (4-9 Rooms)	1,068.00	
136.9		Budget Hotels	420.00	
	1422283	Hostels (Private):		
139.10		CAT A - Above 50 Beds	4,200.00	
139.11		CAT B - 21-50 Beds	3,360.00	
139.12		CAT C - 11-20 Beds	2,520.00	
139.13		CAT D - Up to 10 Beds	1,440.00	
	1422283	Beach Recreational Facilities		
139.14		CAT 'A'	1,008.00	
139.15		CAT 'B'	420.00	
	1422283	Body Building Gyms		
139.16		CAT A - Large Scale (Club Setting)	504.00	
139.17		CAT B - Medium Scale	336.00	
139.18		CAT C - Small Scale	168.00	
	1422283	Food & Beverage (Eating/Catering Houses)		
	1422283	Formal Catering Services		
		Restaurants		
139.20		CAT B - Grade 2	1,200.00	
139.21		CAT C - Grade 3	840.00	
139.22		Fast Food		
139.23		CAT A - Grade 1	6,000.00	
139.24		CAT B - Grade 2	4,200.00	

NO.	CoA	Item Description	2025	REMARKS
139.25		CAT C - Grade 3	3,000.00	
	1422283	Informal Catering Services		
	1422283	Traditional Catering Establishments (chop bars)		
139.26		CAT A - Grade 1	600.00	
139.27		CAT B - Grade 2	360.00	
139.28		Drinking Bars		
139.29		CAT A - Grade 1	840.00	
139.30		CAT B - Grade 2	360.00	
	1422283	Snack Bars		
139.31		CAT A - Grade 1	660.00	
139.32		CAT B - Grade 2	180.00	
	1422283	Outdoor Catering Establishments		
139.33		CAT A - Grade 1	264.00	
139.34		CAT B - Grade 2	96.00	
		Local Fast-Food Vendors		
139.35		CAT A - Grade 1	360.00	
139.36		CAT B - Grade 2	180.00	
140	1422283	Multi-Purpose Facilities		
	1422283	Conference Centre		
140.1		CAT A - Grade 1	600.00	
140.2		CAT B - Grade 2	300.00	
		Event Centre		
140.3		CAT A - Grade 1	2,520.00	
140.4		CAT B - Grade 2	1,800.00	
140.5		CAT C – Club Houses	1,440.00	
140.6		CAT D – Club Houses	600.00	
	1422283	Nightclubs And Theatres		
		Nightclub		
140.7		CAT A - Grade 1	3,000.00	
140.8		CAT B - Grade 2	2,160.00	
140.9		CAT C - Grade 3	1,440.00	
		Pub		
140.10		CAT A - Grade 1	1,440.00	
140.11		CAT B - Grade 2	1,020.00	
140.12		CAT C - Grade 3	840.00	
		Movie House		
140.13		CAT A - Grade 1	1,800.00	
140.14		CAT B - Grade 2	1,440.00	
140.15		CAT C - Grade 3	1,020.00	
140.16		CAT D - Grade 4	660.00	
141	1422283	Travel Trade Enterprises		
141.1		Travel and Tour Operators		
141.2		CAT A - With I.A.T.A. Licence	420.00	
141.3		CAT B - Without I.A.T.A. Licence	360.00	
141.4		CAT C - Tour Operators	300.00	
141.5		Car Hiring/Rental Services		
141.6		CAT B - Medium Scale	660.00	
141.7		CAT C - Small Scale	336.00	
142	1422283	Transport Unions (Lorry Park Operations)		Per Annum
142.1		CAT 'A'	1,200.00	
142.2		CAT 'B'	840.00	
142.3		CAT 'C'	600.00	
143	1422052	TV & Radio Repairers	96.00	Per Annum
143.1		Upholstery Dealers		
143.2		CAT A - Production & Sales	540.00	
143.3		CAT B - Sales	420.00	
143.4		CAT C - Production	264.00	

