

GENERAL
IMPOSITION OF RATES AND FEE-FIXING RESOLUTION, 2022 BIRIM CENTRAL MUNICIPAL ASSEMBLY

Section 144-147 of The Local Governance Act, 2016 (ACT 936)

The making and levying of the following rates for the Financial Year 1st January to December, 2022 has been fixed by the rating Authority in the Municipality.

Under Sectors 96 (4)

A basic rate of Gh¢ 3.00 flat payable by all persons, or above 18 years who reside within or own immovable property within the area of authority of the Birim Central Municipal Assembly.

Under section 96(3a) and (6) of Act 936.

Additionally, a property rate of the amount as shown below shall be payable by owners of any immovable property within the jurisdiction of the Birim Central Municipal Assembly.

REVENUE UPPER LIMITS -LICENCES/PERMITS

8.1.2

Permits - Proportional Alternative

Main Item	Sub Item	Item Description	Frequency/ Measure	Upper Limit Municipal GH¢	2021 GH¢	2022 GH¢
		Formula				
		BUILDING PLANS AND PERMITS	Per Project	..		
1	10001	JACKET/APPLICATION FORMS ...			60.00	66
	10002	JACKET/APP FORMS TEMPORAL STRUCTURE		..	60.00	66
Main Item	Sub Item	Item Description	Frequency/ Measure	Upper Limit Municipal GH¢	2021 GH¢	2022 GH¢
2	A.	BUILDING PROCESSING FEE (Non-Refundable Deposit)				
	1)	RESIDENTIAL		..		
	20001	General Residential Development (1-storey)	Per 16sm/ap	650.50	50.00	55
	20002	2-storey Residential Development	.. ..	250.00	45.00	49
	20003	3-storey Residential Development (below a gross floor area of 450m²)	.. ..	300.00	40.00	44
		APARTMENTS	Per 16sm/ap			-
3	2)	COMMERCIAL				-
	30001	Commercial Building Cat A	.. ..	..	70.00	77
	30002	Commercial Building Cat B	.. ..	..	60.00	66
	3)	Filling Station				
	30003	Category A	.. ..	..	3,000 & above	3,280.00 & above
	30004	Category B	.. ..	..	2,500 & above	2734.00 & above
	4)	Gas Station				-
	30005	Category A	.. ..	..	4,000 & above	4,374 & above
	30006	Category B	.. ..	..	3,000 & above	3,280.00 & above
	30007	Category C	.. ..	..	2,500 & above	2734.00 & above
4	40001	DEVELOPMENT PERMIT RENEWAL				
	40002	a) 1-storey	16/sm/ap		1/3 of permit cost	1/3 of permit cost
	40003	a) 2-storey	16/sm/ap		1/3 of permit cost	1/3 of permit cost
	40004	a) 3-storey	16/sm/ap		1/3 of permit cost	1/3 of permit cost
	A.	HOSTELS				
	40005	2-storey Hotel Building ...		550.00	60.00	66
	40006	Storey Hotel Building ...		487.00	45.00	49
	40007	Hotel Building (above a gross floor area of 450m2)		..	70.00	77
	B.	RESTAURANTS ..			35.00	38
	40008	Single Storey Restaurant	16/sm/ap	400.00	45.00	49
	40009	2-storey Restaurant	16/sm/ap	500.00	50.00	55
	40010	3-storey Restaurant	16/sm/ap	600.00	55.00	60
	C.	BANKING HALL	16/sm/ap			-
	40011	1-storey Banking Hall.	16/sm/ap	550.00	80.00	87
	40012	2-storey Banking Hall.	16/sm/ap	750.00	70.00	77
	40013	3-storey Banking Hall.	16/sm/ap	900.00	55.00	60
	D.	RADIO/TV STATION BUILDING	16/sm/ap			-
	40014	1-storey Building	16/sm/ap	..	60.00	66
	40015	2-storey Building	16/sm/ap	..	55.00	60
	40016	3-storey Building	16/sm/ap	..	50.00	55
	E.	TELECOMMUNICATION MAST	16/sm/ap	6,500.00		-
	1)	Installation Permit Per Mast ..		..	22,000.00	24,057
	2)	Renewal of Permit 1/2 of permit cost				-

	40017	Telecommunication Mast Repair/Renovation	Permit ..	..	4,000.00	4,374
	F.	PRINTING HOUSES	16/sm/ap			-
	40018	1-storey Printing House	16/sm/ap	375.00	50.00	55
	40019	2-storey Printing House	16/sm/ap	500.00	45.00	49
	40020	3-storey Printing House	16/sm/ap	650.00	35.00	38
	40021	Printing House Building with Gross				-
		floor area above 450m2	16/sm/ap	..	30.00	33
Main Item	Sub Item	Item Description	Frequency/ Measure		2021	2022
					GH¢	GH¢
	G.	FUNERAL HOMES	16/sm/ap			
	40022	CAT C - Storey Funeral Home	16/sm/ap	350.00	60.00	66
	40023	Funeral Home Building with Gross				-
		Floor area above 450m2	16/ms/ap		50.00	55
	H.	CIVIC AND CULTURAL OFFICES				-
	40024	Up to 2-storey Office	..	450.00	800.00	875
	40025	3-storey Office	..	600.00	600.00	656
	I.	CHURCHES/MOSQUE Building Permit				-
	40026	1-storey Church/Mosque	16/ms/ap	350.00	60.00	66
	40027	2-storey Church/Mosque	16/ms/ap	500.00	55.00	60
	40028	3-storey Church/Mosque	16/ms/ap	600.00	50.00	55
	40029	Church/Mosque Building with Gross				-
		Floor area above 450m2	16/ms/ap	..	40.00	44
	J.	HOSPITAL/CLINIC/LABORATORY				-
	40030	1-storey Hospital/Clinic/Laboratory	16/ms/ap ..	450.00	80.00	87
	40031	2-storey Hospital/Clinic/Laboratory	16/ms/ap ..	700.00	75.00	82
	40032	3-storey Hospital/Clinic/Laboratory	16/ms/ap	800.00	70.00	77
	40033	Hospital/Clinic/Laboratory Building with Gross				-
		Floor area above 450m2	16/ms/ap ..		65.00	71
	K.	FACTORIES/INDUSTRIAL BUILDINGS				-
		WAREHOUSE (STORAGE ONLY)				-
	40034	1-storey Warehouse (Storage Only)	16/ms/ap ..	350.00	70.00	77
	40035	2-storey Warehouse (Storage Only)	16/ms/ap ..	450.00	60.00	66
	40036	3-storey Warehouse (Storage Only)	16/ms/ap ..	550.00	50.00	55
	40037	Warehouse Building with Gross				-
		Floor area above 450m2	16/ms/ap ..		40.00	44
	L	WAREHOUSE AND OFFICE				-
	40038	1-storey Warehouse and Office	16/ms/ap ..	350.00	50.00	55
	40039	2-storey Warehouse and Office	16/ms/ap ..	450.00	45.00	49
	40040	3-storey Warehouse and Office	16/ms/ap ..	550.00	40.00	44
	40041	Warehouse/Office Building with Gross				-
		Floor area above 450m2	16/ms/ap ..		35.00	38
	M	WAREHOUSE AND RESIDENCE				-
	40042	1-storey Warehouse & Residence	16/ms/ap ..	450.00	60.00	66
	40043	2-storey Warehouse & Residence	16/ms/ap ..	550.00	55.00	60
	40044	3-storey Warehouse & Residence	16/ms/ap ..	700.00	50.00	55
	40045	Warehouse/Residence Building with Gross				-
		floor area above 450m2	16/ms/ap ..		45.00	49
	N	INDUSTRIAL COMPLEX				-
	40046	Up to 2-storey Industrial Complex	16/ms/ap ..	900.00	120.00	131
	40047	Up to 3-storey Industrial Complex	16/ms/ap ..	1,300.00	100.00	109
	40048	Industrial Complex with Gross				-
		Floor area above 450m2			90.00	98
	O.	EDUCATION (PRIVATE)	16/ms/ap			-

		PRE-SCHOOL					-
	40048	1-storey Pre-school	16/ms/ap ..	300.00	90.00		98
	40049	2-storey Pre-school	16/ms/ap ..	350.00	80.00		87
	40050	3-storey Pre-school	16/ms/ap ..	450.00	70.00		77
	40051	Pre-school Building with Gross					-
		Floor area above 450m2	16/ms/ap ..		60.00		66

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<i>Main Item</i>	<i>Sub Item</i>	<i>Item Description</i>	<i>Frequency/ Measure</i>		2021	2022
					<i>GH¢</i>	<i>GH¢</i>
	P.	DRIVING SCHOOL				-
	40052	1-storey Private Driving School	16/ms/ap ..	1,000.00	70.00	77
	40053	2-storey Private Driving School	16/ms/ap ..	1,300.00	65.00	71
	40054	3-storey Private Driving School	16/ms/ap ..	1,500.00	60.00	66
	40055	Private Driving School Building with Gross Floor area above 450m2	..		55.00	60
	Q.	OPEN SPACE & RECREATIONAL DEVELOPMENT				-
	40056	Sports Complex		1,800.00	150.00	164
	40057	Events Centre		1,300.00	120.00	131
	40058	Renovation/Rehabilitation/Refurbishment		1,575.50	3,000.00	3,281
	40059	Planning Permission in Principle (AIP)			10,000.00	10,935
	40060	Hoarding (Non-residential)		525.00	1,830.00	2,001
	40061	Demolishing		1,050.00	1,500.00	1,640
	R.	CERTIFICATE OF HABITATION / OCCUPANCY COMMERCIAL		525.00		-
	40062	CAT 'A'			8,250.00	9,021
	40063	CAT 'B'			4,120.00	4,505
	1)	Industrial				-
	40064	CAT 'A'			9,000.00	9,842
	40065	CAT 'B'			4,500.00	4,921
	40066	Civic & Cultural				-
	40067	CAT 'A'			8,250.00	9,021
	40068	CAT 'B'			4,125.00	4,511
	40069	Residential			400.00	437
	40070	Temporary Structures			180.00	197
	S.	VALIDATION OF SPATIAL DATA CHECKING OF SITE				-
	40071	0.16 acre		147.00	45.00	49
	40072	0.17 acre - 0.32 acre		378.00	135.00	148
	40073	0.33 acre - 1 acre		630.00	180.00	197
	40074	Above 1 acre	..	882.00	225.00	246
	T.	TRACING/EXTRACT OF SITE	..			-
	40075	0.16 acre	..		105.00	115
	40076	0.17 acre - 0.32 acre	..		270.00	295
	40077	0.33 acre - 1 acre	..		450.00	492
	40078	Above 1 acre	..		630.00	689
	U.	ZONING COMENTS				-
	40079	0.16 acre	..	252.00	180.00	197
	40080	0.17 acres - 0.32 acre	..	378.00	270.00	295
	40081	0.33 acre - 1 acre	..	630.00	450.00	492
	40082	Above 1 acre	..	882.00	630.00	689
	V	SURVEYING/DEMARCATON				-
	40083	0.16 acre		378.00	270.00	295
	40084	0.17 acre - 0.32 acre		630.00	450.00	492
	40085	0.33 acre - 1 acre	..	945.00	675.00	738
	40086	Above 1 acre	..	1,260.00	900.00	984
3		PERMIT CHARGES		..		-
	A	NEW DEVELOPMENT				-
	40087	Building/Permanent Structure	Per 10sm		30.00	33
	40088	Hoarding Permit (only)			30.00	33

	40089	Fence Wall Permit (only)			20.00	22
						-
Main Item	Sub Item	Item Description	Frequency/ Measure		2021	2022
					GH¢	GH¢
		COM. MAST INSTALLATION				-
	40090	Mast Permit (Installation)	One Time Payment		22,000.00	24,057
		Mast Permit Renewal			1/2 of permit cost	1/2 of permit cost
		Com. Mast Permit Repair/Renovation	..		4,000.00	4,374
	B.	EXPIRATION OF ORIGINAL PERMIT/EXTENTION	..		cost	1/2 of permit cost
	40091	Residential	..	490.00		-
	40092	Commercial	..	1,400.00		-
	40093	Factories/ Industrial		4,200.00		-
	40094	Civic & Cultural	..	2,100.00		-
	40095	Open Space & Recreational Development	..	2,520.00	1,800.00	1,968
	40096	Educational Facility	..	1,260.00	1,500.00	1,640
	40097	Renewal for Temporary Structures	1/2 of permit	385.00		-
4	A.	REFURBISH/ CONVERT				-
	40099	All Others structure	1/3 of cost of permit			-
	B.	TEMPORARY STRUCTURE PERMIT (CONSTRUCTION SITE)				-
			Per/Floor		80.00	87
	40100	Industrial/Commercial Properties/Office	..		80.00	87
	40101	Mixed Use	..		300.00	328
	40102	Residential	..		300.00	328
	C.	OTHER TEMPORARY STRUCTURE PERMIT (PROVISIONAL SITE)				-
						-
	40103	Containers/Sealed Metal	..	84.00	300.00	328
	40104	Container (Fabricated Metals)	..		300.00	328
	40105	Sheds	..		200.00	219
	40106	Wooden Kiosks	Permit	42.00	150.00	164
	40107	a) Large (12x16")	..		120.00	131
	40108	b) Large (above 12x16")	..		250.00	273
	40109	c) Small (10X10 & Below)			100.00	109
	D.	RENEWAL FOR TEMPORARY STRUCTURE				-
	40110	a) Large (12x16")	S/Per Annum			1/3 of cost of permit
	40111	b) Large (above 12x16")	..		70.00	77
	40112	c) Small (10x10 & Below)			20.00	22
	40113	14) Plot Registration-Residential			50.00	55
	40114	Plot Registration-Commercial			200.00	219
		15) Penalty for Default of building permit				
	40115	a) 1-storey	5X permit fee			
	40116	b) 2-storey	5X permit fee			
	40117	c) 3-storey	5X permit fee			
	40118	d) Temporal Structure	5X permit fee			
	40119	16) General Utility Excavation permit	Per 50m ..		200.00	219
	40120	17) Dev. Application Processing Fee	100.00 ..		100.00	109
	40121	B - Multi-Storey Residential/Commercial/Office	100.00 ..		100.00	109
	40122	C - General residential/change of use	50.00 ..		100.00	109
	40123	Construction of well	Septn/rate		100.00	109
	40124	Box toilet conversion	50.00 ..		50.00	55
	40125	Demolition Permit	Per case ..		900.00	984
						-

