

## **GENERAL**

### **POSITION OF RATES AND FEE-FIXING RESOLUTION, 2025 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, 2025  
has been fixed by the rating Authority in the Municipality.**

#### *Under Section 96 (4)*

**A basic rate of Gh¢ 3.00 flat payable by all persons of 18 years and above 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.**

## **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.**

- 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 / designated  
office/ Agent on or before June, 2025**
- 3. Where renewal of permit or registration is not specified, a rate of 30% waiver would be given on the**

REVENUE UPPER LIMITS -LICENCES/PERMITS

8.1.2

Permits - Proportional Alternative

Main Item	Sub Item	Item Description	Frequency/ Measure	Upper Limit Municipal GH¢	2024 GH¢	2025 GH¢
		<b>Formula</b>				
		BUILDING PLANS AND PERMITS	Per Project	..		
1	30	JACKET/APPLICATION FORMS ...			100.00	110.00
	10002	JACKET/APP FORMS TEMPORAL STRUCTURE		..	100.00	110.00
						-
2	A.	<b>BUILDING PROCESSING FEE (Non-Refundable Deposit)</b>			27.00	29.70
	1)	<b>RESIDENTIAL</b>		..		-
	20001	General Residential Development (1-storey)	Per 16sm/ap	650.50	60.23	66.25
	20002	2-storey Residential Development	.. ..	250.00	53.66	59.03
	20003	3-storey Residential Development (below a gross floor area of 450m <sup>2</sup> )	.. ..	300.00	48.18	53.00
		APARTMENTS	Per 16sm/ap			-
3	2)	<b>COMMERCIAL</b>				-
	30001	Commercial Building Cat A	.. ..	..	84.32	92.75
	30002	Commercial Building Cat B	.. ..	..	72.27	79.50
	3)	<b>Filling Station</b>				
	30003	Category A	.. ..	..	3280 & above	3280 & above
	30004	Category B	.. ..	..	2734.00 & above	2734.00 & above
	4)	<b>Gas Station</b>				-
	30005	Category A	.. ..	..	4,374 & above	4,374 & above
	30006	Category B	.. ..	..	3,280.00 & above	3,280.00 & above
	30007	Category C	.. ..	..	2734.00 & above	2734.00 & above
4	40001	<b>DEVELOPMENT PERMIT RENEWAL</b>				
	40002	a) 1-storey	16/sm/ap		1/3 of	1/3 of
	40003	a) 2-storey	16/sm/ap		1/3 of	1/3 of
	40004	a) 3-storey	16/sm/ap		1/3 of	1/3 of
	A.	<b>HOSTELS</b>				
	40005	2-storey Hotel Building .. ..		550.00	72.27	79.50
	40006	Storey Hotel Building .. ..		487.00	53.66	59.03
	40007	Hotel Building (above a gross floor area of 450m <sup>2</sup> )		..	84.32	92.75
	B.	<b>RESTAURANTS .. ..</b>		..	41.61	45.77
	40008	Single Storey Restaurant	16/sm/ap	400.00	53.66	59.03
	40009	2-storey Restaurant	16/sm/ap	500.00	60.23	66.25
	40010	3-storey Restaurant	16/sm/ap	600.00	65.70	72.27
	C.	<b>BANKING HALL</b>	16/sm/ap			-

<i>Main Item</i>	<i>Sub Item</i>	<i>Item Description</i>	<i>Frequency/ Measure</i>	<i>Upper Limit Municipal</i>	<i>2024</i>	<i>2025</i>
				<b>GH¢</b>	<b>GH¢</b>	<b>GH¢</b>
	40011	1-storey Banking Hall.	16/sm/ap	550.00	95.27	104.80
	40012	2-storey Banking Hall.	16/sm/ap	750.00	77.00	84.70
	40013	3-storey Banking Hall.	16/sm/ap	900.00		-
	<b>D.</b>	<b>RADIO/TV STATION BUILDING</b>	16/sm/ap			-
	40014	1-storey Building	16/sm/ap	..	72.27	79.50
	40015	2-storey Building	16/sm/ap	..	65.70	72.27
	40016	3-storey Building	16/sm/ap	..	60.23	66.25
	<b>E.</b>	<b>TELECOMMUNICATION MAST</b>	16/sm/ap			-
	1)	Installation Permit Per Mast ..		28,600.00	26,342.42	28,976.66
	2)	Renewal of Permit 1/2 of permit cost per annum	per 16sm/ap		2,190.00	2,409.00
	40017	Telecommunication Mast Repair/Renovation	Permit ..	..	4,789.53	5,268.48
	<b>F.</b>	<b>PRINTING HOUSES</b>	<b>16/sm/ap</b>			-
	40018	1-storey Printing House	16/sm/ap	375.00	60.23	66.25
	40019	2-storey Printing House	16/sm/ap	500.00	53.66	59.03
	40020	3-storey Printing House	16/sm/ap	650.00	41.61	45.77
	40021	Printing House Building with Gross				-
		floor area above 450m2	16/sm/ap	..	39.42	43.36
	<b>G.</b>	<b>FUNERAL HOMES</b>	16/sm/ap			-
	40022	CAT C - Storey Funeral Home	16/sm/ap	350.00	72.27	79.50
	40023	Funeral Home Building with Gross				-
		Floor area above 450m2	16/ms/ap		60.23	66.25