NO.	CoA	Item Description	2025	REMARKS
144	1422042	Used Clothing Sales ('Second Hand')		Per Annum
144.1		CAT B - Distributors	1,440.00	
144.2		CAT C - Retailers (Shops)	540.00	
144.3		CAT D - Retailers (Containers/Kiosks/Table tops)	300.00	
144.4		CAT E - Retailers (Table tops)	144.00	
145	1422265	Utility Vendors - ECG Prepaids		Per Annum
145.1		CAT 'A'	540.00	
145.2		CAT 'B'	360.00	
145.3		CAT 'C'	144.00	
146	1423866	Transport Operating Permit		Per Annum
146.1		Taxi/Ride share Licence	24.00	
146.2		Trotro/Bus Licence	38.40	
146.3		Heavy Duty Licence	60.00	
146.4		Multi-Purpose Licence	78.00	
146.5		Car Rental Licence	24.00	
146.6		Wheel Cart Licence	4.80	
146.7		Tractor Licence	48.00	
146.8		Truck Vehicle Licence	78.00	
146.9		Tanker Vehicle Licence	78.00	
147	1422267	Veterinary Clinic/Hospital		Per Annum
147.1		CAT D - Shop Only	300.00	
148	1422268	House (Private)		Per Annum
148.1		Un-bonded Warehouse		
148.2		CAT A - 100m x 70m	12,000.00	
148.3		CAT B - 80m x 50m	5,400.00	
148.4		CAT C - 60m x 30m	1,824.00	
148.5		CAT D - Others	480.00	
149	1422288	Waste Management Companies		Per Annum
149.1		Dislodging Companies		
149.2		CAT 'A'	540.00	
149.3		CAT 'B'	360.00	
	1422288	Refuse Collection Companies		
149.4		CAT 'A'	7,800.00	
149.5		CAT 'B'	3,960.00	
149.6		CAT 'C'	540.00	
149.7		CAT 'D'	384.00	
150	1422179	Carpentry Workshops		
150.1		CAT A - Furniture Large Scale	540.00	
150.2		CAT B - Furniture Medium Scale	180.00	
150.3		CAT C - Furniture (plus upholstery - Medium)	144.00	
150.4		CAT D - Furniture (plus upholstery - Small)	100.00	
150.5		CAT E - Minor Works	60.00	
151	1422191	Casket & Coffin Dealers		
151.1		CAT A - Importers	2,400.00	
151.2		CAT B - Industrial (Manufacture & Sale)	1,800.00	
151.3		CAT C - Manual (Manufacture & Sale)	360.00	
151.4		CAT D - Sales Outlets	240.00	
151.5		CAT E - Manufacturers Only	120.00	
152	1422217	Furniture Showroom		
152.1		CAT B - Medium Scale (Including Manufacturing)	2,400.00	
152.2		CAT C - Medium scale (Showroom only)	1,800.00	
152.3		CAT D - Small scale (Showroom only)	960.00	
153	1422245	Plywood Sellers		
153.1		CAT 'A'	780.00	
153.2		CAT 'B'	480.00	
153.3		CAT 'C'	300.00	

NO.	CoA	Item Description	2025	REMARKS
153.4		CAT 'D'	240.00	
154	1422019	Timber Products Retail Outlets		
154.1		CAT A - Large scale	984.00	
154.2		CAT B - Medium scale	540.00	
154.3		CAT C - Small scale	384.00	
155	1422044	Mobile Money		
155.1		CAT 'A'	360.00	
155.2		CAT 'B'	240.00	
156	1422155	REGISTRATION OF BUSINESS		ONE TIME PAYMENT
156.1		CAT A: Heavy Industry Companies	12,000.00	
156.2		CAT B: Semi-Heavy Industry Companies	6,000.00	
156.3		CAT C: Light Industry Companies	4,800.00	
156.4		CAT D: Semi Light Industry Companies	4,000.00	
156.5		CAT E: Small Light Industry Companies	3,000.00	
156.6		CAT F: Micro Industries Companies	1,000.00	
156.7		CAT G: Small Micro Companies	600.00	
156.8		CAT H: Registration of Stores	300.00	
156.9		CAT I: Registration of Associations and Religious bodies	360.00	
156.10		CAT J: Registration of Private Waste Companies	360.00	
156.11		CAT K: Registration of Private Companies Managing Final Disposal Sites	3,600.00	
156.12		CAT L: Registration of Churches	600.00	
156.13		CAT M: Registration of Churches (For marriage)	1,700.00	
157	1422155	EDUCATIONAL INSTITUTIONS		
157.1		CAT N: Registration of Schools (Basic: Crèche – JHS))	600.00	
157.2		CAT O: Registration of Schools (Secondary: SHS and Vocational Schools)	1,200.00	
157.3		CAT P: Registration of Schools (Tertiary)	5,000.00	
		OTHERS		
157.4		Block Factory (Industrial)	1,500.00	
157.5		Block factory (Local)	500.00	
157.6		Carpentry Showroom	500.00	
157.7		Carpentry Workshop	100.00	
157.9		Chemical Store	300.00	
157.10		Chinese gaming registration	1,000.00	
157.11		Chinese gaming renewal	800.00	
157.12		Chop bar & others	500.00	
157.13		Cold Store	500.00	
157.14		Commercial farmers	300.00	
157.15		Corn mill & others	200.00	
157.16		Credit Union/others	2,000.00	
157.17		Distributor of Soft drinks	500.00	
157.18		Dress makers	250.00	
157.19		Drinking Bars	250.00	
157.20		Filling Station	2,000.00	
157.21		FM Stations	1,500.00	
157.22		Funeral Homes	1,500.00	
157.23		Funeral Undertakers	500.00	
157.24		Garages	500.00	
157.25		Hairdressing/Barbering shops	250.00	
157.26		Hardware distributor	500.00	
157.27		Hospitals/Clinics/others	1,500.00	
157.28		Hotels/Guest House	1,500.00	
157.29		Information Centres	500.00	