<i>Main Item</i>	<i>Sub Item</i>	<i>Item Description</i>	<i>Frequency/ Measure</i>		2021	2022
					GH¢	GH¢
	E.	PERMIT FOR CONSTRUCTION:				-
	40126	Swimming Pool	Per floor area		30.00	33
	40127	Fountain/Water Falls	Per floor area		30.00	33
	40128	Tennis Court/Volley Ball/Basket	Per floor area		30.00	33
	40129	Ball	Per floor area		600.00	656
	40130	Football Pitch	Per floor area		70.00	77
	40131	Outdoor Jacuzzi	Per floor area		550.00	601
	F.	ROAD CROSSING (CUTTING) PERMIT FEES:				-
	40132	Asphalt Roads	Per Metre		30.00	33
	40133	Paved/Surfaced Dressed Road	Per Metre		20.00	22
	G	THRUST BORING				-
	40134	Asphalt Pavement Road	Per Metre		20.00	22
	40135	Surface Dressed Road	Per Metre		20.00	22
	H.	PERMIT FOR CONSTRUCTION OF				-
		ADDITIONAL SEPTIC TANK				-
	40136	Residential	Per area		40.00	44
	40137	Commercial and Industrial	Per area		30.00	33
	I.	PERMIT FOR CONSTRUCTION OF				-
		ADDITIONAL TANKS				-
	40138	Filling Stations and Others	Per Tank		1,500.00	1,640
	J.	CONSTRUCTION OF ROADS, KERBS, GUTTERS BY ESTATE DEVELOPERS	..	..
5		APPROVAL FEES FOR LAND				
	A.	SUB-DIVISIONS				
		Residential				
	1	1st Class				
	50001	0.16 acre	..	6,048.00	7,200.00	7,873
	50002	0.17 - 0.32acre	..	6,720.00	8,000.00	8,748
	50003	0.33 - 1 acre	.	7,980.00	9,500.00	10,388
	50004	Above 1 acre	..	9,380.00	15,000.00	16,403
	2	2nd Class				-
	50005	0.16 acre	..	2,520.00	3,000.00	3,281
	50006	0.17 - 0.32acre	..	3,360.00	4,000.00	4,374
	50007	0.33 - 1 acre	..	4,620.00	5,500.00	6,014
	50008	Above 1 acre	..	6,300.00	7,500.00	8,201
	3	3rd Class				-
	50009	0.16 acre	..	1,512.00	1,800.00	1,968
	50010	0.17 - 0.32acre	..	2,604.00	3,100.00	3,390
	50011	0.33 - 1 acre	..	3,780.00	4,500.00	4,921
	50012	Above 1 acre	..	5,880.00	7,000.00	7,655
		COMMERCIAL				-

	50013	0.16 acre	..	7,980.00	9,500.00	10,388
	50014	0.17 acre - 0.32 acre	..	9,450.00	12,000.00	13,122
	50015	0.33 - 1 acre	..	11,340.00	13,500.00	14,762
	50016	Above 1 acre	..	13,020.00	15,500.00	16,949

	C.	INDUSTRIAL				-
		HEAVY DUTY				-
	50017	0.32 acre	..	10,500.00	7,500.00	8,201
	50018	0.32 - 1 acre	..	11,760.00	11,000.00	12,029
	50019	Above 1 acre	..	14,280.00	13,000.00	14,216
		LIGHT DUTY				-
	50020	0.32 acre	..	10,080.00	7,500.00	8,201
	50021	0.32 - 1 acre	..	11,340.00	3,500.00	3,827
	50022	Above 1 acre	..	13,020.00	13,000.00	14,216
						-
						-
						-
Main Item	Sub Item	Item Description	Frequency/ Measure		2021	2022
					GH¢	GH¢
	D.	CIVIC AND CULTURAL				-
	50023	0.32 acre	.. ..	7,980.00	12,500.00	13,669
	50024	0.32 - 1 acre	.. ..	9,450.00	14,000.00	15,309
	50025	Above 1 acre	.. ..	11,340.00	17,000.00	18,590
	E.	EDUCATION				-
	50026	0.32 acre	..	2,940.00	12,500.00	13,669
	50027	0.32 - 1 acre	..	4,410.00	14,000.00	15,309
	50028	Above 1 acre	..	6,300.00	17,000.00	18,590
6	A	CHANGE OF USE				-
		RESIDENTIAL TO COMMERCIAL				-
	1	1st Class				-
	60001	Up to 0.32 acre	..	12,600.00	1,500.00	1,640
	60002	0.33 - 1 acre	..	14,280.00	2,000.00	2,187
	60003	Above 1 acre	..	16,800.00	2,500.00	2,734
	2	2nd Class				-
	60004	Up to 0.32 acre	..	8,400.00	1,000.00	1,094
	60005	0.33 - 1 acre	..	10,080.00	1,500.00	1,640
	60006	Above 1 acre	..	15,120.00	2,000.00	2,187
	3	3rd Class				-
	60007	Up to 0.32 acre	..	7,056.00	500.00	547
	60008	0.33 - 1 acre	..	9,240.00	1,000.00	1,094
	60009	Above 1 acre	..	12,600.00	1,500.00	1,640
	B.	RESIDENTIAL TO COMMERCIAL				-
	1	1st Class				-
	60010	Up to 0.32 acre	..	..	1,500.00	1,640
	60011	0.33 - 1 acre	..	..	2,000.00	2,187
	60012	Above 1 acre	..	..	2,500.00	2,734
	2	2nd Class				-

60013	Up to 0.32 acre	..	..	1,000.00	1,094
60014	0.33 - 1 acre	..	..	1,500.00	1,640
60015	Above 1 acre	..	..	2,000.00	2,187
60016	Up to 0.32 acre	..	..	500.00	547
60017	0.33 - 1 acre	..	..	1,000.00	1,094
60018	Above 1 acre	..	..	1,500.00	1,640

	C.	RESIDENTIAL TO LIGHT INDUSTRIAL				-
	1	1st Class				-
60019		Up to 0.32 acre	..	13,500.00	1,500.00	1,640
60020		0.33 - 1 acre	..	15,300.00	2,000.00	2,187
60021		Above 1 acre	..	18,000.00	2,500.00	2,734
	2	2nd Class				-
60022		Up to 0.32 acre	..	9,000.00	1,000.00	1,094
60023		0.33 - 1 acre	..	10,800.00	1,500.00	1,640
60024		Above 1 acre	..	16,200.00	2,000.00	2,187
	3	3rd Class				-
60025		Up to 0.32 acre	..	7,560.00	500.00	547
60026		0.33 - 1 acre	..	9,900.00	1,000.00	1,094
60027		Above 1 acre	..	13,500.00	1,500.00	1,640
	D.	RESIDENTIAL TO CIVIC AND CULTURAL				-
	1	1st Class				-
60028		Up to 0.32 acres	..	18,000.00	1,500.00	1,640
60029		0.33 - 1 acre	..	16,800.00	2,000.00	2,187
60030		Above 1 acre	..	31,200.00	2,500.00	2,734
						-
						-
						-
Main Item	Sub Item	Item Description	Frequency/ Measure		2021	2022
					GH¢	GH¢
	2	2nd Class				-
60031		Up to 0.32 acre	.. ..	8,400.00	1,000.00	1,094
60032		0.33 - 1 acre	.. ..	12,000.00	1,500.00	1,640
60033		Above 1 acre	.. ..	14,400.00	2,000.00	2,187
	3	3rd Class				-
60034		Up to 0.32 acre	.. ..	6,000.00	500.00	547
60035		0.33 - 1 acre	.. ..	8,400.00	1,000.00	1,094
60036		Above 1 acre	.. ..	12,000.00	1,500.00	1,640
	E. 1	INDUSTRIAL TO CIVIC AND CULTURAL HEAVY DUTY				-
60038		Up to 1 acre	..	24,000.00	3,000.00	3,281
60039		Above 1 acre	..	31,200.00	4,500.00	4,921
	2	LIGHT DUTY				-
60040		Up to 1 acre	..	14,400.00	2,000.00	2,187
60041		Above 1 acre	..	21,600.00	2,500.00	2,734
	F.	INDUSTRIAL TO MIXED USE				-
	1	HEAVY DUTY				-
60042		Up to 1 acre	..	31,200.00	3,000.00	3,281
60043		Above 1 acre	..	37,200.00	4,500.00	4,921
	2	LIGHT DUTY				-

	60044	Up to 1 acre	..	18,000.00	2,000.00	2,187
	60045	Above 1 acre	..	21,600.00	2,500.00	2,734
	G.	EDUCATIONAL TO MIXED USE				-
	60046	Up to 0.32 acre	..	..	1,000.00	1,094
	60047	0.33 - 1 acre	..	..	1,500.00	1,640
	60048	Above 1 acre	..	..	2,000.00	2,187
	H.	EDUCATIONAL TO RESIDENTIAL				-
	60049	Up to 0.16 acre	..	12,000.00	1,000.00	1,094
	60050	0.17 - 0.32 acre	..	14,400.00	1,200.00	1,312
	60051	0.33 acre and above	..	21,600.00	1,500.00	1,640
	I.	OPEN SPACE TO RESIDENTIAL				-
	60052	0.32 - 1 acre	..	18,000.00	1,500.00	1,640
	60053	Above 1 acre	..	24,000.00	2,000.00	2,187
	J.	OPEN SPACE TO EDUCATION				-
	60054	Up to 0.32 acre	..	20,400.00	1,500.00	1,640
	60055	0.33 - 1 acre	..	26,400.00	2,000.00	2,187
	60056	Above 1 acre	..	31,200.00	2,500.00	2,734
	K.	OPEN SPACE TO MIXED USE				-
	60057	Up to 0.32 acre	..	24,000.00	1,500.00	1,640
	60058	0.33 - 1 acre	..	27,600.00	2,000.00	2,187
	60059	Above 1 acre	..	31,200.00	2,500.00	2,734
	60060	Publication of Approved Rezoning Request	..	6,000.00	3,000.00	3,281
						-
						-
	BUSINESS LICENCES/PERMITS					-
	A.	AGRO CHEMICAL/FARM INPUTS				-
1	1	Item A				-
	10001	CAT A - Agro Chemicals + Machines	..	..	250.00	273
	10002	CAT B - Agro Chemicals	..	..	200.00	219
	10003	CAT C - Retailers	..	..	150.00	164
						-

<i>Main Item</i>	<i>Sub Item</i>	<i>Item Description</i>	<i>Frequency/ Measure</i>		<i>2021</i>	<i>2022</i>
					<i>GH¢</i>	<i>GH¢</i>
	2	Item B				
	10004	CAT D - Agro Chemicals	.. ..	938.00	180.00	197
	10005	CAT E - Agro Chemicals	.. ..	735.00	100.00	109
	3	AGRO MACHINE DEALERS				-
	10006	CAT C – Retailers	..	1,260.00	150.00	164
	10007	CAT D – Retailers	..	1,155.00	100.00	109
2	A.	AKPETESHIE (LIQUOR) DEALERS	Per Annum			-
	1	Manufacturers (Distillers)				-
	20001	CAT A - Large Scale	..	700.00	200.00	219
	20002	CAT B - Medium Scale	..	280.00	150.00	164
	20003	CAT C - Small Scale	..	140.00	120.00	131
3	A.	ALUMINIUM FABRICATORS				-
						-
	30001	CAT A - Large Scale	..	2,800.00	300.00	328
	30002	CAT B - Medium Scale	..	2,520.00	200.00	219
	30003	CAT C - Small Scale	..	1,400.00	150.00	164
	30004	CAT D – Others	..	700.00	100.00	109
	A.	ALUMINIUM PRODUCT DISTRIBUTORS	Per Annum			-
4	40001	CAT A - Large Scale	..	840.00	250.00	273
	40002	CAT B - Medium Scale	..	420.00	150.00	164
	40003	CAT C - Small Scale	..	210.00	100.00	109
	A.	ALUMINIUM PRODUCT RETAILERS	Per Annum			-
5	50001	CAT A - Store (Large)	..	210.00	150.00	164
	50002	CAT B - Container/Kiosk (Medium)	..	140.00	120.00	131
	50003	CAT C - Table Top (Small)	....	105.00	100.00	109
	A.	ART GALLERY	Per Annum			-
6	60001	CAT A - Own Facility with Multi-services	..	420.00	150.00	164
	60002	CAT B - Own Facility with Limited-services	..	280.00	100.00	109
	60003	CAT C - Own Facility Only	..	252.00	80.00	87
	60004	CAT D - Rented Space	..	210.00	60.00	66
	60005	CAT E - Rented Space	..	..	50.00	55
7	A.	ARTISANS (SELF-EMPLOYED)	Per Annum			-
		<i>Resident</i>				-
	70001	CAT B- Floating Artisans	Per Annum	..	200.00	219
		<i>Non-Resident</i>				-
	70002	CAT C- Floating Artisans (Coys) Permit	Per Visit	..	100.00	109
	70003	Masons, Carpenters, Plumbers, Electricity, cutlass snappers, Painters, Steel Benders,				-
		Tile Layers etc.	..	..	120.00	131

		AUTO MECHANICS/				-
	A.	ELECTRICIANS/SPRAYERS ETC.	Per Annum			-
	1	Air Condition Mechanics				-
	80001	Air Conditioner Repairers	..	..	120.00	131
	80002	Arc Welders CAT-A	..	..	100.00	109
	2	Auto Electricians				-
	80003	CAT A - With Battery Charging	..	140.00	120.00	131
	80004	CAT B - Without Battery Charging	..	105.00	90.00	98
	3	Auto Mechanics				-
	80005	CAT A - Heavy Duty Earthmoving Equipment	..	490.00	300.00	328
	80006	CAT B - Heavy Duty Trucks	..	280.00	200.00	219
	80007	CAT C - Light Duty Trucks (3 to 5 Tonnes)	..	210.00	150.00	164
	80008	CAT D - Light Duty Vehicles (Below 3 tonnes)	..	126.00	100.00	109
						-
						-
						-
Main Item	Sub Item	Item Description	Frequency/ Measure		2021	2022
					GH¢	GH¢
	4	Auto Sprayers				-
	80009	CAT A - Spraying and Oven	.. ..	630.00	180.00	197
	80010	CAT B - Spraying without Oven	.. ..	490.00	140.00	153
	5	Auto Upholstery				-
	80011	CAT A - Moulding and Seat Cover Sewing	..	140.00	120.00	131
	80012	CAT B - Seat Cover Sewing	..	105.00	100.00	109
	6	Vulcanisers				-
	80013	CAT A - Tyre Repairs, Wheel Balancing, Alignment and Washing Bay	..	210.00	120.00	131
	80014	CAT B - Tyre Repairs, Wheel Balancing and Alignment		140.00	100.00	109
	80015	CAT C - Wheel Balancing and Alignment	..	105.00	80.00	87
	80016	CAT D - Tyre Repairs only	..	84.00	60.00	66
	80017	Brake Specialist	..	105.00	80.00	87
	80018	Carburetor Specialist	..	105.00	80.00	87
	80019	Plastic Welders and Fabricators	..	105.00	100.00	109
	80020	Radiator Specialist	..	105.00	80.00	87
	7	Multi ple Service Providers for Auto Works				-
	80021	CAT A - Large Scale	..	210.00	160.00	175
	80022	CAT B - Medium Scale	..	157.50	130.00	142
	80023	CAT C - Small Scale	..	126.00	100.00	109
9	A.	Per Annum				-
	1	Used vehicle sales (second hand car dealers)				-
	90001	CAT C - Small Scale(Below 20 vehicle)	..	1,400.00	1,200.00	1,312
		Heavy Equipment Hiring Services			400.00	437

10		BAGS AND SUITCASES DEALERS				-
	10001	CAT A - Large Scale			150.00	164
	10002	CAT B - Medium Scale			120.00	131
	10003	CAT C - Small Scale			100.00	109
11	A.	BARBERING SHOPS				-
		(FLOOR SPACE AND NUMBER OF POINT)				-
	11001	CAT A - Large Shop(5pts & above)	..	450.00	150.00	164
	11002	CAT B - Medium Shop (3-4pts)	..	300.00	120.00	131
	11003	CAT C - Small Shop(1pts)	..	150.00	80.00	87
	11004	CAT D - Mobile/ Certified Wanzam Operators(1pts)	..	52.50	60.00	66
12	A.	BAKERIES				-
	12001	CAT B - Medium Scale	..	420.00	300.00	328
	12002	CAT C - Small Scale	..	210.00	200.00	219
	A.	BEER/WINE/SPIRIT/SOFT DRINKS SALES				-
	13001	CAT A - Depots		2,310.00	600.00	656
	13002	CAT B - Wholesale		2,100.00	300.00	328
	13003	CAT C - Retail		750.00	150.00	164
14	A.	BICYCLE/TRICYCLE/MOTORCYCLE				-
		PARTS SALES				-
	14001	CAT A - Multiple Products		350.00	150.00	164
	14002	CAT B - Motorcycle/Tricycle with Parts		315.00	120.00	131
	14003	CAT C - Motorcycle/Tricycles		263.20	100.00	109
	14004	CAT D - Bicycle with Parts		210.00	85.00	93
	14005	CAT E - Bicycles		140.00	60.00	66
15	A.	BICYCLE/ TRICYCLE/ MOTORCYCLE REPAIRERS	Per Annum			-
	15001	CAT A - Tricycle/Motorcycle		84.00	80.00	87
	15002	CAT B - Bicycle		21.00	60.00	66
						-