NO.	CoA	Item Description	2025	REMARKS
157.30		Milling shop	300.00	
157.31		Mobile Money Only	250.00	
157.32		Pharmacy	500.00	
157.33		Private Store	250.00	
157.34		Pubs	1,000.00	
157.35		Pure water company	1,500.00	
157.36		Quarry Registration	10,000.00	
157.37		Real Estate Operators	5,000.00	
157.38		Restaurant	1,000.00	
157.39		Rural Banks	2,000.00	
157.40		Sand winning	10,000.00	
157.41		Secretarial Service	400.00	
157.42		Spinners	300.00	
157.43		Supermarket	1,000.00	
157.44		Traditional Banks	3,500.00	
157.45		Transport Unions	1,500.00	
157.46		Washing Bay	500.00	
157.47		Wholesale of Hardware	500.00	
158	1412004	8.2 BUILDING PERMIT		
158.1		Development Permit Application Form	150	
158.2		All Other Forms (e.g. Temporary Structures, Demolition, Renovation etc.)	50	
159	1412032	Residential	300	
159.1		2 storey residential development	170	
159.2		3 storey residential development (below a gross floor area of 450m ²)	200	
159.3		3 storey and above residential development (Above gross floor area of 450m ²)	350+30% of 350 per gross floor area of 450m²	400 + 30% of 400 per gross floor area of 450m ²
159.4		Apartments	190	Per Unit
160	1412032	COMMERCIAL		
161.1		Filling Station / Gas Station		
161.2		Shops		
161.3		Up to 2 storey shops development	180	
166.4		Shops development (below a gross floor area of 450m ²)	200	
166.5		Shops development (above gross floor area of 450m ²)	420 + 30% of 420 per gross floor area of 450m²	
167	1412032	Hotels		
167.1		1 Storey Hotel building	350	
167.2		2 Storey Hotel building	350	
167.3		Storey Hotel building	400	
167.4		Building (above a gross floor area of 450m ²)	900 + 30% of 900 per gross floor area of 450m²	
168	1412032	Restaurants		
168.1		Single storey restaurant		
168.2		2 storey restaurants		
168.3		3 storey restaurants		
168.4		Building with gross floor area above 450m ²	600 + 30% of 700 per gross floor area of 450m ²	
169	1412032	Multi-storey parking facility		
169.1		2 storey parking facility	450	

NO.	CoA	Item Description	2025	REMARKS
169.2		3 storey parking facility	500	
169.3		Parking facility (above a gross floor area of 450m2)	900 + 30% of 900 per gross floor area of 450m2	
170	1412032	Banking hall		
170.1		1 storey Banking hall	350	
170.2		2 storey Banking hall	500	
170.3		3 storey Banking hall	750	
170.4		Banking hall with a gross floor area above 450m2	1000+30% of 1000 per gross of 450m2	
171.	1412032	Radio/TV station building		
171.1		1 storey building	300	
171.2		2 storey building	400	
171.3		3 storey building	500	
171.4		Building with gross floor area above 450m2	1000+30% of 1000 per gross of 450m2	
172	1412032	Telecommunication Mast	6,500.00	
172.1		Funeral home		
172.2		CAT A - 3 storey funeral home		
172.3		CAT B - 2 storey funeral home		
172.3		CAT C - storey funeral home		
173	1412032	CIVIC AND CULTURAL		
173.1		Offices		
173.2		Up to 2 storey office	300	
173.3		3 storey office	400	
174	1412032	Churches/mosque		
174.1		1 storey	200	
174.2		2 storey	300	
174.3		3 storey	400	
174.4		Building with gross floor area above 450m2	700 + 30% of 800 per gross floor area of 450m2	
175	1412032	Hospital/Clinic/Laboratory		
175.1		1 storey Hospital/clinic/laboratory	250	
175.2		2 storey Hospital/clinic/laboratory	350	
175.3		3 storey Hospital/clinic/laboratory	500	
176	1412032	FACTORIES/INDUSTRIAL BUILDINGS		
176.1		Ware house (storage only)		
176.2		1 storey Ware house (storage only)	250	
176.3		2 storey Ware house (storage only)	300	
176.4		3 storey Ware house (storage only)	350	
176.5		Building with gross floor area above 450m2	700 + 30% of 700 per gross floor area 450m ²	
177	1412032	Ware house and Office		
177.1		1 storey Ware house and Office		
177.2		2 storey Ware house and Office		
177.3		3 storey Ware house and Office		
177.4		Building with gross floor area above 450m2	900 + 30% of 900 per gross floor area of 450m2	
178	1412032	Ware house and Residence		
178.1		1 storey Warehouse & Residence		
178.2		2 storey Warehouse & Residence		