						-
						-
<i>Main Item</i>	<i>Sub Item</i>	<i>Item Description</i>	<i>Frequency/ Measure</i>		<i>2021</i>	<i>2022</i>
					<i>GH¢</i>	<i>GH¢</i>
16	A.	BILLBOARDS/OUTDOOR ADVERTS	Dependent on class of			
	1	Tel. Com Mast.				
	2	Billboards (e.g. Road Arches, Unipole Spectacular, LEDs, Building Wrap or Wall Drape Signs, Vehicular Adverts, Banners)	Per m2			
	16001	CAT A - Class A1 (Along First Class Accesses) .. .		94.18	80.00	87
	16002	CAT B - Class A2 (Along Second Class Accesses)		83.19	70.00	77
	16003	CAT C - Class A3 (Along Third Class Accesses) .. .		72.20	60.00	66
	3	Other Adverts Per Annum				-
	16004	CAT A - Class A1 .. .			7,870.00	8,606
	16005	CAT B - Class A2 .. .			7,350.00	8,037
	16006	CAT C - Class A3 .. .			6,370.00	6,966
	4	Posters Per Day ..			9.00	10
17	A.	BLOCKS & CONCRETE PRODUCERS	Per Annum			-
	17001	CAT B - Large Scale (Machine and Manual for Design Blocks)		1,050.00	300.00	328
	17002	CAT C - Medium Scale (Machine for Blocks Only)		910.00	250.00	273
	17003	CAT D - Small Scale (Manual Blocks Only)		700.00	150.00	164
	17004	CAT E - Small Scale (Manual Design Blocks /Columns only)		490.00	140.00	153
	17005	CAT F - Tiles/Pavement Blocks and Terrazzo Works (Chipping)			120.00	131
18	A.	BOOKS, STATIONERY, OFFICE EQUIPMENT, COMPUTER & ACCESSORIES, ETC. SHOP				-
		CAT B - Computer, Accessories, Office Equipment, Stationery				-
	18001			3,500.00	250.00	273
	18002	CAT C - Computer & Accessories, Office Equipment		2,800.00	200.00	219
	18003	CAT D - Medium Size of CAT C		1,400.00	150.00	164
	18004	CAT E - Bookshops, Stationery		2,100.00	120.00	131
	18005	CAT F - Stationery, Office Equipment		1,400.00	100.00	109
	18006	CAT G - Medium Size of CAT E		840.00	80.00	87
	18007	CAT H - Office Equipment Only		1,050.00	90.00	98
	18008	CAT I - Stationery Only		490.00	70.00	77
	18009	CAT J - Books Only		210.00	60.00	66
	18010	CAT L - Mobile Vans		280.00	200.00	219

19	A.	BOLT AND KNOT DEALERS				-
	19001	CAT A – Shop			70.00	77
	19002	CAT B - Table Top			50.00	55
20	A.	BOUTIQUES				-
	20001	CAT A - Large Scale		2,800.00	170.00	186
	20002	CAT B - Medium Scale		1,400.00	120.00	131
	20003	CAT C - Small Scale		700.00	100.00	109
	20004	CAT D - Small Scale		280.00	80.00	87
	20005	CAT G - Baby Care/Wear Large		140.00	140.00	153
	20006	CAT H - Baby Care/Wear Small			120.00	131
Main Item	Sub Item	Item Description	Frequency/ Measure		2021	2022
					GH¢	GH¢
21	A.	BRIDAL HOMES	Per Annum			
	21001	CAT 'A'	..	2,100.00	200.00	219
	21002	CAT 'B'	..	1,400.00	150.00	164
22	A.	BUILDING MATERIALS				-
		(DISTRIBUTION/ WHOLESALE)				-
	22001	CAT A - Large Scale Hardware	..	4,900.00	600.00	656
	22002	CAT B - Medium Scale Hardware	..	1,575.00	400.00	437
	22003	CAT C - Small Scale Hardware	..	840.00	300.00	328
23	A.	BUILDING MATERIALS – RETAIL	Per Annum			-
	23001	CAT A - Large Scale	..	3,150.00	180.00	197
	23002	CAT B - Medium Scale	..	1,575.00	150.00	164
	23003	CAT C - Small Scale (Containers/ Kiosk)	..	840.00	120.00	131
24	A.	BUSINESS CENTRES	Per Annum			-
	24001	CAT A - Internet, Word Processing, Printing and Copying Services plus above 20 Work Stations with Internet Service Retailing		6,300.00	170.00	186
	24002	CAT B - Internet, Word Processing, Printing and Copying Services plus above 20 Work Stations	..	2,800.00	140.00	153
	24003	CAT C - Internet, Word Processing, Printing and Copying Services plus 11-20 Work Stations	..	1,260.00	120.00	131
	24004	CAT D - Internet, Word Processing, Printing and Copying Services plus below 11 Work Stations		280.00	120.00	131
	24005	CAT E - Secretarial Services (Word Processing, Printing and Copying Services)	..	210.00	100.00	109
25	A.	BUTCHER'S LICENES	Per Annum			-
	25001	CAT 'A'	..	..	90.00	98
	25002	CAT 'B'	..	..	70.00	77
	25003	CAT 'C'	..	..	50.00	55

26	A.	WASHING BAY	Per Annum			-
	26001	CAT D - Manual Washing (Medium)	..	354.20	250.00	273
	26002	CAT E - Manual Washing (Small)	..	280.00	200.00	219
27	A.	CARPENTARY WORKSHOPS	Per Annum			-
	27001	CAT A - All Works	..	..	300.00	328
	27002	CAT B - Furniture (plus Upholstery - Medium)	..	..	200.00	219
	27003	CAT C - Furniture (plus Upholstery - Small)	..	..	160.00	175
	27004	CAT D - Furniture Only	..	..	120.00	131
	27005	CAT E - Minor Works	..	..	100.00	109
28	A.	CASINO/ BETTING COMPANIES	Per Annum			-
	28001	CAT 'A' Sport Bet/Super Bet	..	..	2,500.00	2,734
	28002	CAT 'B' TV/Vidoe Game Centres	..	..	300.00	328
	28003	CAT 'C' Other Games	..	..	250.00	273
29	A.	CONTRACTED CATERERS				-
		(EG. SCHOOL FEEDING)	Per Annum			-
	29001	CAT A - Above 1,000 Pupils	..	700.00	400.00	437
	29002	CAT B - Above 500 to 1,000 Pupils	..	560.00	300.00	328
	29003	CAT C - Up to 500 Pupils	..	420.00	200.00	219
30	A.	CD SELLERS (AUDIO/VIDEO)	Per Annum			-
	30001	CAT A - Shops	..	350.00	60.00	66
	30002	CAT B - Table Tops	..	105.00	35.00	38
	30003	CAT C - Mobile Vans	..	63.00	20.00	22
						-
						-

						-
<i>Main Item</i>	<i>Sub Item</i>	<i>Item Description</i>	<i>Frequency/ Measure</i>		<i>2021</i>	<i>2022</i>
					<i>GH¢</i>	<i>GH¢</i>
31	A.	CEMENT & LIMESTONE FACTORIES	Per Annum			-
	31001	CAT 'A'	.. ..	89,600.00	64,000.00	69,984
	31002	CAT 'B'	.. ..	68,600.00	49,000.00	53,582
	31003	CAT 'C'	.. ..	28,000.00	20,000.00	21,870
32		IRON/ROOFING SHEET FACTORY	Per Annum			-
	32001	CAT A	.. ..	..	60,000.00	65,610
	32002	CAT B	.. ..	..	50,000.00	54,675
	32003	CAT C	.. ..	..	30,000.00	32,805
	32004	CAT D	.. ..	..	20,000.00	21,870
33	A.	CERAMICS/POTTERY PRODUCERS/ SELLERS	Per annum			-
	33001	CAT 'A'	.. ..	126.00	100.00	109
	33002	CAT 'B'	.. ..	84.00	70.00	77
34	A.	CEREMONIAL HIRING SERVICES	Per Annum			-
	34001	CAT A - Multi Services	.. ..	7,000.00	200.00	219
	34002	CAT B - Canopies, Chairs, Tables, Cutlery,				-
		Glasses, Plates, Serving Trays	.. ..	1,260.00	150.00	164
	34003	CAT C - Canopies, Chairs, Tables	.. ..	630.00	120.00	131
	34004	CAT D - Single Item of above	.. ..	126.00	80.00	87
	34005	CAT E - Recreational/Social Facilities	.. ..	938.00	500.00	547
	34006	CAT F - Spinners (Large)	.. ..	280.00	160.00	175
	34007	CAT G - Spinners (Small)	.. ..	126.00	120.00	131
	34008	CAT H - Live Band	.. ..	490.00	150.00	164
	34009	CAT I- Visiting Live Band	Per Visit ..		50.00	55
	34010	CAT J - Musical/Dance Groups	.. ..	350.00	80.00	87
		CAT J - Visiting Dance Group	Per Visit	..	30.00	33
		CATK - Traditional Singing Groups	Per Visit ..	..	50.00	55
35	A.	CIGARETE DEALERS	Per Annum			-
	35001	CAT A - Importers/Wholesalers	.. ..	7,000.00	500.00	547
	35002	CAT B – Distributors	.. ..	2,100.00	300.00	328
	35003	CAT C - Retailers	.. ..	1,260.00	200.00	219
36	A.	COCOA RESIDUE BUYING COMPANIES	Per Annum			-
	36001	CAT 'A'	.. ..	630.00	1,500.00	1,640
37	A.	COCOA/ SHEA NUT/COTTON				-
		BUYING COMPANIES	Per Annum			-
	37001	CAT A - Large Scale (Mother Company)	.. ..	9,450.00	10,000.00	10,935
	37002	CAT B - Medium Scale (Mother Company)	.. ..	6,300.00	4,500.00	4,921
	37003	CAT C - Medium Scale (Agent)	.. ..	2,800.00	2,000.00	2,187
	37004	CAT D - Small Scale (Agent)	.. ..	1,400.00	1,500.00	1,640

38	A.	COFFEE/CASHEW BUYING COMPANIES	Per Annum			-
	38001	CAT A - Large Scale (Mother Company)	.. ..	3,500.00	2,500.00	2,734
	38002	CAT B - Medium Scale (Mother Company)	.. ..	1,050.00	750.00	820
	38003	CAT C - Small Scale (Agent)	.. ..	350.00	250.00	273
39	A.	COFFIN DEALERS	Per Annum			-
	39001	CAT A – Importers	.. ..	..	2,000.00	2,187
	39002	CAT B - Industrial (Manufacture & Sale)	.. ..	..	1,000.00	1,094
	39003	CAT C - Manual (Manufacture & Sale)	.. ..	..	250.00	273
	39004	CAT D - Sales Outlets	.. ..	..	140.00	153
	39005	CAT E - Manufacturers Only	.. ..	..	120.00	131
Main Item	Sub Item	Item Description	Frequency/ Measure		2021	2022
					GH¢	GH¢
40	A.	COLA NUT BUYING COMPANIES	Per Annum			
	40001	CAT A - Large Scale	... ..	280.00	200.00	219
	40002	CAT B - Medium Scale	... ..	189.00	135.00	148
	40003	CAT C - Small Scale	... ..	126.00	90.00	98
	40004	CAT D - Sale				-
41	A.	COLD STORAGE FACILITIES	Per Annum			-
	1	Importers with Own/Rented Cold Storage Facilities				-
	41001	CAT A - Above 2500 Metric Tonnes	... ..	7,700.00	5,500.00	6,014
	41002	CAT B - 2001 to 2500 Metric Tonnes		7,000.00	5,000.00	5,468
	41003	CAT C - 1501 to 2000 Metric Tonnes	... ..	4,200.00	3,000.00	3,281
	41004	CAT D - 1001 to 1500 Metric Tonnes	... ..	3,500.00	2,500.00	2,734
	41005	CAT E - 501 to 1000 Metric Tonnes	... ..	2,800.00	2,000.00	2,187
	41006	CAT F - Up to 500 Metric Tonnes	... ..	1,680.00	1,200.00	1,312
	2	Non-Importers with Rented Cold Storage Facilities (Local)				-
	41007	CAT A - Above 1000 Metric Tonnes		1,890.00	1,350.00	1,476
	41008	CAT B - 501 to 1000 Metric Tonnes	... ..	1,680.00	1,200.00	1,312
	41009	CAT C - Up to 500 Metric Tonnes	... ..	1,260.00	750.00	820
	3	Non-Importers with Containerised Cold Storage Facilities (Local)				-
	41010	CAT A - 40 Footer Container		1,785.00	1,275.00	1,394
	41011	CAT B - 20 Footer Container	... ..	630.00	450.00	492
	41012	CAT C - Below 20 Footer Container	... ..	420.00	150.00	164
	41013	CAT D - Deep Freezer	... ..	315.00	80.00	87
42	A	COMMERCIAL HOUSES/ DEPARTMENTAL STORES	Per Annum			-
	42001	CAT A - Small Supermarkets	... ..	2,800.00	300.00	328
	42002	CAT B - Neighbourhood Shops	... ..	1,050.00	200.00	219
	42003	CAT C - Containers/Small Shops	... ..	420.00	150.00	164
43	A	COMMERCIALIZED STATE COMPANIES/CORPORATIONS	Per Annum			-

	43001	CAT C - Branch Offices	... ..	18,900.00	13,500.00	14,762
	43002	CAT D - District Offices	... ..	14,000.00	10,000.00	10,935
	43003	CAT E - Local Offices	... ..	4,200.00	3,000.00	3,281
44	A	COMMISSIONER FOR OATHS/ LETTER WRITERS	Per Annum			-
	44001	CAT 'A'	.. ...	126.00	120.00	131
	44002	CAT 'B'	... ..	84.00	80.00	87
45	A	COMMUNICATION MAST (B.O.P.)	Per Annum / Per mast			-
	45001	CAT A - 1-10 Masts		2,240.00	1,600.00	1,750
	45002	CAT B - Below 10 Masts	... ..	1,820.00	2,000.00	2,187
46	A	COMPUTER/ACCESSORIES/ OFFICERS EQUIPMENT REPAIRS	Per Annum			-
	46001	CAT B - Medium Scale	... ..	630.00	150.00	164
	46002	CAT C - Small Scale	... ..	280.00	100.00	109