NO.	CoA	Item Description	2025	REMARKS
178.3		3 storey Warehouse & Residence		
178.4		Building with gross floor area above 450m2	900 + 30% of 900 per gross floor area of 450m2	
179	1412032	Factories		
179.1		Up to 2 storey factories	400	
179.2		Up to 3 storey factories	500	
179.3		Factory with gross floor area above 450m2		
180	1412032	Industrial complex		
180.1		Up to 2 storey industrial complex	600	
180.2		Up to 3 storey industrial complex	900	
180.3		Industrial Complex with gross floor area above 450m2	1500 + 30% of 1500 per gross floor area of 450m2	
181	1412032	EDUCATION (PRIVATE)		
181.1		Pre-school		
181.2		1 storey pre-school	150	
181.3		2 storey pre-school	200	
181.4		3 storey pre-school	250	
181.5		Building with gross floor area above 450m2	600 + 30% of 600 per gross floor area of 450m2	
	1412032	Basic School		
181.6		1 storey basic school	200	
181.7		2 storey basic school	300	
181.8		3 storey basic school	400	
181.9		Building with gross floor area above 450m2	1000 + 30% of 1000 per gross floor area of 450m2	
	1412032	Second Cycle School		
181.10		1 storey second cycle school	350	
181.11		2 storey second cycle school	400	
181.12		3 storey second cycle school	500	
181.13		Building with gross floor area above 450m2	1500 + 30% of 1500 per gross floor area of 450m2	
	1412032	Basic and second cycle		
181.14		1 story basic and second cycle school		
181.15		2 story basic and second cycle school		
181.16		3 story basic and second cycle school		
181.17		Building with gross floor area above 450m ²	2100 + 30% of 2100 per gross floor area of 450m2	
	1412032	Vocational/Technical		
181.18		1 storey vocational/technical school	500	
181.19		2 storey vocational/technical school	650	
181.20		3 storey vocational/technical school	800	
181.21		Building with gross floor area above 450m ²	2100 + 30% of 2100 per gross floor area of 450m2	
	1412032	Tertiary		
181.22		1 storey private tertiary school building	1,500.00	

NO.	CoA	Item Description	2025	REMARKS
181.23		2 storey private tertiary school building	1,700.00	
181.24		3 storey private tertiary school building	2,500.00	
181.25		Building with gross floor area above 450m2	4000 + 30% of 4000 per gross floor area of 450m2	
182	1412032	OPEN SPACE & RECREATIONAL DEVELOPMENT		
182.1		Sports complex	1,500.00	
182.3		Events center	900.00	
182.4		Commercial - Telecommunication Mast	1,000.00	
182.5		Mixed Use	1,000.00	
182.6		Recreational Development	1,000.00	
182.7		Renovation/Rehabilitation/Refurbishment	750	
182.8		Hoarding	200	
182.9		Demolition	200	
182.10		Fence Wall Only	200	
183	1412032	Approval In Principle (AIP)		
183.1		Certificate of Habitation/Occupancy	200	
183.2		Validation of Spatial Data		
183.3		Site Plan Extract	70	
183.4		0.16 acre	180	
183.5		0.17 acre - 0.32 acre	280	
183.6		0.33 acre - 1 acre	400	
183.7		Above 1 acre		
184	1412032	Quick Search (Endorsed)		
	1412032	Zoning Comments	100	
184.1		0.16 acre	200	
184.2		0.17 acres - 0.32 acre	280	
184.3		0.33 acre - 1 acre	400	
184.4		Above 1 acre		
185	1412032	Surveying/Demarcation		
185.1		0.16 acre	160	
185.2		0.17 acre - 0.32 acre	250	
185.3		0.33 acre - 1 acre	400	
185.4		Above 1 acre	550	
186	1412033	BUILDING PERMIT CHARGES		
	1412033	New Development		
186.1		Building/Permanent Structure	0.4	Cost of construction per meter square
186.2		Hoarding Permit (only)	3	Per Linear Meter
186.3		Fence Wall Permit (only)	0.4	Cost of construction per meter square
187	1412033	Mast Permit (Installation)		
187.1		15 Metres	24,000.00	One Time Payment
187.2		30 Metres	30,000.00	
187.3		35 Metres	35,000.00	
187.4		Above 35 Metres	40,000.00	
188	1412033	Building Permit Renewal (upon expiration of original permit/extension of time)		
188.1		Residential	200	
188.2		Commercial	700	
188.3		Factories/ Industrial	1,000.00	
188.4		Civic & Cultural	1,500.00	
188.5		Recreational Development	1,200.00	
188.6		Educational	800	
188.7		Renewal for Temporary Structures	100	