<i>Main Item</i>	<i>Sub Item</i>	<i>Item Description</i>	<i>Frequency/ Measure</i>		<i>2021</i>	<i>2022</i>
					<i>GH¢</i>	<i>GH¢</i>
47	A	CONDIMENTS/CONFECTIONERIES (E.G. BISCUITS, TOFFEES AND SPICES)				
	47001	Distributor / Wholesal	Per Annum	..	500.00	547
	47002	CAT A - Wholesale/Retail	.. ..	490.00	300.00	328
	47003	CAT B - Retail large	.. ..	280.00	200.00	219
	47004	CAT C - Retail medium	.. ..		150.00	164
	47005	CAT D - Retail Small	.. ..	..	80.00	87
	47006	CAT E – Others	.. ..	..	60.00	66
	47007	CAT F - Table top	.. ..	105.00	40.00	44
48	A	CONSOLE (CONSUL) GAMES OPERATORS	Per Annum			-
	48001	CAT ‘A’	.. ..	..	3,500.00	3,827
	48002	CAT ‘B’	.. ..	..	3,300.00	3,609
	48003	CAT ‘C’ (Roving)	.. ..	..	600.00	656
49	A.	CONTRACTORS/SUPPLIERS (REGISTRATION)				-
		CAT A - Roads and Bridge Works	Onetime			-
	1	Class A				-
	49001	A4	.. ..	..	600.00	656
	49002	E2	.. ..	..	250.00	273
	D.	CAT D - Plumbing Works (Class G)	.. ..	..	300.00	328
	49003	CAT A - G1	.. ..	..	250.00	273
50	A.	COOKING/HOUSEHOLD UTENSILS SALE	Per Annum			-
	50001	CAT ‘B’	.. ..	252.00	150.00	164
51	A	COSMETICS/PERSONAL CARE/				-
		HAIR PRODUCT SALES	Per Annum			-
	51001	CAT C - Retail	.. ..	630.00	150.00	164
52	A.	COURIER SERVICES	Per Annum			-
	52001	CAT A - International Companies	.. ..	6,090.00	4,350.00	4,757
	52002	CAT B - National Companies	.. ..	3,780.00	2,700.00	2,952
	52003	CAT C - Small Companies	.. ..	2,310.00	1,650.00	1,804
	52004	CAT D - Others	.. ..	1,050.00	750.00	820
53	A.	CURTAINS/CARPETS ETC. SALES	Per Annum			-
	53001	CAT ‘A’	.. ..	280.00	150.00	164
	53002	CAT ‘B’	.. ..	140.00	90.00	98
	53003	CAT ‘C’	.. ..	105.00	60.00	66
54	A.	DIGITAL EMBROIDERY COMPANIES	Per Annum			-
	54001	CAT ‘A’	.. ..	2,520.00	1,800.00	1,968
	54002	CAT ‘B’	.. ..	1,050.00	750.00	820

55	A.	DISLODGING COMPANIES	Per Annum			-
	55001	CAT 'A'	.. ..	..	600.00	656
	55002	CAT 'B'	.. ..	..	400.00	437
56	56001	DOG LICENCE	Per Annum	21.00	15.00	16
57	A.	DOG SALE LICENCE	Per Annum			-
	57001	CAT C - Local Only	.. ..	525.00	150.00	164
58	A.	DRESSMAKERS/TAILORS (INDUSTRIAL)	Per Annum			-
	58001	CAT E - Small Scale (Below 10 workers)	.. ..	210.00	150.00	164
Main Item	Sub Item	Item Description	Frequency/ Measure		2021	2022
					GH¢	GH¢
59	B.	DRESSMAKERS/TAILORS (NON-INDUSTRIAL)				
	59001	CAT A - Large Scale		189.00	150.00	164
	59002	CAT B - Medium Scale		126.00	120.00	131
	59003	CAT C - Small Scale		105.00	60.00	66
	C.	DRESSMAKING/TAILORING SERVICES	Per Annum			-
60	60001	CAT A - Knitting, Haberdashery and Embroidery	.. ..	140.00	200.00	219
	60002	CAT B - Knitting and Embroidery	... ..	126.00	150.00	164
	60003	CAT C - Embroidery Only	.. ..	105.00	100.00	109
	60004	CAT D - Knitting Only	.. ..	105.00	80.00	87
	A.	DRILLING COMPANIES	Per Annum			-
61	1	Mining (Diamon Dealers)				-
	61001	CAT A - Exploration & Prospecting - (Large)	.. ..	37,800.00	600.00	656
	61002	CAT B - Exploration & Prospecting - (Small)	.. ..	25,200.00	500.00	547
	61003	CAT C - Ancillary Services	.. ..	22,680.00	250.00	273
	61004	Concession	... ..		3,000.00	3,281
	61005	Mining	.. ..		1,200.00	1,312
	61006	Buyers	.. ..		500.00	547
	61007	Agents	.. ..		500.00	547
	2	Water (Borehole)				-
	61008	CAT A - Exploration & Prospecting - (Large)	.. ..	7,700.00	4,575.00	5,003
	61009	CAT B - Exploration & Prospecting - (Small)	.. ..	2,100.00	3,430.00	3,751
	61010	CAT - Visiting Driller	Per Visit		500.00	547
62	A.	DRIVING SCHOOL	Per Annum			-
	62001	CAT B - 4 - 6 Vehicles		630.00	500.00	547
	62001	CAT C - 1 - 3 Vehicles		280.00	400.00	437
63	A.	ELECTRONIC MEDIA (RADIO) OPERATORS				-
	63001	CAT C – District		2,800.00	900.00	984
	63002	CAT D – Community		1,050.00	750.00	820
	63003	CAT E - Information Centres (Urban)		280.00	100.00	109

	62004	CAT F - Information Centres (Rural)		210.00	70.00	77
64	A.	EMBOSSMENT CENTRES				-
	64001	CAT A - Vehicle Embossment Company		1,400.00	1,000.00	1,094
	64002	CAT B - Stickers' Distributors		525.00	100.00	109
65	A.	FABRIC DEALERS – MANUFACTURING				-
	65001	CAT A - Large Scale		1,260.00	1,000.00	1,094
	65002	CAT B - Medium Scale		980.00	800.00	875
	65003	CAT C - Small Scale		350.00	500.00	547
66	B.	FABRICS DEALER-SALES				-
	66001	CAT A - Imports/Wholesale		1,890.00	250.00	273
	66002	CAT B - Wholesale and Retail		1,260.00	200.00	219
	66003	CAT C – Wholesale		490.00	180.00	197
	66004	CAT D – Retail		280.00	150.00	164
	66005	CAT E - Table Top		105.00	100.00	109
67	A.	FEED MILLS (POULTRY, PETS,FISH, ETC.) –				-
		PRODUCTION				-
	67001	CAT 'A'	..	1,400.00	500.00	547
	67002	CAT 'B'	..	630.00	250.00	273
	67003	CAT 'C'	..	350.00	150.00	164
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<i>Main Item</i>	<i>Sub Item</i>	<i>Item Description</i>	<i>Frequency/ Measure</i>		<i>2021</i>	<i>2022</i>
					<i>GH¢</i>	<i>GH¢</i>
68	B.	FEED SELLERS	Per Annum			-
	68001	CAT A – Wholesalers	.....	420.00	120.00	131
	68002	CAT B – Distributors	.....	280.00	100.00	109
	68003	CAT C - Retailers	.....	126.00	80.00	87
69	A.	FINANCIAL INSTITUTIONS	Per Annum			-
	69001	CAT A - Branch/District Office	.....		10,000.00	10,935
	69002	CAT B - Agency Office	.....	..	4,500.00	4,921
	69003	CAT C - Rural Bank	.....	1,125.00	1,500.00	1,640
	69004	CAT D - Agency Office (Rural Bank)	.....	375.00	1,200.00	1,312
	69005	CAT E - Mobilisation Centres/Vans	.....	187.50	400.00	437
	B.	insurance companies, Debt Servicing Companies, Security Discount Houses etc.				-
	69006	CAT A - Branch Office		6,000.00	5,000.00	5,468
	69007	CAT B - Agency Office	.....	3,000.00	2,500.00	2,734
	69008	CAT C - Life Only	.....	..	1,700.00	1,859
	C.	Micro-Finance Institutions				-
		Savings and Loans Company/Credit Unions	.....	..		-
	69009	CAT A - Head Office		1,875.00	4,400.00	4,811
	69010	CAT B - Regional Office	.....	..	2,800.00	3,062
	69011	CAT C - Branch Office	.....		1,500.00	1,640
	69012	CAT C - Branch Office	.....	750.00	700.00	765
	69013	CAT E - Susu Collectors (Shops)	.....	..	400.00	437
	69014	CAT F - Susu Collectors (Roving)	.....	..	160.00	175
	D.	Money Lending				-
	69015	CAT 'A'	.....	1,875.00	1,800.00	1,968
	69016	CAT 'B'	.....	750.00	1,000.00	1,094
	69017	CAT 'C'	.....	.	500.00	547
	E.	Mobile Money	Per Annum			-
	69018	CAT 'A'	Per Registration	..	150.00	164
	69019	CAT 'A' Renewal	Per Certificate	..	50.00	55
	69020	Forex Bureaus	.....	375.00	300.00	328
	69021	Stand Alone ATMs	.....	750.00	500.00	547
70	A.	FISH FARMING COMPANIES	Per Annum			-
	70001	CAT A - Large Scale	.....	42,000.00	300.00	328
	70002	CAT B - Medium Scale	.....	28,000.00	200.00	219
	70003	CAT C - Small Scale	.....	14,000.00	100.00	109
71	A.	FLORIST AND ALLIED PRODUCTS	Per Annum			-
	71001	CAT A - Natural (Large Scale)	.....	840.00	450.00	492
	71002	CAT B - Natural (Medium Scale)	.....	700.00	350.00	383

	71003	CAT C - Natural (Small Scale)	.....	560.00	180.00	197
	71004	CAT D - Artificial (Large Scale)	.....	700.00	350.00	383
	71005	CAT E - Artificial (Small Scale)	.....	350.00	200.00	219
72	A.	FUNERAL HOMES AND MOTUARIES	Per Annum			-
	1	Wreath and other Funeral D'rative Items	.....	..	200.00	219
	2	Wreath Only	.....	..	60.00	66
	72001	Morgue Only	.....	..	1,200.00	1,312
73	B.	FUNERAL UNDERTAKER'S-LICENCE	Per Annum			-
	73001	CAT 'A'	1,050.00	200.00	219
	73002	CAT 'B' Visiting Undertakers	Per Visit	50.00	55
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<i>Main Item</i>	<i>Sub Item</i>	<i>Item Description</i>	<i>Frequency/ Measure</i>		<i>2021</i>	<i>2022</i>
					<i>GH¢</i>	<i>GH¢</i>
74	A.	FURNITURE SHOWROOMS				-
	74001	CAT C - Small Scale ...	..	..	500.00	547
75	A.	GENERAL GOODS - SALES				-
		(E.G. GENERATOR, WATER PUMP,				-
		CHAINSAW, ETC. )	...	.		-
	75001	CAT A - Large ...		3,500.00	150.00	164
	75002	CAT B - Medium ...	..	2,100.00	120.00	131
	75003	CAT C - Small ...	..	1,050.00	110.00	120
76	A.	GIFT SHOPS Per Annum				-
	76001	CAT A - Large Scale ...	..	420.00	100.00	109
	76002	CAT B - Small Scale ...	..	280.00	80.00	87
77	A.	GLASS SELLERS (TAINTED /PLAIN)				-
	77001	CAT A - Large Scale ...	..	1,260.00	200.00	219
	77002	CAT B - Medium Scale ...	..	1,050.00	150.00	164
	77003	CAT C - Small Scale ...	..	630.00	100.00	109
78	A.	GOLD/DIAMOND DEALERS				-
	78001	CAT A - Refinery ...	...	6,300.00	5,000.00	5,468
	78002	CAT B - Merchants ...	...	3,500.00	3,000.00	3,281
	78003	CAT C - Agents ...	..	2,625.00	1,500.00	1,640
	78004	CAT D - Goldsmith ...	..	1,400.00	1,000.00	1,094
79	A.	HAIR & BEAUTY SERVICE PROVIDERS				-
	79001	CAT A - Beauty Parlour and School ...	...	2,520.00	1,800.00	1,968
	79002	CAT B - Beauty Parlour ...	..	1,575.00	1,125.00	1,230
	79003	CAT C - Salon with Pedicure, Manicure, Braiding/Weaving ...	..	1,260.00	150.00	164
	79004	CAT C - Pedicure, Manicure Only ...	..	150.00	80.00	87
	79005	CAT D - Big Salon ...	..	280.00	100.00	109
	79006	CAT E - Small Salon ...	..	140.00	80.00	87
	79007	CAT F - Braiding and Weaving Only ...	..	630.00	80.00	87
	79008	CAT G - Braiding Only ...	..	210.00	50.00	55
80	A.	HEALTH FACILITIES-PRIVATE				-
	1	Dental Clinics				-
	80001	CAT A - Large Scale ...	..	770.00	550.00	601
	80002	CAT B - Medium Scale ...	..	490.00	350.00	383
	80003	CAT C - Small Scale ...	..	280.00	200.00	219
	2	Eye Clinics				-
	80004	CAT A - Large Scale ...	..	770.00	550.00	601
	80005	CAT B - Small Scale ...	..	420.00	300.00	328

	3	Hospitals/Clinics				-
	80006	CAT A - Specialised (Chiropractic /Homeopathic etc.) ..	..	2,600.00	3,000.00	3,281
	80007	CAT B - In and Outpatient .. ..	..	1,125.00	2,000.00	2,187
	80008	CAT C - Outpatient .. ..	..	325.00	1,000.00	1,094
	4	Maternity Homes				-
	80009	CAT A - General Services .. ..	..	420.00	200.00	219
	80010	CAT B - Midwifery Services . ..	..	224.00	160.00	175
	5	Medical Laboratory Facilities				-
	80011	CAT A - General Services .. ..	..	..	250.00	273
	80012	CAT B - Specialised Services	200.00	219
	80013	CAT C - Ordinary Services	150.00	164
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<i>Main Item</i>	<i>Sub Item</i>	<i>Item Description</i>	<i>Frequency/ Measure</i>		<i>2021</i>	<i>2022</i>
					<i>GH¢</i>	<i>GH¢</i>
	6	Physiotherapy Centres				-
	80014	CAT A - Large Scale	..	..	450.00	492
	80015	CAT B - Medium Scale	..	..	350.00	383
	80016	CAT C - Small Scale	..	..	300.00	328
	7	Licensed Herbal Medicine Units				-
	80017	CAT A - Foreign Clinics and Shops	..	3,500.00	2,500.00	2,734
	80018	CAT B - Foreign Clinics or Shops	..	2,100.00	1,500.00	1,640
	80019	CAT C - Clinic and Medicine Producers (Local)	..	1,400.00	350.00	383
	80020	CAT D - Clinic Only (Local)	..	1,260.00	250.00	273
	80021	CAT E - Medicine Producers Only (Local)	..	1,190.00	150.00	164
	80022	CAT F - Herbal Shops (Local)	..	490.00	100.00	109
	80023	CAT G - Shop on wheel (Mobile)	..	770.00	80.00	87
81	A.	HEARSE/AMBULANCE SERVICES	Per Annum			-
	81001	CAT B - Medium Scale (3-5 Vehicles)	..	..	700.00	765
	81002	CAT C - Small Scale (1-2 Vehicles)	..	..	500.00	547
82	A.	ICE CREAM/YOGHURT DEALERS	Per Annum			-
	82001	CAT E - Wholesale/Depot	..	1,890.00	180.00	197
	82002	CAT F - Retail	..	490.00	120.00	131
83	A.	INTERIOR/EVENT DECORATORS	Per Annum			-
	83001	CAT A - Companies (Large)	..	1,050.00	350.00	383
	83002	CAT B - Companies (Medium)	..	630.00	250.00	273
	83003	CAT C - Individuals	..	280.00	150.00	164
84	A.	JEWELLERY SHOPS	Per Annum			-
	84001	CAT A - Retail (Large)	..	2,100.00	150.00	164
	84002	CAT B - Retail (Medium)	..	770.00	120.00	131
	84003	CAT C - Retail (Small)	..	420.00	100.00	109
	84004	CAT D - Table Top	..	105.00	80.00	87
85	B.	JEWELLERY REPAIRERS				-
		(WATCHES/BRACELETS, ETC.)	Per Annum			-
	85001	CAT 'A'	..	210.00	40.00	44
	85002	CAT 'B'	..	105.00	35.00	38
86	A.	JOB PLACEMENT AGENCIES	Per Annum			-
	86001	CAT 'A'	..	2,520.00	1,800.00	1,968
	86002	CAT 'B'	..	980.00	700.00	765
	86003	CAT 'C'	..	420.00	300.00	328
87	A.	KEY CUTTERS	Per Annum	90.00	50.00	55
88	A.	LANDSCAPERS/HORTICULTURALIST	Per Annum			-
	88001	CAT A - Large Scale	..	280.00	250.00	273

	88002	CAT B - Medium Scale	..	189.00	160.00	175
	88003	CAT C - Small Scale	..	126.00	120.00	131
89	A.	LAUNDARY SERVICES	Per Annum			-
	89001	CAT A - Large Scale	..	1,190.00	150.00	164
	89002	CAT B - Medium Scale	..	630.00	120.00	131
	89003	CAT C - Small Scale	..	140.00	100.00	109
90	A.	LEATHER WORKS	Per Annum			-
	90001	CAT C - Producers (Handmade)	..	420.00	100.00	109
	90002	CAT D - Repairers (e.g Cobbler or Shoe Shine)	..	150.00	80.00	87
	90003	CAT E - Small of CAT-D	50.00	55
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<i>Main Item</i>	<i>Sub Item</i>	<i>Item Description</i>	<i>Frequency/ Measure</i>		<i>2021</i>	<i>2022</i>
					<i>GH¢</i>	<i>GH¢</i>
91	A.	LICENCED ARMS & AMMUNITION DEALERS	Per Annum			-
	91001	CAT 'A'	.. ..	12,600.00	9,000.00	9,842
	91002	CAT 'B'	.. ..	6,300.00	4,500.00	4,921
92	A.	LIVESTOCKS	Per Annum			-
	92001	CAT A - Very Large-sized	.. ..	2,100.00	1,500.00	1,640
	92002	CAT B - Large-sized	.. ..	1,400.00	1,000.00	1,094
	92003	CAT C - Medium-sized (100 & Above)	.. ..	1,050.00	200.00	219
	92004	CAT D - Small-sized (Below 100)	.. ..	630.00	100.00	109
	92005	CAT E - Very Small-sized	.. ..	210.00	40.00	44
93	A.	LUMBER BUSINESS (INCLUDING SAW MILL)	Per Annum			-
	93001	CAT 'A' (With Milling Machine)	.. ..	..	2,000.00	2,187
	93002	CAT 'B' (No Milling)	.. ..	..	300.00	328
	93003	CAT 'C' Others	.. ..	..	300.00	328
94	A.	MANUFACTURING/PROCESSING COMPANIES	Per Annum			-
	94001	CAT F - National (Small Scale)	.. ..	12,600.00	9,000.00	9,842
	94002	CAT G - Local (Large Scale)	.. ..	11,550.00	8,250.00	9,021
	94003	CAT H - Local (Medium Scale)	.. ..	10,500.00	7,500.00	8,201
	93004	CAT I - Local (Small Scale)	.. ..	7,700.00	5,500.00	6,014
95	A.	MARKETS & OTHER FACILITIES' MANAGEMENT COMPANIES	Per Annum			-
	95001	CAT A - Large Scale	.. ..	21,000.00	15,000.00	16,403
	95002	CAT B - Medium Scale	.. ..	11,900.00	8,500.00	9,295
	95003	CAT C - Small Scale	.. ..	2,380.00	1,700.00	1,859
96	A.	MATTRESS/FOAM PRODUCTS DEALERS	Per Annum			-
	96001	CAT B - Wholesalers with Showrooms	.. ..	1,260.00	400.00	437
	96002	CAT C - Retailers (Medium Scale)	.. ..	630.00	200.00	219
	96003	CAT D - Retailers (Small Scale)	.. ..	350.00	150.00	164
97	A.	METAL FABRICATIONS	Per Annum			-
	97001	CAT C - Domestic Milling Machines	.. ..	1,400.00	400.00	437
	97002	CAT D - Canopies and Scaffolding	.. ..	840.00	200.00	219
	97003	CAT E - Pot, Coal Pots and Sheet Moulders	.. ..	420.00	150.00	164
	97004	CAT F - Chairs and Beds, etc.	.. ..	315.00	100.00	109
98	A.	MILLING BUSINESSES (FOR FOOD) CORN/RICE	Per Annum			-
	98001	CAT A - Above 3 Machines	.. ..	210.00	160.00	175
	98002	CAT B - 2-3 Machines	.. ..	126.00	80.00	87
	98003	CAT C - 1 Machine Only	.. ..	63.00	60.00	66
99	A.	MINERAL WATER PRODUCERS	Per Annum			-
	99001	CAT A - Bottled, Sachet & Filtered Water	.. ..	2,800.00	2,000.00	2,187

	99002	CAT B - Bottled & Sachet Water	.. ..	2,100.00	1,500.00	1,640
	99003	CAT C - Sachet Water	1,050.00	700.00	765
	99004	CAT C - Sachet Water	500.00	547
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Main Item	Sub Item	Item Description	Frequency/ Measure		2021	2022
					GH¢	GH¢
	B	MINERAL WATER DISTRIBUTION/SALES				-
10	10001	CAT A - Depot	..	1,260.00	200.00	219
	10002	CAT B - Wholesale	..	840.00	150.00	164
	10003	CAT C - Retail (large)	..	420.00	100.00	109
	10004	CAT D - Retail (medium)	..	168.00	80.00	87
	10005	CAT E - Retail (small)		70.00	60.00	66
101	A.	MINING COMPANIES' REGISTRATION				-
	10101	CAT A - Large Scale			15,000.00	16,403
	10102	CAT B - Medium Scale			13,000.00	14,216
	10103	CAT C - Small Scale			12,000.00	13,122
	10104	CAT D - Prospecting	..	..	10,000.00	10,935
	10105	CAT E - Publication			5,500.00	6,014
	10106	CAT F - Salt Mining	..	..	1,000.00	1,094
102	B.	MINING OPERATING LICENCE				-
	10201	CAT A - Large Scale		105,000.00	75,000.00	82,013
	10202	CAT B - Medium Scale		63,000.00	45,000.00	49,208
	10203	CAT C - Small Scale		15,400.00	11,000.00	12,029
103	A.	MOBILE PHONE & ACCESSORIES				-
		SALES/ASSEMBLYING/REPAIRS				-
	10301	CAT A - Import/Assembling Wholesale/Retail/Repairs	..	3,500.00	200.00	219
	10302	CAT B - Import/Wholesale/Retail/Repairs	..	2,100.00	180.00	197
	10303	CAT C - Retail/Repairs	..	630.00	120.00	131
	10304	CAT D - Retail Only	..	350.00	100.00	109
	10305	CAT E - Retail Only	..	280.00	60.00	66
	10306	CAT E - Retail Only (small)		182.00	50.00	55
104	B.	MOBILE PHONE CARDS SALES	..	..		-
	10401	CAT A - Distribution/Retail		630.00	80.00	87
	10402	CAT B - Distribution Only	..	490.00	60.00	66
105	A.	MOBILE SALES VANS (PER VEHICLE)			250.00	273
	B.	Non-Resident				-
	10501	Mobile Sales Van	Per Visit		50.00	55
106	A.	MUSICAL INSTRUMENT SALES	Per Annum			-
	10601	CAT A - Wholesale/Retail		210.00	180.00	197

	10602	CAT B - Retail (Medium)		168.00	150.00	164
	10603	CAT C - Retail (Small)		126.00	120.00	131
107	A.	NON-GOVERNMENTAL INSTITUTION				-
		REGISTRATION	Onetime payment			-
	10701	CAT A - International NGOs/CSOs			100.00	109
	10702	CAT B - Local NGOs/CSOs			80.00	87
	10703	CAT C - Community CSOs/CSOs			70.00	77
108	B.	NON-GOVERNMENTAL INSTITUTION				-
		INSTITUTIONS (RENEWAL)	Per Annum			-
	10801	CAT A - International NGOs/CSOs	..	350.00	100.00	109
	10802	CAT B - Local NGOs/CSOs	..	280.00	60.00	66
	10803	CAT C - Community CSOs/CSOs	..	140.00	40.00	44
	10804	CAT D - NGO/CSOs Renewal is Subjected to 20% Discount				-
109	A.	OPTICAL SERVICES				-
	10901	CAT C - Small Scale	..	210.00	200.00	219
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<i>Main Item</i>	<i>Sub Item</i>	<i>Item Description</i>	<i>Frequency/ Measure</i>		<i>2021</i>	<i>2022</i>
					<i>GH¢</i>	<i>GH¢</i>
110	A.	PHARMACEUTICAL COMPANIES	Per Annum			-
	11001	CAT D - Pharmacy/Chemist Shop (Large)	.. ..	..	400.00	437
	11002	CAT E - Pharmacy/Chemist Shop (Medium)	.. ..	..	300.00	328
	11003	CAT F - Licensed Chemical Shop (Large)	.. ..	315.00	250.00	273
	11004	CAT G - Licensed Chemical Shop (Medium)	.. ..	..	200.00	219
	11005	CAT H - Licensed Chemical Shop (Small)	.. ..	..	150.00	164
111	A.	PHOTOGRAPHERS / VIDEO OPERATORS	Per Annum			-
	11101	CAT A - Photo/Video Company with Labs	.. ..	1,190.00	180.00	197
	11102	CAT B - Photo/Video Company without Labs	.. ..	630.00	120.00	131
	11103	CAT C - Photographic Laboratory	.. ..	448.00	100.00	109
	11104	CAT D - Photo Shops/Studio Only	.. ..	280.00	80.00	87
	11105	CAT E - Individual Video and				-
		Photography Operators .. ..	.. ..	126.00	100.00	109
112	A.	PLASTICS PROCESSING AND MANUFACTURING COMPANIES	Per Annum			-
	11201	CAT C - Others (Householdwares)	.. ..	1,820.00	1,300.00	1,422
	11202	CAT D - Polyethylene	.. ..	630.00	450.00	492
113	B.	PLASTIC PRODUCT SALES (INCLUDING WATER TANKS)	Per Annum			-
	11301	CAT A - Wholesale (Large)	.. ..	490.00	200.00	219
	11302	CAT B - Wholesale (Small)	.. ..	350.00	160.00	175
	11303	CAT C - Retail (Large)	.. ..	140.00	140.00	153
	11304	CAT D - Retail (Medium)	.. ..	126.00	100.00	109
	11305	CAT E - Retail (Small)	.. ..	105.00	80.00	87
	11306	CAT F - Polyethylene Sellers Only	.. ..	70.00	60.00	66
114	A.	PLYWOOD MANUFACTURERS	Per Annum	..	2,000.00	2,187
115	B.	PLYWOOD SELLERS	Per Annum			-
	11501	CAT 'A'	.. ..	..	160.00	175
116	A.	POULTRY FARMS	Per Annum			-
	11601	CAT A - Above 2000 Birds	.. ..	770.00	250.00	273
	11602	CAT B - Up to 2000 Birds	.. ..	630.00	200.00	219
	11603	CAT C - Up to 1000 Birds	.. ..	420.00	150.00	164
	11604	CAT D - Up to 500 Birds	.. ..	210.00	100.00	109
117	A.	PRINTING HOUSES	Per Annum			-
	11701	CAT B - Medium Scale	.. ..	..	500.00	547
	11702	CAT C - Small Scale	.. ..	..	300.00	328
	11703	CAT D – Binders	.. ..	..	100.00	109
	11704	CAT E – Others	.. ..	..	80.00	87
	11705	CAT F - Newspaper/Periodicals Vendors	.. ..	..	80.00	87

118	A.	PRIVATE MEAT VAN	Per Annum	168.00	150.00	164
119	A.	PRIVATE RECREATIONAL PARKS	Per Annum			-
	11901	CAT A - Large Scale	.. ..	2,100.00	1,000.00	1,094
	11902	CAT B - Medium Scale	.. ..	1,540.00	850.00	929
	11903	CAT C - Small Scale	.. ..	1,120.00	600.00	656
120	A.	PRIVATE SECURITY	Per Annum			-
	12001	CAT 'A'	6,300.00	1,000.00	1,094
	12002	CAT 'B'	4,200.00	800.00	875
	12003	CAT 'C'	2,520.00	600.00	656
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<i>Main Item</i>	<i>Sub Item</i>	<i>Item Description</i>	<i>Frequency/ Measure</i>		<i>2021</i>	<i>2022</i>
					<i>GH¢</i>	<i>GH¢</i>
121	A.	PROFESSIONAL FIRMS/INDIVIDUALS	Per Annum			-
	1	Architectural, Auditing, Accounting, Engineering, Legal Firms etc.				-
	12101	CAT A – Local	.. ..	2,100.00	300.00	328
	12102	CAT B – Partnership		1,400.00	250.00	273
	12103	CAT C - Solo (Sole Proprietorship)	.. ..	1,050.00	200.00	219
	12104	CAT D – Others	... ..	630.00	100.00	109
	2	Draughtsmanship Business				-
	12105	CAT ‘A’	.. ..	490.00	300.00	328
	12106	CAT ‘B’	.. ..	280.00	250.00	273
122	A.	PUBLISHING HOUSES	Per Annum			-
	12201	CAT C - Publishing Only	.. ..	2,100.00	1,500.00	1,640
123	A.	QUARRY/SAND OPERATORS	Per Annum			-
	12301	CAT A - Mechanised Quarry (Large)	.. ..	3,500.00	2,500.00	2,734
	12302	CAT B - Mechanised Quarry (Small)	.. ..	2,380.00	1,700.00	1,859
	12303	CAT C - Sand Winning	.. ..	630.00	450.00	492
	12304	CAT D - Stone Contractors	.. ..	490.00	350.00	383
	12305	CAT E - Manual Stone Crackers/Labourers	.. ..	84.00	60.00	66
	A.	REAL ESTATE OPERATORS	Per Annum			-
124	1	Agents				-
	12401	CAT A - Large Scale	.. ..	4,200.00	3,000.00	3,281
	12402	CAT B - Medium Scale	.. ..	2,800.00	2,000.00	2,187
	12403	CAT C - Small Scale	.. ..	1,260.00	900.00	984
	2	Developers				-
	12404	CAT A - Large Scale	.. ..	20,250.00	10,000.00	10,935
	12405	CAT B - Medium Scale	.. ..	16,500.00	9,000.00	9,842
	12406	CAT C - Small Scale	.. ..	1,350.00	7,500.00	8,201
	3	Property Managers				-
	12407	CAT A - Large Scale (International)	.. ..	7,560.00	5,400.00	5,905
	12408	CAT B - Medium Scale (National)	.. ..	2,800.00	2,000.00	2,187
	12409	CAT C - Small Scale (Local)	.. ..	630.00	450.00	492
125	A.	RECYCLING PLANTS/COMPANIES	Per Annum			-
	12501	CAT ‘A’	.. ..	4,200.00	3,000.00	3,281
	12502	CAT ‘B’	.. ..	3,500.00	2,500.00	2,734
	12503	CAT ‘C’	.. ..	2,800.00	2,000.00	2,187
	12504	CAT ‘D’	.. ..	1,820.00	1,300.00	1,422
126	A.	ELECTRICAL APPLIANCE REPAIRS (E.G. REFRIGERATOR, AIR CONDITION, IRON, ETC.)				-
	12601	CAT ‘A’	.. ..	630.00	80.00	87