NO.	CoA	Item Description	2025	REMARKS
189	1412033	Permit to repair/renovate/ rehabilitate/ refurbish		
189.1		Telecommunication Mast	5,000.00	
189.2		Permanent Structures		
190	1412033	Temporary Structure Permit (Constructional Site)	25	
	1412033	Temporary Structure Permit		
190.1		Containers	40	
190.2		Wooden Kiosks/Sheds	20	
191	1412033	Billboards		
191.1		Road Arch		
191.2		CAT A - Class A1 (Along First Class Access)	75	
191.3		CAT B - Class A2 (Along Second Class Access)	50	
191.4		CAT C - Class A3 (Along Third Class Access)	25	
191.5		Unipole Spectacular		
191.6		CAT A - Class A1 (Along First Class Access)	100	
191.7		CAT B - Class A2 (Along Second Class Access)	75	
191.8		CAT C - Class A3 (Along Third Class Access)	50	
192.	1412033	LEDs		
192.1		CAT A - Class A1 (Along First Class Access)	150	
192.2		CAT B - Class A2 (Along Second Class Access)	100	
192.3		CAT C - Class A3 (Along Third Class Access)	50	
193	1412033	Building Wrap/Wall Drapes		
193.1		CAT A - Class A1 (Along First Class Access)	37	
193.2		CAT B - Class A2 (Along Second Class Access)	25	
193.3		CAT C - Class A3 (Along Third Class Access)	12	
194	1412033	Vehicular Adverts		
194.1		CAT A - Class A1 (Along First Class Access)	10	
194.2		CAT B - Class A2 (Along Second Class Access)	7.5	
194.3		CAT C - Class A3 (Along Third Class Access)	2.5	
195	1412033	Banners		
195.1		CAT A - Class A1 (Along First Class Access)	10	
195.2		CAT B - Class A2 (Along Second Class Access)	7.5	
195.3		CAT C - Class A3 (Along Third Class Access)	5	
195.4		Other Adverts		
196	1412033	Bus Stop Shelters		
196.1		CAT A - Class A1	500	
196.2		CAT B - Class A2	400	
196.3		CAT C - Class A3	300	
197	1412033	Flag Poles		
197.1		CAT A - Class A1	100	
197.2		CAT B - Class A2	75	
197.3		CAT C - Class A3	50	
198	1412033	Group Directional Signs		
198.1		CAT A - Class A1	500	
198.2		CAT B - Class A2	400	
198.3		CAT C - Class A3	300	
199	1412033	Lamp Post Advertisement (Street Light Poles)		
199.1		CAT A - Class A1	50	
199.2		CAT B - Class A2	40	
199.3		CAT C - Class A3	30	

NO.	CoA	Item Description	2025	REMARKS
199.4		Structures on Designated Spectacular Sites	60	
200	1412033	Renewal of outdoor adverts/billboards	50% of the permit cost	
	1412033	Other Charges		
200.1		Certified True Copy		
200.2		Certificate of Habitation (COH)		
200.3		Demolition Permit		
201	1412033	Permit For Construction:		
201.1		Road Crossing (Cutting) Permit		
201.2		Asphalt Roads	200	
201.3		Paved/Surfaced Dressed Road	100	
201.4		Along Road	2	
201.5		Thrust Boring		
201.6		Asphalt Pavement/Surface Dressed Road	40	
201.7		Permit For Construction of Tanks		
201.8		Tank Farm	770	
201.9		Additional Tanks (Filling Stations and Others)	800	
201.10		Fuel Pumps	1,200.00	
202	1412033	CONSTRUCTION COST FOR BUILDING PERMITS		
202.1		Building Permit Charges [0.63%] of estimated cost of building		
202.2		Residential Buildings		
202.3		1st Class	1,100.00	
202.4		2nd Class	900	
202.5		3rd Class	700	
202.6		Commercial Buildings		
202.7		1st Class	1,400.00	
202.8		2nd Class	1,100.00	
202.9		3rd Class	700	
202.10		Industrial Buildings		
202.11		Heavy	1,700.00	
202.12		Light	1,400.00	
	1412033	APPROVAL FEES FOR LAND APPLICATION SUB-DIVISIONS		
203.	1412033	Residential		
203.1		1st Class		
203.2		0.16 acre	2,800.00	
203.4		0.17 - 0.32acre	3,300.00	
203.5		0.33 - 1 acre	3,500.00	
203.6		Above 1 acre	4,000.00	Per Acre
	1412033	2nd Class		
203.7		0.16 acre	1,200.00	
203.8		0.17 - 0.32acre	1,600.00	
203.9		0.33 - 1 acre	2,000.00	
203.10		Above 1 acre	3,000.00	Per Acre
	1412033	3rd Class		
203.11		0.16 acre	700	
203.12		0.17 - 0.32acre	1,200.00	
203.13		0.33 - 1 acre	1,700.00	
203.14		Above 1 acre	2,500.00	Per Acre
	1412033	Commercial		
203.15		0.16 acre	3,900.00	
203.16		0.17 acre - 0.32 acre	4,000.00	
203.17		0.33 - 1 acre	5,500.00	
203.18		Above 1 acre	5,000.00	Per Acre
	1412033	Industrial		
203.19		Heavy Duty		

NO.	CoA	Item Description	2025	REMARKS
203.20		0.32 acre	5,000.00	
203.21		0.32 - 1 acre	5,500.00	
203.22		Above 1 acre	6,500.00	Per Acre
	1412033	Light Duty		
203.23		0.32 acre	4,500.00	
203.24		0.32 - 1 acre	5,200.00	
203.25		Above 1 acre	5,500.00	Per Acre
	1412033	Civic and Cultural		
203.26		0.32 acre	3,700.00	
203.27		0.32 - 1 acre	4,500.00	
203.28		Above 1 acre	5,200.00	Per Acre
	1412033	Education		
203.29		0.32 acre	1,400.00	
203.30		0.32 - 1 acre	2,000.00	
203.31		Above 1 acre	3,000.00	Per Acre
		FEES		
204	1423006	Burial (Cemetery) Fees		
204.1		General		Per Burial
204.2		CAT C - Adults (18 years & above)	500	
204.3		CAT D - Tombstone e.g. marble, terrazzo, vault	1,000.00	
204.4		CAT E - Concrete Vault with building	5,000.00	
204.5		CAT H - Concrete Vault with tombstone	4,000.00	
204.6		CAT G - Concrete Vault with iron bars/chain fencing	3,500.00	
204.7		CAT E - Concrete Vault	3,500.00	
205	1423006	Grave space reservation - Public Cemetery		
205.1		CAT A - Allocation	8,400.00	Onetime Payment
205.2		CAT B - Renewal/ Maintenance	1,700.00	Per Annum
205.3		Cremation		Per Burial
205.4		CAT A - Foreigners	840	
205.5		CAT B - Non-Association Members, Ghanaians	560	
205.6		CAT C - Association Members, Ghanaians	420	
205.7		Mausoleum	140	Per burial
205.8		Burials at Home (Applicable only to Areas with designated burial sites)	8,000.00	Per burial
205.9		Exhumation of Corpse	800	Per Court Order
205.10		Business/Product Promotion	350	One Week
205.11		Crusade Outreach /Concert Programmes	42	Per Day
206	1423861	Environmental Health Inspection and Certification fee		Half Year
206.1		Application Forms	15	
206.2		Suitability (Health) Certification	40	
207	1423861	CAT A - Water Producers/Food Processing Vendors		
207.1		Medium Scale	80	
207.2		Small Scale	50	
207.3		CAT B - Hotels/Guest Houses/ Restaurants/Hostels/Private Schools	150	
207.4		CAT C - Chop and Drinking Bars	50	
207.5		Food Vendors (Screening)	20	
207.6		Food Vendors (Health Certificate)	20	
	1423862	Export/Conveyance		
208	1423862	Animals		
208.1		Cow (Foreign Herdsmen)	20	Per animal
208.2		Cow (Local Herdsmen)	15	Per animal
208.3		Sheep, Goats, Pigs, Donkey, Dog etc.	7	Per animal
208.4		Birds	2	Per bird

NO.	CoA	Item Description	2025	REMARKS
208.5		Fish	4	Per basket
208.6		Bush Meat	4	Per animal
208.7		Baobab	0.5	Per animal
208.8		Large Truck	280	Per load
208.9		Medium Truck	200	Per load
208.10		Bamboo	12	Per 100 Culms
209	1423862	Cane/Rattan		
209.1		CAT A	9	Per Bundle
209.2		CAT B	5	Per Maxi bag
209.3		CAT C	4	Per Mini bag
209.4		Charcoal	15	Per bag
209.5		Onion		Per load
209.6		Articulated Truck	100	Per load
209.7		Mummy Truck	80	Per load
209.8		Kia Truck	50	Per load
209.9		Fruits (Banana, Mango, Pawpaw, Pineapple, Pear, Oranges etc.)	2.5	Per crate/bag/ basket
210	1423862	Cereals (millet, sorghum, maize, beans, guinea corn etc.)		
210.1		Maxi bag	4	
210.2		Mini bag	1	
210.3		Coconut		
210.4		Articulated Truck	700	Per load
210.5		Mummy Truck	500	Per load
210.6		Kia Truck	300	Per load
211	1423862	Limestone		
211.1		Above 7 Tonnes	80	Per load
211.2		6 to 7 Tonnes	60	Per load
211.3		Up to 5 Tonnes	40	Per load
211.4		Milled Foods (Corn dough, Cassava dough, Groundnut paste, Gari etc.)	5	Per bag/ Per container
212	1423862	Stones/Quarry/Gravel Products		
212.1		Above 7 Tonnes	100	Per load
212.2		6 to 7 Tonnes	70	Per load
212.3		Up to 5 Tonnes	50	Per load
213	1423862	Sand		
213.1		Above 7 Tonnes	25	Per load
213.2		6 to 7 Tonnes	15	Per load
213.3		Up to 5 Tonnes	14	Per load
213.4		Smoked Meat/Fish	75	Per Bag
213.5		Smoked Meat/Fish	50	Small Bag
214	1423862	Roots and Tubers (Yam		
214.1		Count	20	100 pieces
214.2		Articulator Truck	300	Per load
214.3		Mummy Truck	100	Per load
214.4		Kia Truck	80	Per load
214.5		Abossey Okai macho'	60	Per load
214.6		Motor king'	40	Per load
215	1423862	Cocoyam, Cassava, Potato, etc.		
215.1		CAT A	9	Per Maxi bag
215.2		CAT B	8	Per Mini bag
215.3		Vegetable dealers	2.5	Per bag/crate/ basket
215.4		Palm Oil, Coconut Oil, Groundnut Oil	4.2	Per gallon (4.5 Litres)
216	1423243	Hawkers' Fee		Per Day
216.1		CAT A - Barbers	5	
216.2		CAT B - Used Shoe Sellers	5	