	12602	CAT 'B'	.. ..	490.00	60.00	66
	12603	CAT 'C'	.. ..	..	50.00	55
	12604	CAT 'D'	.. ..	..	40.00	44
127	A.	REFUSE DUMP CONTAINER MANAGERS	Per Annum			-
	12701	CAT 'A'	.. ..	..	350.00	383
	12702	CAT 'B'	300.00	328
	12703	CAT 'C'	200.00	219
128	A.	REGISTRATION OF ASSOCIATIONS & RELIGIOUS				-
						-
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Main Item	Sub Item	Item Description	Frequency/ Measure		2021	2022
					GH¢	GH¢
		BODIES (Business/Trade & Club)	Per Annum	..	250.00	273
129	A.	RUBBER STAMP MAKERS	Per Annum	84.00	80.00	87
130	A.	SAFETY GOODS/ACCESSORIES	Per Annum	..	50.00	55
	1	Protective Wears				-
	13001	CAT 'A'	.. ..	1,820.00	80.00	87
	13002	CAT 'B'	.. ..	1,260.00	60.00	66
	13003	CAT 'C'	.. ..	1,050.00	40.00	44
	2	Fire Extinguisher Dealers	Per Annum			-
	13004	CAT 'A'	.. ..	490.00	200.00	219
	13005	CAT 'B'	.. ..	280.00	150.00	164
131	A.	SCRAP DEALERS	Per Annum			-
	13101	Registration per point	.. ..		150.00	164
	13102	Renewal of Registration (Per Point)	.. ..	2,800.00	100.00	109
	13103	CAT B - Medium Scale	.. ..	2,240.00	300.00	328
	13104	CAT B - Small Scale	.. ..	770.00	250.00	273
	13105	CAT C - Collection Points				-
		(Per Point Per Annum) .. ..	.. ..	420.00	150.00	164
	13106	Temporarily Structure for Scrap Dealers	.. ..	189.00	55.00	60
132	A.	SERVICE/FILLING STATIONS	Per Annum			-
	13201	CAT A - Muli Purpose - Large				-
		(eg. Fuel, Shopping Centre, Vulcanizing, Washing bay, etc.)	.. ..	9,800.00	2,500.00	2,734
	13202	CAT B - Muli Purpose - Medium				-
		(eg. Fuel, Shopping Centre, Vulcanizing, Washing bay, etc.)	.. ..	7,700.00	2,000.00	2,187
	13203	CAT C - Fuel and Shopping Centres	.. ..	6,300.00	1,500.00	1,640
	13204	CAT D - Fuel, and Washing Bay	.. ..	5,775.00	1,200.00	1,312
	13205	CAT E - Fuel Only	.. ..	4,900.00	1,000.00	1,094

	13206	CAT F - Surface Tank Points	...	770.00	300.00	328
	13207	CAT G - Kerosene	...	420.00	90.00	98
	13208	CAT H - LPG Retail Points of CAT A	...	2,800.00	300.00	328
	13209	CAT I - LPG Retail Points of CAT B	...	1,260.00	200.00	219
	13210	CAT J - LPG Only (Large)	...	2,800.00	200.00	219
	13211	CAT K - LPG Only (Small)	...	1,050.00	150.00	164
133	A	SIGNAGE MAKERS	Per Annum			-
	13301	CAT A - Digital	...	1,050.00	750.00	820
	13302	CAT B - Non-digital	...	840.00	600.00	656
134	B	SIGNAGE WRITERS	Per Annum			-
	13401	CAT A - Electronic	...	840.00	100.00	109
	13402	CAT B - Manual	...	490.00	50.00	55
135	A	SPARE PARTS SALES OUTLETS (NEW)	Per Annum			-
	13501	Category A - Importers/Wholesalers Only	...	..	250.00	273
	13502	Category B - Retailers (Large)	...	..	200.00	219
	13503	Category C - Retailers (Medium)	180.00	197
	13504	Category D - Retailers (Small)	150.00	164
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<i>Main Item</i>	<i>Sub Item</i>	<i>Item Description</i>	<i>Frequency/ Measure</i>		<i>2021</i>	<i>2022</i>
					<i>GH¢</i>	<i>GH¢</i>
136	B	SPARE PARTS Sales OUTLETS (SECOND-HAND)	Per Annum			
	13601	Category A - Second-Hand Engine Shops	.. ..	..	250.00	273
	13602	Category B - Retailers (Large)	.. ..	..	200.00	219
	13603	Category C - Retailers (Medium)	.. ..	..	180.00	197
	13604	Category D - Retailers (Small)	.. ..	..	150.00	164
	13605	Category E - Kiosk/Table Top	.. ..	..	100.00	109
137	A.	STRAW BASKETS WEAVERS AND SALES	Per Annum	..	60.00	66
138	A.	TELECOMMUNICATION COMPANIES	Per Annum			-
	1	<i>Internet (Data) Services Providers</i>				-
	13801	CAT 'A'	.. ..	6,300.00	4,500.00	4,921
	13802	CAT 'B'	.. ..	3,500.00	2,500.00	2,734
	13803	CAT 'C'	.. ..	1,260.00	1,000.00	1,094
	2	<i>Phone and Internet Services Providers</i>				-
	13804	CAT A - Head Office	.. ..	28,000.00	20,000.00	21,870
	13805	CAT B - Regional/Municipal/District Office	Per Site ..	25,200.00	1,500.00	1,640
	13806	CAT C - Service Centres	.. ..	18,900.00	14,000.00	15,309
	13807	CAT D - Outsourced Service Centres	.. ..	12,600.00	10,000.00	10,935
	13808	Tower Infrastructure Centres	.. ..	12,600.00	10,000.00	10,935
139	A	TERRAZZO MAKING	Per Annum			-
	13901	CAT A - Two Machines and Above	.. ..	770.00	300.00	328
	13902	CAT B - One Machine	.. ..	420.00	200.00	219
140	A	TIMBER PRODUCTS RETAIL OUTLETS	Per Annum			-
	14001	CAT A - Large Scale	.. ..	..	240.00	262
	14002	CAT B - Medium Scale	.. ..	..	180.00	197
	14003	CAT C - Small Scale	.. ..	..	150.00	164
	14004	CAT C - Wood Sellers	.. ..	..	150.00	164
	14005	CAT A - Above 24 Seater	.. ..	..	450.00	492
	14006	CAT B - Up to 24 Seater	.. ..	..	350.00	383
	14007	CAT C - 9-16 Seater	.. ..	..	150.00	164
	14008	CAT D - Up to 8 Seater	.. ..	..	100.00	109
	14009	CAT E - Bottoms				-
141		TOURISM LICENCED FACILITIES	Per Annum			-
	A.	<i>Accommodation Facilities</i>				-
		Hotels/ Beach Resorts/ Motels				-
	14101	CAT A		1,050.00	345.00	377
	14102	CAT B	.. ..	840.00	230.00	252
	B.	<i>Guest Houses (4-9 Rooms)</i>	.. ..	770.00	550.00	601
	14103	CAT A	.. ..	..	172.00	188

	14104	CAT B	.. ..	..	85.00	93
	C.	Budget Hotels				-
	14105	CAT A - Association Members				-
	14106	CAT B - Non-Association Members				-
	D.	Hostels (Private):	.. ..	..		-
	14107	CAT A - Above 50 Beds		2,100.00	1,000.00	1,094
	14108	CAT B - 21-50 Beds	1,400.00	350.00	383
		-11-20 Beds	1,260.00	300.00	328
	14109	CAT C - Up to 10 Beds	980.00	250.00	273
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<i>Main Item</i>	<i>Sub Item</i>	<i>Item Description</i>	<i>Frequency/ Measure</i>		<i>2021</i>	<i>2022</i>
					<i>GH¢</i>	<i>GH¢</i>
	E.	Body Building Gym				-
	14110	CAT A - Large Scale (Club Setting) ..		630.00	120.00	131
	14111	CAT B - Medium Scale ..		420.00	100.00	109
	14112	CAT C - Small Scale ..		210.00	80.00	87
	F.	Eating/Catering Houses Restaurants				-
	14113	CAT A - Grade 1 ..		2,700.00	250.00	273
	14114	CAT B - Grade 2 ..		1,600.00	200.00	219
	14115	CAT C - Grade 3 ..		800.00	120.00	131
	G.	Informal Catering Services				-
		Traditional Catering Establishments (Chop Bars)				-
	14116	CAT A - Grade 1 ..		630.00	150.00	164
	14117	CAT B - Grade 2 ..		350.00	100.00	109
	14118	CAT C - Grade 3 ..		..	60.00	66
	14119	CAT D - Grade 3 ..		..	40.00	44
	H.	Drinking Bars				-
	14120	CAT A - Grade 1 ..		630.00	150.00	164
	14121	CAT B - Grade 2 ..		350.00	120.00	131
	14122	CAT C - Grade 3 ..		..	100.00	109
	I.	Snack Bars				-
	14123	CAT A - Grade 1 ..		456.00	100.00	109
	14124	CAT B - Grade 2 ..		457.00	80.00	87
	14125	Outdoor Catering Establishments				-
	14126	CAT A - Grade 1 ..		459.00	300.00	328
	14127	CAT B - Grade 2 ..		460.00	90.00	98
	14128	CAT C - Grade 3 ..		..	40.00	44
	J.	Local Fast Food Vendors				-
	14129	CAT A - Grade 1 ..		462.00	100.00	109
	14130	CAT B - Grade 2 ..		463.00	80.00	87
	14131	CAT C - Grade 3 ..			60.00	66
	K.	Event Houses /DSTV/Video Show Centres				-
	14132	CAT A - Large Scale (2 or more T.V Screens) ..		2,100.00	150.00	164
	14133	CAT B - Medium Scale (1 T.V Screen with Big Space)		1,680.00	120.00	131
	14134	CAT C - Small Scale (1 T.V with Small Space) ..		1,875.00	100.00	109
	L.	Nightclubs and Theatres Nightclub				-
	14135	CAT A - Grade 1 ..		2,310.00	300.00	328
	14136	CAT B - Grade 2 ..		1,050.00	200.00	219

	M.	Pub				-
	14137	CAT B - Big Space ..		1,260.00	400.00	437
		CAT C - Small Space ..		525.00	300.00	328
	N	Movie House				-
	14138	CAT A - Grade 1 ..		1,750.00	250.00	273
	14139	CAT B - Grade 2 ..		1,050.00	150.00	164
	O	Travel Trade Enterprises Car Hiring/Rental Services				-
	14140	CAT A - Large Scale ..		1,260.00	1,000.00	1,094
	14141	CAT B - Medium Scale ..		840.00	700.00	765
	14142	CAT C - Small Scale ..		420.00	400.00	437
Main Item	Sub Item	Item Description	Frequency/ Measure		2021	2022
					GH¢	GH¢
142	A	TRANSPORT COMPANIES	Per Annum			
		Road				
	14201	CAT B - Operating from Publicly				
		Owned Terminal	.. . . .	9,100.00	800.00	875
	B.	Rail				-
143	A.	Transport Unions (Lorry Park Operators)	Per Annum ..	..		-
144	A.	TREATMENT/STORAGE PLANTS	Per Annum			-
145	A.	TYRE/BATTERY DEALERS – NEW	Per Annum		500.00	547
	14501	CAT A – Wholesale	.. . . .	..	100.00	109
	14502	CAT B - Retail	.. . . .	..	80.00	87
146	B.	TYRE/BATTERY DEALERS – USED	Per Annum			-
	14601	CAT A – Wholesale	.. . . .	..	200.00	219
	14602	CAT B – Retail	.. . . .	..	150.00	164
	14603	CAT C - Wayside	.. . . .	..	120.00	131
147	A	TV & RADIO REPAIRS	Per Annum			-
	14701	CAT A -	.. . . .	126.00	80.00	87
	14702	CAT B -	.. . . .	..	40.00	44
148	A	URINAL OPERATORS (PRIVATE)	Per Annum			-
	14801	CAT A - Large Scale	.. . . .	210.00	80.00	87
	14802	CAT B - Medium Scale	.. . . .	126.00	60.00	66
	14803	CAT C - Small Scale	.. . . .	84.00	40.00	44
149	A	VEHICLE – DRIVER'S REGISTRATION	Onetime Payment			-
	14901	Taxi Licence	.. . . .	35.00	15.00	16
	14902	Trotro/Bus Licence	.. . . .	49.00	35.00	38
	14903	Heavy Duty Licence	.. . . .	84.00	60.00	66
	14904	Multi-Purpose Licence	.. . . .	105.00	75.00	82
	14905	Tractor Licence	.. . . .	63.00	45.00	49

	14906	Truck Vehicle Licence	.. . . .	105.00	75.00	82
	14907	Tanker Vehicle Licence	.. . . .	105.00	75.00	82
	14908	Earth/ Excavating/Levelling Machinery Licence	.. . . .	126.00	90.00	98
	B.	VEHICLE STICKERS FOR EMBOSSEMENT	Per Annum			-
150	1	General				-
	15001	Taxi (5.00 & 35.00)	.. . . .	77.00	40.00	44
	15002	Heavy Duty (7.00 & 40.00)	.. . . .	105.00	70.00	77
	15003	Light Duty (5.00 & 40.00)	.. . . .	98.00	60.00	66
	15004	Multi-Purpose (5.00 & 45.00)	.. . . .	49.00	80.00	87
	15005	4 - Wheel Cart (Truck)	.. . . .	5.60	10.00	11
	15006	1 & 2- Wheel Cart	.. . . .	2.80	5.00	5
	15007	Tricycles/ Motorcycles (Per Unit)	.. . . .	77.00	5.00	5
	15008	Bicycle (Per Unit)	.. . . .	42.00	5.00	5
	2	Buses/Trotro				-
	15009	46 Passengers and above (5.00 & 50.00)	.. . . .	98.00	80.00	87
	15010	34 - 45 Passengers (5.00 & 45.00)	.. . . .	77.00	80.00	87
	15011	24 - 33 Passengers (7.00 & 40.00)	63.00	70.00	77
	15012	8 - 23 Passengers (6.00 & 40.00)	49.00	70.00	77
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<i>Main Item</i>	<i>Sub Item</i>	<i>Item Description</i>	<i>Frequency/ Measure</i>		<i>2021</i>	<i>2022</i>
					<i>GH¢</i>	<i>GH¢</i>
	3	Trucks				-
	15013	Articulated/Timber Trucks	.. ..	189.00	160.00	175
	15014	Cargo Trucks (Above 10 Tonnes)	.. ..	119.00	120.00	131
	15015	Cargo Trucks/Kia (Below 10 Tonnes)	.. ..	84.00	100.00	109
	15016	Tipper Trucks				-
	15017	Up to 9.5 Cubic Metres	..	126.00	110.00	120
	15018	10 - 14 Cubic Metres	..	238.00	220.00	241
	15019	15 - 25 Cubic Metres	..	350.00	300.00	328
	4	Tankers				-
	15020	1,100 - 1,500 Gallon Capacity	..	280.00	260.00	284
	15021	2,000 - 2,500 Gallon Capacity	..	420.00	360.00	394
	15022	3,000 - 7,000 Gallon Capacity	..	490.00	400.00	437
	5	Bulldozers				-
	15023	- D. 6	..	350.00	300.00	328
	15024	- D. 7	..	490.00	400.00	437
	15025	- D 8	..	630.00	500.00	547
	15026	Excavator	..	350.00	440.00	481
	15037	Flat Truck	..	700.00	550.00	601
	6	Forklift				-
	15028	21 Tonnes and Above	..	350.00	300.00	328
	15029	1 - 20 Tonnes	..	280.00	250.00	273
	7	Crane Mounted				-
	15030	60 - 100 Tonnes	..	98.00	100.00	109
	15031	101 - 150 Tonnes	..	126.00	110.00	120
	15032	151 - 250 Tonnes & Above	..	140.00	120.00	131
	15033	Prime Mover	..	700.00	550.00	601
	15034	Motor Grader (125 HPL)	..	490.00	400.00	437
	15035	Pavement Compactor	..	238.00	220.00	241
	15036	Pavement Roller	..	238.00	220.00	241
	15037	Low Loader	..	238.00	220.00	241
	15038	Pay Loaders	..	238.00	220.00	241
	15039	Large Track-excavators	..	490.00	400.00	437
	15040	Vibrator Roller	..	238.00	220.00	241
	15041	Excavator Loader	..	238.00	220.00	241
	15042	Wheel Tractor	..	238.00	220.00	241
	15043	Air Compressor	..	238.00	220.00	241
	15044	Static Roller (10-12)	..	238.00	220.00	241
	15045	Plate Compactor	..	238.00	220.00	241
	8	Other Vehicles				-