NO.	CoA	Item Description	2025	REMARKS
216.3		CAT C - Used Clothe Sellers	5	
216.4		CAT D - Herbal Medicine Sellers	5	
216.5		CAT E - Watch/Necklace Sellers	5	
216.6		CAT F - Confectionary Sellers	5	
216.7		CAT G - Cloth and Material Sellers	9	
216.8		CAT H - Leather Product Sellers	5	
216.9		CAT I - Foodstuff Sellers	5	
216.10		CAT J - Others	4	
217	1423863	Lorry Park Fee		
217.1		Commercial Vehicles		Per day
217.2		Taxi	1	
217.3		Mini Bus Up to 12–23 seater	5	
218	1423001	Market		Per day/night
218.1		Market Tolls (Daily/ Night Tolls)	1	
219	1423011	Marriage Fees		
219.1		Ordinance (Cap 127)	300	Per Registration
219.2		Customary Marriage (Resident)	200	Per Registration
219.3		Customary Marriage (Foreign)	300	Per Registration
219.4		Divorce Certificate (Customary)	600	Per Document
219.5		Certificate of Marriage	60	Per Document
219.6		Certified True Copy	150	Per document
219.7		Filing of Notice/Caveat	60	Per Case
219.8		Marriage ceremony (Weekend)	250	Per Case
219.9		Search Fee (for marriage registration)	70	Per Case
219.10		Search Fee (Marriage Certificate)	90	Per document
219.11		Registration of Churches for Marriage	1,500.00	Per Church
220	1423011	Other Fees		
220.1		Declaration of Household	120	
221	1423201	Sale of Contract Documents (All categories)		One Time Payment
221.1		CAT A - Above 550,000 (Approved by Regional Tender Review Committee)	1,000.00	
221.2		CAT B - Above 75,000 - 550,000 (Approved by Entity Tender Committee)	500	
221.3		CAT C - Up to 75,000 (Approved by Entity Head)	300	
222	1423866	Special Registration Fee		
		Mining Companies' Registration		Onetime Payment
222.1		CAT D - Prospecting	50,000.00	
222.2		CAT E - Publication	9,800.00	
222.3		CAT F - Publication (Quarry)	35	Per publication/ location
222.4		CAT G - Salt Mining	800	
223	1423866	Non-Governmental Institutions' Registration		Onetime Payment
223.1		CAT A - International NGOs/CSOs	250	
223.2		CAT B - Local NGOs/CSOs	200	
223.3		CAT C - Community CSOs/CSOs	100	
224	1423865	Waste Management (Pay as you Dump)		Per Month
224.1		CAT A – All Classes Residential Area	80	
224.2		CAT B – All Companies	40	
225	1423865	Sewage Maintenance Fees		
225.1		CAT A - Public Toilets	9.8	
225.2		CAT B - Domestic Toilets	8.4	
225.3		CAT C - Institutional Toilets	8.4	
226	1423867	Road Block		Per day
226.1		CAT A - Collector Access	500	
226.2		CAT B - Local Access	294	

NO.	CoA	Item Description	2025	REMARKS
226.3		Towing Charges		Per case
226.4		Private Vehicles (e.g. Saloon/4x4/SUVs)	252	
226.5		Light Heavy Vehicles (Kia Trucks and Buses)	350	
226.6		Dump Trucks (Tipper Trucks)	420	
226.7		Heavy Duty (e.g. Articulated Trucks)	630	
226.8		Tricycle motors	42	
227	1423086	Vehicle Stickers for Embossment		Per Annum
227.1		General		
227.2		Taxi	20	
227.3		Heavy Duty	50	
227.4		Light Duty	40	
227.5		Multi-Purpose	35	
227.6		4 - Wheel Cart (Truck)	4.2	
227.7		1 & 2- Wheel Cart	2.8	
227.8		Tricycles/ Motorcycles (Per Unit)	49	
227.9		Bicycle Per Unit)	28	
228	1423086	Buses/Trotro		
228.1		46 Passengers and above	50	
228.2		34 - 45 Passengers	40	
228.3		24 - 33 Passengers	30	
228.4		8 - 23 Passengers	25	
229	1423086	Trucks		
229.1		Articulator / Timber Trucks	126	
229.2		Cargo Trucks (Above 10 Tonnes)	77	
229.3		Cargo Trucks/Kia (Below 10 Tonnes)	56	
230	1423086	Tipper Trucks:		
230.1		Up to 9.5 Cubic metres	84	
230.2		10 - 14 Cubic metres	154	
230.3		15 - 25 Cubic metres	210	
231	1423086	Tankers		
231.1		1,100 - 1,500 Gallon Capacity	210	
231.2		2,000 - 2,500 Gallon Capacity	280	
231.3		3,000 - 7,000 Gallon Capacity	350	
232		Earth/ Excavating / Levelling Machinery		
232.1		Bitumen Distributor	630	
232.2		Bitumen Tanker	420	
232.3		Other Heavy-Duty Equipment	315	
233		Bulldozers		
233.1		- D. 6	210	
233.2		- D. 7	350	
233.3		- D 8	420	
233.4		Dumper	210	
233.5		Excavator	350	
233.6		Flat Truck	490	
234	1423086	Forklift		
234.1		21 tonnes and above	210	
234.2		1 - 20 tonnes	168	
234.3		Crane Mounted		
234.4		60 - 100 tonnes	63	
234.5		101 - 150 tonnes	84	
234.6		151 - 250 tonnes & above	105	
234.7		Prime Mover	490	
234.8		Motor Grader (125 HPL)	350	
234.9		Pavement Compactor	154	
234.10		Pavement Roller	154	
234.11		Low Loader	154	
234.12		Road Roller	154	
234.13		Tipping Trailer & Tractor	210	