	15046	Cesspit Emptier	..	490.00	400.00	437
	15047	Hearse	..	238.00	220.00	241
	15048	Towing Truck	..	140.00	120.00	131
	15049	Tractors	..	238.00	220.00	241
	15050	Roll-on Roll-off	..	84.00	60.00	66
151	A.	VETINARY CLINIC/HOSPITAL	Per Annum			-
	15101	CAT D - Shop Only	..	420.00	300.00	328
152	A.	WOOD FUEL	Per Annum			-
	15201	CAT A - Charcoal Producers	..	..	200.00	219
	15202	CAT B - Firewood Sellers (Large)	..	..	120.00	131
	15203	CAT C - Firewood Sellers (Medium)	..	..	70.00	77
	15204	CAT D - Firewood Sellers (Small)	50.00	55
	15205	CAT E - Charcoal Sellers	40.00	44
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		FEES				
<i>Main Item</i>	<i>Sub Item</i>	<i>Item Description</i>	<i>Frequency/ Measure</i>		<i>2021</i>	<i>2022</i>
					<i>GH¢</i>	<i>GH¢</i>
1	A.	BURIAL FEES				
	1	General Burial Fees	Per Burial			
	10001	Burial Fee for Minor(1-17 years)	..	28.00	20.00	22
	10002	1 Burial Fees for Adult(18 years		63.00	30.00	33
		GRAVE SPACE CHARGE		1,050.00		-
	10003	Permit per Minor	..		40.00	44
	10004	Permit per Adult			80.00	87
	10005	CAT C - Adults (Outside Distric Capital)	..	8,400.00	80.00	87
	10006	CAT D - Tombstone e.g. Marble, Terrazzo, Vault	..	10,000.00	1,000.00	1,094
	10007	CAT D - Tombstone e.g. Marble, Terrazzo, Vault (Outside Oda)		8,400.00	500.00	547
	10008	CAT E- Concrete Vault with Building	..		3,000.00	3,281
	10009	CAT F- Concrete Vault with Iron Bars/ chain fencing			5,000.00	5,468
	10010	Unauthorized space fine				
	2	Grave Space Reservation		1,260.00		-
	10011	Burials at Home	Per burial		15,000.00	16,403
	3	Exhumation of Corpse	Per Court Order		5,000.00	5,468
	10012	CAT A	.. ..		5,000.00	5,468
	10013	CAT B - Vulnerable/ Needy	.. ..		500.00	547
2		CONSERVANCY				-
	A.	Franchised				-
	20001	Franchise - Public Toilet Operators	Per Month	2.10	100.00	109
	20002	Public Toilet Payment Outside Oda	Per Month	1.05	10.00	11
	20003	WC	Per Visit		1.00	1
	20004	KVIP	Per Visit	1.40	0.50	1
	B.	Assembly Operated		..		-
	20005	Public Toilet	Per Visit	1.40	0.30	0
	20006	Public Bathhouse	..	2.10	1.00	1
	20007	Public Bathhouse (No Shower)	Per Visit	0.70	1.00	1
	20008	Public Bathhouse (With Shower)	Per Visit		2.00	2
	20009	Public Urinals	Per Visit		0.20	0
3		BUSINESS & OTHER PROMOTION				-
	30001	Crusade Outreach /Concert Programmes	Per Day/2 Hrs		50.00	55
	30002	CAT A – Residents	Per Day		50.00	55
	30003	CAT B - Non-Resident	Per Day	..	80.00	87
		Business Promotion	Per Day	..		-
	30004	CAT C – Resident	Per Day		100.00	109

	30005	CAT D - Non-Resident	Per Day	..	150.00	164
	30006	Gospel Crusade		..		-
	30007	CAT A – Residents	Per Day	..	30.00	33
	30008	CAT B - Non-Resident	Per Day	..	50.00	55
	30009	CAT C – Resident	Per Night		80.00	87
	30010	CAT D - Non-Resident	Per Night		120.00	131
4	A.	ENVIRONMENTAL HEALTH INSPECTION				-
		And Certificate Fee	Per Visit	210.00		-
	1	Suitable (Health) Certificate				-
	40001	CAT - C Food Vendors			30.00	33
	2	Dumping Of Refuse		..		-
	40002	Refuse Dumping at Collection Point(CAT. A)	per head			-
	40003	Refuse Dumping at Collection Point (CAT. B)	per trip		-	44
		EXPORT / CONVEYANCE				-
5	A.	Animals				-
	50001	Cow (Foreign Heardsmen)	Per animal	15.75	10.00	11
	50002	Cow (Local Heardsmen)	Per animal	16.80	8.00	9

<i>Main Item</i>	<i>Sub Item</i>	<i>Item Description</i>	<i>Frequency/ Measure</i>		<i>2021</i>	<i>2022</i>
					<i>GH¢</i>	<i>GH¢</i>
	50003	Sheep, Goats, Pigs, Donkey, Dog etc.	Per animal	8.40	3.00	3
	50004	Birds	Per bird	2.80	2.00	2
	50005	Fish	Per basket	4.20	3.00	3
	50006	Bush Meat	Per animal	4.20	3.00	3
	50007	Bamboo	Per 100 Culms	21.00	15.00	16
	50008	Cotton (Articulated Truck, Kia, Mummy Truck, Abossey Okai Macho, Motor king etc.)	Per load	77.00	20.00	22
	B.	Firewood		..		-
	50009	1 - 2 Tons of Lorry	Per load	..	20.00	22
	50010	3 - 4 Tons of Lorry	Per load	..	30.00	33
	50011	5 - 6 Tons of Lorry	Per load		40.00	44
	50012	7 & above	Per load		50.00	55
	50013	Fruits (Banana, Mango, Pawpaw, Pineapple, Pear, Oranges etc.)	Per crate/bag/	5.60	4.00	4
	50014	Coconut	Per load		5.00	5
	50015	Milled Foods (Corn Dough, Cassava Dough, Groundnut Paste , Gari etc			6.00	7
	50016	Palm Fruit (Articulated, Kia, Mummy Truck, 'Abossey Okai Macho', Motor king etc.)	Per Load		35.00	38
	50017	Operation Fee for Sand/Stone by Tipper Truck				-
		Double Axle	Per Annum		350.00	383
	50018	Operation fee for Sand/Stone by Tipper Truck Single Axle	Per Annum		250.00	273
	50019	Permit for Sand/Stone Winning by Landlord	Per Annum		100.00	109
	50020	Conveyance of Sand/Stone by Tipper Truck:				-
	50021	Double axle Non-Resident	Per Trip		70.00	77
		Double axle Resident	Per Trip		50.00	55
	50022	Conveyance of Sand/Stone by Tipper Truck:				-
		Single Axle Non-Resident	Per Trip		50.00	55
						-
	50023	Resident Single Axle	Per Trip		30.00	33
						-
	50024	Registration Fee for Resident Tipper Trucks	Per Annum		200.00	219
	50035	Renewal 30% Discount of the Original permit				-
	C.	Above Double	Per Trip		100.00	109
	D.	Roots and Tubers	Per Trip		30.00	33
	50020	Maize, Gari, Groundnut, Beans, Millet, Pepper,	Per maxi bag		1.00	1
	50021	Maize, Gari, Groundnut, Beans, Millet, Pepper	Per mini bag		1.00	1
	50022	Plantain, Kokonte, Cocoyam, Cassava, Rice	Per maxi bag		1.00	1
	50023	Plantain, Kokonte, Cocoyam, Cassava, Rice	Per mini bag		1.00	1

	50024	a) Vehicles 10 Tons & above	Per truck		30.00	33
	50025	b) Vehicles below 10 Tons	Per truck		20.00	22
	50026	Vegetable Dealers				-
	50027	Vegetables (eg. Okro, Onion, etc.)	Per maxi bag		1.00	1
	50028	Tomatoes, Mangoes per box	Per box		1.00	1
	50029	Fruits (Pears, Oranges, Mangoes, etc)	Per Maxi		1.00	1
	50030	Cola nuts	Per maxi bag		2.00	2
	50031	Colanuts	Per Mini bag		1.00	1
	50032	Fish (Smoke, Dried, Fresh, etc)	Per maxi basket		1.00	1
	50033	Fish (Smoke, Dried, Fresh, etc)	Per mini bag		1.00	1
						-
						-
						-
						-

						-
<i>Main Item</i>	<i>Sub Item</i>	<i>Item Description</i>	<i>Frequency/ Measure</i>		<i>2021</i>	<i>2022</i>
					<i>GH¢</i>	<i>GH¢</i>
	E.	ALL OTHERS				-
	50034	Turkey/Shep/Goat/Pig	Per Visit		1.50	1.6
	50035	Fowl/Duck etc			1.00	1
	50036	All other Petty Traders	Per visit		1.00	1
	50037	Cloth Sellers			1.00	1
	50038	Used Cloth Sellers (Broniweawu)	Per visit		1.00	1
	50039	Sugar Cane	Per headload		1.00	1
	50040	Charcoal	Per maxi bag		1.00	1
	50041	Charcoal	Per Mini bag		0.50	1
	50042	Akpeteshie	Per Tin	..	1.50	2
	50043	Lumber (Big Truck)	Per Truck		50.00	55
	50044	Handcraft	Per trip		12.00	13
	F.	Exportation Of Cassava, Plantain Orange etc.	..			-
		(Way Bills). According To Tonnage	..			-
	50045	1 - 2 Tons of Lorry	Per Trip	..	7.00	8
	50046	3 - 4 Tons of Lorry	Per Trip	..	8.00	9
	50047	5 - 6 Tons of Lorry	Per Trip		10.00	11
	50048	7 Tons of Lorry & above	Per Trip		11.00	12
	50049	Palm Oil, Coconut Oil, Groundnut Oil	Per gallons		1.00	1
	G.	Sawn Wood Export	..			-
	50050	KIA Truck	Per Load	..	100.00	109
	50051	Tipper Truck	Per Load	..	170.00	186
	50052	Cargo Truck	Per Load		200.00	219
	50053	Articulated Truck	Per Load		300.00	328
6	A.	INFORMATION VAN HIRING (ASSEMBLY'S)	..	..		-
	60001	CAT A - Public Use	Per Use		200.00	219
	60002	CAT B - Private Use			550.00	601
7	A.	LORRY PARK FEE				-
	1	Commercial Vehicles	Per day			-
	70001	Lorry Park Ground Rent	Per annum		50.00	55
	70002	Taxi	Per day	5.60	3.00	3
		Urvan and Similar Bus 23 & above Seat	Per day	7.00	10.00	11
	70003	Cargo Trucks	Per day		8.00	9
	70004	Articulated/Cargo Trucks above 10 tons	Per day	37.00	15.00	16
	70005	Lorry Park Overseers	Per month		3.00	3
	70006	Ground Rent for Crusades, Funerals etc.	Per day		150.00	164
	70007	Ground Rent for Exhibitions by Companies.	Per day		150.00	164
		Ground Rent for Exhibitions by Companies.	Per Night		50.00	55
8	A.	MARKET	Per day/night			-

	80001	Market Tolls (Daily/ Night Tolls)		2.80	1.00	1
	80002	CAT A - Residents			1.00	1
	80003	CAT B - Non-Resident Trader	Per Point/Load		5.00	5
9	90001	MARRIAGE FEE				-
	90002	a) Marriage Registration	Per Registratio	77.00	100.00	109
	90003	b) Certificate - True copy (Abroad)		189.00	400.00	437
	90004	Ordinance (Cap 127)	Per Registratio	238.00	60.00	66
	90005	Divorce Certificate (Ordinance)			400.00	437
	90005	Divorce Certificate (Foreign)			300.00	328
	90006	Customary Marriage	Per Registration	98.00	70.00	77

<i>Main Item</i>	<i>Sub Item</i>	<i>Item Description</i>	<i>Frequency/ Measure</i>		<i>2021</i>	<i>2022</i>
				..	GH¢	GH¢
	90010	Certificate of Marriage	Per Document	77.00	10.00	11
	90011	Certified True Copy	Per document		20.00	22
	90012	Use of Assembly's Hall - Marriage Ceremony	Per 30 Minutes		100.00	109
10		RE-ALLOCATION FEES FOR ASSEMBLY				-
		STORES/STALLS	One Time Payment	..		-
	A.	Stall		..		-
	10001	CAT A - In CBD .	..		900.00	984
	10002	CAT B - Satellite Markets	..		600.00	656
	B.	Store				-
	10003	CAT A - In CBD	..		200.00	219
11	A	SALE OF CONTRACT DOCUMENTS				-
	11001	Sale of Tender document	..		400.00	437
	11002	Consultant Registration	..		400.00	437
	11003	Registration/Renewal-Supplier	..		200.00	219
	11004	Renewal of Registration Contractor/consultants	..		300.00	328
	11005	Business Operating Permit For Contractors			300.00	328
12	A.	Search Fee (General Information)	One Time Payment		100.00	109
13	A.	SLAUGHTERHOUSE				-
	13001	Registration of Butcher's Assistance	Per Person/Annu		10.00	11
	13002	Slaughter of Cow/Donkey	Per animal	63.00	12.00	13
	13003	Slaughter of Sheep/Goat/ Pig	Per animal	28.00	5.00	5
	13004	Slaughter of Pig	Per animal		10.00	11
	13005	Meat Sellers in Meat Stall Daily Toll	Per day		2.00	2
	13006	Butcher	Per butcher/annu	..	13.00	14
	13007	Slaughtering elsewhere (Sheep, Goat, Pig etc.	3X Permit fee	..		-
	13008	One (1) Drum	..		9.00	10
	13009	One (1) Jerri can	..		5.00	5
14	A.	Waste Management	Per Trip			-
15	B.	DISLODGE MENT OF LIQUID WASTE				-
		Dislodging		..		-
	15001	(Exclusive Fuel)-Within District Capital	Per trip	..	200.00	219
	15002	(Exclusive Fuel)-Outside District Capital	Per trip	..	300.00	328
	15003	Beyond the District	..	..	600.00	656
	15004	Dislodgement for Hon. Assembly Members	Per Annum	..	150.00	164
	15005	User Fee for Final Dsposal site	Per Annum		500.00	547
	15006	Mobile Toilet	Per day		150.00	164
16	C.	SOLID WASTE COLLECTION		..		-
		Industrial/Commercial				-
17	D.	Solid Wastecollection	(Per month)	..	4,000.00	4,374

18	A.	ROAD BLOCK		..		-
	18001	CAT A - Collector Accesses	Per day		50.00	55
	18002	CAT B - Local Accesses	Per day		35.00	38
	8.3	FINES				
1	A	BUILDING OFFENCES	Per Case			
		Penalty for Development without Permit	50% of permit (in			
		Occupying Newly Completed Developments without Occupancy (Habitation) Certificate	50% of permit (in			

				GH¢		
Main Item	Sub Item	Item Description	Frequency/ Measure		2021	2022
		Penalty For Unauthorised Placements	50% of permit (in			
		Penalty for Refurbishment/ Renovation without Permit	50% of permit (in			
		Penalty for Violating 'Stop-Work' Order	50% of permit (in			
		Installation of Radio/TV/Internet/ Communication Mast & Others - Refusal to Obtain permit	50% of permit (in			
	A.	ENVIRONMENTAL HEALTH/SAFETY/				-
2		SANITATION OFFENCES	Per Case			-
	20001	Defecating at Unauthorised Places	.....	126.00	90.00	98
	20002	Urinating at Unauthorised Places	.....	28.00	20.00	22
	20003	Selling at Unauthorised Places	.....	91.00	65.00	71
	B.	Indiscriminate Disposal/Burning of Refuse				-
	20004	Industrial Area	.....	2,800.00	2,000.00	2,187
	20005	Commercial Area	.....	1,050.00	750.00	820
	20006	Residential Area	.....	910.00	650.00	711
	20007	Office Area	.....	756.00	540.00	590
	C.	Unpaid Fees for Refuse Collection Services	50% of amount			-
		Weedy Grounds				-
	20008	Business/Commercial Premises	.....	4,200.00	2,000.00	2,187
	20009	Residential Premises	.....	840.00	450.00	492
	E.	Refusal to Re-plant Tree				-
		(After Property Development)				-
	20010	Industrial	.....	1,400.00	200.00	219
	20011	Individual	.....	700.00	100.00	109
	F.	Refusal to pay for Environmental Health Permit	50% of the principal (in			-
		Refusal to Comply with Abatement		1,050.00		-
	20012	CAT A – Industrial	.....	1,050.00	650.00	711
	20013	CAT B – Commercial	.....	490.00	540.00	590
	20014	CAT C – Residential	.....	..	450.00	492
	G.	Excessive Noise Making				-
	20015	CAT A - Large Groups	.....	1,000.00	350.00	383
	20016	CAT B - Medium Groups	.....	..	180.00	197
	20017	CAT C - Small Groups	.....		90.00	98
	20018	CAT D - Others (Special Permit)	.....		45.00	49
	20019	Cutting of Trees without Permit	Per Tree ..	700.00	45.00	49
			..			-

<i>Main Item</i>	<i>Sub Item</i>	<i>Item Description</i>	<i>Frequency/ Measure</i>		2021	2022
					GH¢	GH¢
	A.	IMPOUNDING – STRAY ANIMALS	Per animal/ day			-
3	30001	Collection - Sheep/Goat/Pigs/Dogs	.. ..	91.00	30.00	33
	30002	Collection - Donkey/Horse/Cow/Pigs/Dogs	.. ..	140.00	50.00	55
	30003	Feeding - Sheep/ Goats	.. ..	28.00	2.00	2
	30004	Feeding – Pigs	.. ..	63.00	10.00	11
	30005	Feeding – Dogs	.. ..	63.00	5.00	5
	30006	Feeding - Donkey/Horse/Cow	.. ..	168.00	20.00	22
4	A.	MISCELLANEOUS OFFENCES	Per Case			-
	40001	Removal/Missing Property Number Plate	..		100.00	109
	40002	Removal/Destruction/Defacing of Street Name Signage	120% of replacement			-
	40003	Destruction of Street Light Poles/Other Road Furniture	120% of replacement	..		-
	40004	Posting of Bills at Unauthorized Places			150.00	164
				-
	40005	Failure to Pay BOP/Rate/Rent	300% of amount	1,050.00		-
	40006	Penalty for Bounced Cheques	300% of cheque			-
	40007	Transfer of Stalls/Stores without Assembly Approval		1,050.00	2,000.00	2,187
5	A.	RETRIEVAL OF SEIZED TOOLS/				-
		MACHINERY (FOR VARIOUS OFFENCES)				-
	50001	1st Time		1,750.00	200.00	219
	50002	2nd Time		3,150.00	300.00	328
	50003	3rd Time		630.00	500.00	547
6	A.	TRAFFIC OFFENCES				-
	60001	Unauthorised Parking/Stopping/Waiting/ Loading/Off - loading/Moving/Turning at Unauthorized Places	Per case/ hour			-
	60002	Earth Moving Equipment	Per case/ hour	448.00	500.00	547
	60003	Articulated Truck	Per case/ hour	378.00	400.00	437
	60004	Tipper/Cargo Truck/Tractor	Per case/ hour	280.00	300.00	328
	60005	Pick-Up/ Cross-Country/SUVs Vehicle	Per case/ hour	182.00	250.00	273
	60006	Saloon Car/Taxi	Per case/ hour	378.00	150.00	164
	60007	Buses (Large)	Per case/ hour	280.00	300.00	328
	60008	Trotro/Buses (Small)	Per case/ hour	63.00	250.00	273
	60009	Motorbikes/Tricycles	Per case/ hour	14.70	50.00	55
	60010	Push Truck	Per case/ hour	126.00	10.00	11
	60011	Riding Bicycle and Motorbike in the Market	Per case/ hour	126.00	80.00	87
	60012	Riding Bicycle and Motorbike on Pedestrian Walkways	Per case		80.00	87
	60013	Clamping Charges (Obstruction /No Parking)	Per case		400.00	437
	60014	Heavy Duty (e.g. Articulated Trucks)	Per case			-
	60015	Medium Heavy Duty Vehicles (Kia Trucks and Buses)	Per case	182.00	180.00	197

	60016	Private/Light Vehicle (e.g. Saloon/4x4/ Pick-up)	Per case	126.00	120.00	131
	60017	Dump Trucks (Tipper Trucks)	Per case		250.00	273
	60018	Tricycles	Per case	63.00	80.00	87
	60019	Taxi	Per case		100.00	109
						-
Main Item	Sub Item	Item Description	Frequency/ Measure		2021	2022
					GH¢	GH¢
	B.	Refusal to Obtain Vehicle Sticker	Per Case		150.00	164
	60020	CAT A - Articulated/ Tipper Trucks	..	182.00	150.00	164
	60021	CAT B - Commercial/Private Vehicles	..	105.00	100.00	109
	60022	Refusal to Emboss Sticker	Per case	280.00	200.00	219
	60023	Refusal to acquire Taxi Driver Licence	Per case Per case	63.00	100.00	109
	A.	UNAUTHORISED DIVERSION	..			-
7	70001	Diversion of River/Stream Course		15,000.00	200.00	219
	70002	Diversion of Drains	..	7,000.00	150.00	164
	70003	Channelling of Sewage Waste into Drains	..	7,000.00	200.00	219
	B.	ILLEGAL/UN-LICENCED ACTIVITIES	Per Case			-
8	80001	Gold Buying & Sales	..	15,000.00	15,000.00	16,403
	80002	Logging and Sale of Logs	..	15,000.00	15,000.00	16,403
	80003	Mining (Galamsey)	..	25,000.00	25,000.00	27,338
	80004	Production and Sale of Armunitions	..	20,000.00	20,000.00	21,870
	80005	Quarry Operations	..	15,000.00	15,000.00	16,403
	80006	Sand Winning	..	15,000.00	15,000.00	16,403
					-	
						-
8.4		RATES				-
1	A.	Basic Rates	.. ..		3.00	3
2	B.	PROPERTY RATES (REFER TO SECTION 3.2)		..		-
1		Classification	Per Annum			-
		1. Industrial- Sawmills and etc.	..	..	0.005	0.005
		2. Corp./Quasi (Residential Property (eg ECG)		..	0.04	0.04
		3. Cocoboard/Railways/ Telecommunication Mast etc.	..	..	0.08	0.08
		4. Commercial-Class A (Akim Oda, Aboabo)	..	..	0.005	0.005
		Class C (Other Towns)	..	..	0.005	0.005
		a) Residential	..		0.002	0.002
		b) Residential	..	..	0.002	0.002
		c) Special Sanitation Levy on Households		..	2.00	2.2
1		RESIDENTIAL BUILDINGS	..	..		-
		a) 1-storey Building (4 -bedroom and above)	..	..	140.00	153
		b) 1-storey Building (3-bedroom and below)	..	..	100.00	109
		2-storey Building	..	..	160.00	175

		d) Compound House (4-bedroom and above)	..		120.00	131
		e) Compound House (3-bedroom and below)	..	..	100.00	109
		f) Minimum rate for Unassessed Properties		..	80.00	87
	2	Commercial Building(Unassessed)	..	..		-
		a. Hotels Class A	..	..	450.00	492
		b. Class B	..	..	300.00	328
		c. Hospitals Class A	..		450.00	492
		Class B	..	..	350.00	383
		Class C			300.00	328
		Minimum Rate for Unassessed Commercial Properties	..		250.00	273
					-	
					-	

					-	
					-	
<i>Main Item</i>	<i>Sub Item</i>	<i>Item Description</i>	<i>Frequency/ Measure</i>		2021	2022
					GH¢	GH¢
					-	
					-	
		Unvalued/Unnumbered Properties In Unassessed Areas	Per Annum		10.00	11
	..	a) Wattle and Daub/Atakpame House	..		20.00	22
	..	b) Land Crete (Mudhouse)	..		30.00	33
		c) Sancrete (blks)				-
					-	
		Discretionary Rate (Based on attractiveness):				-
		3 - Rooms			60.00	66
		4 – Rooms			80.00	87
		1 – storey self-contained house			100.00	109
		2 – storey self-contained building			150.00	164
					-	
8.6		INVESTMENT				
				..	-	
	A.	BUILDINGS				-
1	10001	Hostel			600.00	656
		Interest Earned				-
		Transport Services	Per Trip/ distance		1.00	1.1
					-	
					-	
8.5		RENT		..		-
	A.	BILLBOARDS		..		-
1	10002	Cat H-above 30.0 sqm	..	..	3,600.00	3,937
	10003	Cat G up to 30.0 sqm	..	..	2,100.00	2,296
	10004	Cat F up to 28.0 sqm	..	..	1,800.00	1,968
	10005	Cat E-above 20.0 sqm	..	..	1,428.00	1,562
	10006	Cat D up to 15.0 sqm	..		1,050.00	1,148
	10007	Cat C up to 10.0 sqm	..	..	750.00	820
	10008	Cat B-above 5.0 sqm		..	360.00	394
	10009	Cat A up to 1.0 sqm	..	..	100.00	109
	10010	Temporal Directional Posts	..		50.00	55
	10011	Directional Posts	..		80.00	87
	10012	Penalty for Unauthorised Advertisement	3 x Permit fee		200.00	219
	10013	Banners for Adverts	day/banner		100.00	109
	10014	Other Adverts are Negotiables				-
	A.	HIRING OF ASSEMBLY FACILITIES	Per day			-

2	20001	CAT A - Assembly Hall	Per day		100.00	109
	20002	CAT B - Assembly Library Conference Hall	Per day		60.00	66
	A.	MARKET	Per Month			-
	30002	Market Stall Type- DA	Per Month		50.00	55
	30003	Market Stall Type- FA	.. ..		30.00	33
	30004	Market stall Type –DD	.. ..		30.00	33
	30005	Market store Type-A-(16-41)	.. ..		60.00	66
	30006	Market store Type-B-(A1-15), (43-44),	.. ..		60.00	66
	30007	Market store Type-D-Up stairs	.. ..		50.00	55
	30008	Market store Type-C-(B1-11), (A42), (45-56)	.. ..		30.00	33
	30009	Market store Type E-DC.	.. ..		50.00	55
	30010	Market stall Type H	.. ..		20.00	22
	30011	Market store Type- G	.. ..		20.00	22
	30012	Market store Type-FB	.. ..		30.00	33
	30013	Market store Type-DB	.. ..		30.00	33
Main Item	Sub Item	Item Description	Frequency/ Measure		2021	2022
			Per Month	..	GH¢	GH¢
	30014	Market stall Type-DC	..	..	30.00	33
	30015	Market Stall Type-D	..	..	20.00	22
	30016	Market Stall-DE (Down stairs)	..	..	50.00	55
	30017	Market Stall-DE (Up- stairs)	..		30.00	33
	30019	Nkwantanum Stores Down	Per Month		25.00	27
	30019	Nkwantanum Stores Pp	Per Month	..	20.00	22
	30020	Nkwantanum stores-Upstairs For 5 years			9,000.00	9,842
	30021	Nkwantanum stalls-Downstairs	For 5 Years		12,000.00	13,122
	30022	Old Premiere and Nkwantanum New Market Stores (Up-stairs)	Goodwill/ store		-	15,000
	30023	Old Premiere and Nkwantanum New Market Stores (Down stairs)	Goodwill/ Store		-	20,000
	C	Sheds				-
	30024	Main Market	Per Annum		250.00	273
	30025	Rent Main Market/Shed	Per Month		15.00	16
[		Nkwantanum and Old premier Store Rent	Per Month			-
	30026	Downstairs				100
	30027	Upstairs				80
4	A.	OFFICIAL RESIDENCE	Per Month			-
	40001	Management Staff Quarters	3 Bed room & more		66.00	120
	40002	Senior Staff Quarters	2 Bed room & more		30.00	100
	40003	Junior Staff Quarters	(Chamber & Hall) JSO		20.00	80
	40005	Junior Staff Quarters	(Single room) JSO		10.00	40
	A.	HIRING OF PARKS				-
5	50001	CAT A - Government Recreational Park	Per event ..	910.00	650.00	711
	50002	CAT B - Lorry Park (Space Rental)	Per month ..	1,400.00	1,000.00	1,094
	50003	Ground Rent-Zoomlion	Per annum ..		5,000.00	5,468

	50004	Ground Rent-Metro Mass	Per annum ..		5,000.00	5,468
	50005	Stadium Stop Over (per enterprise)	Per annum ..		200.00	219
	50006	Twumasi Spot	Per annum ..		200.00	219
	50007	Open Spaces - (Funeral, Crusade and etc.)-				-
		Big Towns	event/day ..		40.00	44
	50008	Open Spaces - (Funeral, Crusade and etc.)-				-
		Small Towns	event/day ..		30.00	33
	50009	Open Spaces - (Funeral, Crusade and etc.)-				-
		Main Lorry Park	event/day ..		80.00	87
6	60001	Rent For Vendors Stands	Per Month ..	105.00	60.00	66
						-
						-

MISCELLANEOUS

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

NOTE

1. Failure to honour your tax obligation on the agreed period attracts a penalty of Five (5) times the stipulated charge.
2. It shall be the duty of every person liable to pay an operating and / or any annual fees to settle the amount thereof at the offices of the Municipal Assembly or to the revenue Mobilization Task Force constituted by the Municipal Assembly or at the Zonal council offices or Unit Committee /
3. Where renewal of permit or registration is not specified, a rate of 30% waiver would be given on the prevailing charge.
4. The foregoing Resolution was adopted at a meeting of the Birim Central Municipal duly convened on and constitutes an effective and a valid legal document for levying these rates from 1st January to 31st December, 2022.

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HARUNA AMADU ZURE
(Mun. Co-ordinating Director)

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HON. CASTRO ASUMADU ADDAE
(Presiding Member)