NO.	CoA	Item Description	2025	REMARKS
234.14		Pay Loaders	154	
234.15		Small Track-excavators	210	
234.16		Large Track-excavators	350	
234.17		Vibrator Roller	154	
234.18		Wheel Loader	154	
234.19		Excavator Loader	154	
234.20		Wheel Tractor	154	
234.21		Air Compressor	630	
234.22		Static Roller (10-12)	154	
234.23		Plate Compactor	154	
235	1415036	Bill boards		
235.1		CAT 'A'	4,200.00	
235.2		CAT 'B' (Memorial Adverts)	950	
235.3		CAT 'C' (Small of CAT 'B')	450	
		RENT		
236	1415036	Hiring of Assembly Facilities		Per day
236.1		Assembly Hall		
236.2		CAT A - Large	1,000.00	
236.3		CAT B - Medium	300	
236.4		CAT C – Small	220	
236.5		Assembly conference room	450	
236.6		Community centers	250	
236.7		Sub-district/Metro Halls	150	
236.8		Assembly Forecourt	200	
236.9		Others	150	
237	1415052	Market Facilities		Per Month
237.1		Stores		
237.2		CAT A - In CBD (Central Business District)	150	
237.3		CAT B - Satellite Markets	100	
237.4		CAT C - Outside CBD	80	
237.5		CAT D - Sub District Store	15	
238	1415052	Stalls		
238.1		CAT A - In CBD	8	
238.2		CAT B - Satellite Market	7	
238.3		CAT C - Outside CBD	5.00	
238.4		CAT D - Sub District Store	2.00	
238.5		Sheds		
238.6		CAT A - In CBD	5.00	
238.7		CAT B - Satellite Markets	3.00	
238.8		CAT C - Outside CBD	2.00	
238.9		CAT D - Sub District Store		
238.10		Rent of Undeveloped Lands	20	4x4 ft
238.11		Teachers Bungalows	60	
239	1415017	Hiring of Parks		
239.1		CAT D - School Compound (Social functions)	100	Per day
239.2		Rent on Leased Buildings	350	Per Month
239.3		Rent for Vendor Stands	200	Per Month

PENALTIES

1. Any person, who without any lawful justification or excuse refuses or neglects to pay any Fee, licenses, or charges payable by him/ her on or before the stipulated date shall pay a penalty of not less **GH¢200.00 and not more than GH¢2000.00** for Fees, Licenses (Business operating Fees) and permit. This is without prejudice to any action the court might impose together with the amount defaulted.
2. Any person that parked or stopped his or her vehicle at an unauthorised place, designated by Gomoa East District Assembly, shall pay a fine of **GH¢700.00**. This is without prejudice to any action the court might impose together with the amount fined.
3. A person who has not been authorized by the Assembly and who collects or attempts to collect any Rates/ Fees/ Licenses/permits/ levy or other charges commits an offense and is liable on summary conviction to a

fine of not less than one hundred and twenty-five penalty units and not more than two hundred and fifty penalty units. This is without prejudice of any action they might impose on him or her by the court.

4. The Gomoa East District Assembly shall constitute a Task Force at any time to embark on a Revenue Mobilization campaign. The Task Force shall have the power to collect money owed by defaulters and lock up stores and premises of recalcitrant Ratepayers in case of failure and put them before a court.
5. Any driver who wilfully does not stop at a revenue checkpoint or refuses to provide evidence of a lorry park ticket at checkpoint to a Revenue Collector, Task Force member, or accredited agent of the Gomoa East District Assembly shall pay a penalty of **GH¢1,500.00** and a refund of medical bills and the cost of material(s) destroyed if any. This is without prejudice of any action they might impose on him or her by the court.
6. Any person who wilfully obstructs a Revenue Collector, Task Force member, or accredited agent of the Gomoa East District Assembly from performing his/ her legitimate duty shall pay a penalty of **GH¢5,000.00** and a refund of medical bills and the cost of material(s) destroyed. This is without prejudice of any action they might impose on him or her by the court.
7. Any person who fails to pay rates, fees, permits, levies, or other charges before the 31st July of the financial year, is liable for prosecution by the Gomoa East District Assembly or any action of its authorized agent.
8. A person who makes a false statement as regards the liability of that person, to pay rates, fees, permits, levies or other charges, commits an offense and is liable on summary conviction to a fine of not more than twenty-five penalty units. This is without prejudice of any action they might impose on him or her by the court.
9. A person who incites any other person to refuse to pay any rates, fees, permits, levies or other charges payable by that person or who assists a person in making a false statement as to the liability of the person to pay rates without lawful justification or excuse, the proof of which shall be on that person, commits an offense and is liable on summary conviction to a fine of not more than twenty-five penalty units. This is without prejudice of any action they might impose on him or her by the court.

APPROVED BY GOMOA EAST DISTRICT ASSEMBLY ON 31ST OCTOBER, 2024

.....
MR. SAMUEL K. KITTAH
DISTRICT COORD. DIRECTOR

.....
HON. GODFREY PAYIN INKUM
PRESIDING MEMBER