<i>Main Item</i>	<i>Sub Item</i>	<i>Item Description</i>	<i>Frequency/ Measure</i>	<i>Upper Limit Municipal</i>	<i>2024</i>	<i>2025</i>
				<b>GH¢</b>	<b>GH¢</b>	<b>GH¢</b>
	<b>H.</b>	<b>CIVIC AND CULTURAL OFFICES</b>				-
	40024	Up to 2-storey Office	..	1,050.00	958.13	1,053.94
	40025	3-storey Office	..	800.00	718.32	790.15
	<b>I.</b>	<b>CHURCHES/MOSQUE Building Permit</b>				-
	40026	1-storey Church/Mosque	16/ms/ap	350.00	72.27	79.50
	40027	2-storey Church/Mosque	16/ms/ap	500.00	65.70	72.27
	40028	3-storey Church/Mosque	16/ms/ap	600.00	60.23	66.25
	40029	Church/Mosque Building with Gross				-
		Floor area above 450m2	16/ms/ap ..	..	48.18	53.00
						-
	<b>J.</b>	<b>HOSPITAL/CLINIC/LABORATORY</b>				-
	40030	1-storey Hospital/Clinic/Laboratory	16/ms/ap ..	450.00	95.27	104.80
	40031	2-storey Hospital/Clinic/Laboratory	16/ms/ap ..	700.00	89.79	98.77
	40032	3-storey Hospital/Clinic/Laboratory	16/ms/ap	800.00	84.32	92.75
	40033	Hospital/Clinic/Laboratory Building with Gross				-
		Floor area above 450m2	16/ms/ap ..		77.75	85.53
	<b>K.</b>	<b>FACTORIES/INDUSTRIAL BUILDINGS</b>				-
		<b>WAREHOUSE (STORAGE ONLY)</b>				-
	40034	1-storey Warehouse (Storage Only)	16/ms/ap ..	350.00	84.32	92.75
	40035	2-storey Warehouse (Storage Only)	16/ms/ap ..	450.00	72.27	79.50
	40036	3-storey Warehouse (Storage Only)	16/ms/ap ..	550.00	60.23	66.25
	40037	Warehouse Building with Gross				-
		Floor area above 450m2	16/ms/ap ..		48.18	53.00
	<b>L.</b>	<b>WAREHOUSE AND OFFICE</b>				-
	40038	1-storey Warehouse and Office	16/ms/ap ..	350.00	60.23	66.25
	40039	2-storey Warehouse and Office	16/ms/ap ..	450.00	53.66	59.03
	40040	3-storey Warehouse and Office	16/ms/ap ..	550.00	48.18	53.00
	40041	Warehouse/Office Building with Gross				-
		Floor area above 450m2	16/ms/ap ..		41.61	45.77
						-
	<b>M.</b>	<b>WAREHOUSE AND RESIDENCE</b>				-
	40042	1-storey Warehouse & Residence	16/ms/ap ..	450.00	72.27	79.50
	40043	2-storey Warehouse & Residence	16/ms/ap ..	550.00	65.70	72.27
	40044	3-storey Warehouse & Residence	16/ms/ap ..	700.00	60.23	66.25
	40045	Warehouse/Residence Building with Gross				-
		floor area above 450m2	16/ms/ap ..		53.66	59.03
	<b>N.</b>	<b>INDUSTRIAL COMPLEX</b>				-
	40046	Up to 2-storey Industrial Complex	16/ms/ap ..	900.00	143.45	157.80
	40047	Up to 3-storey Industrial Complex	16/ms/ap ..	1,300.00	119.36	131.30
	40048	Industrial Complex with Gross				-
		Floor area above 450m2			107.31	118.04
	<b>O.</b>	<b>EDUCATION (PRIVATE)</b>	<b>16/ms/ap</b>			-
		<b>PRE-SCHOOL</b>				-
	40048	1-storey Pre-school	16/ms/ap ..	300.00	107.31	118.04

<i>Main Item</i>	<i>Sub Item</i>	<i>Item Description</i>	<i>Frequency/ Measure</i>	<i>Upper Limit Municipal</i>	<i>2024</i>	<i>2025</i>
				<b><i>GH¢</i></b>	<b><i>GH¢</i></b>	<b><i>GH¢</i></b>
	40049	2-storey Pre-school	16/ms/ap ..	350.00	95.27	104.80
	40050	3-storey Pre-school	16/ms/ap ..	450.00	84.32	92.75
	40051	Pre-school Building with Gross				-
		Floor area above 450m2	16/ms/ap ..		72.27	79.50
	<b>P.</b>	<b>DRIVING SCHOOL</b>				-
	40052	1-storey Private Driving School	16/ms/ap ..	1,000.00	84.32	92.75
	40053	2-storey Private Driving School	16/ms/ap ..	1,300.00	77.75	85.53
	40054	3-storey Private Driving School	16/ms/ap ..	1,500.00	72.27	79.50
	40055	Private Driving School Building with Gross				-
		Floor area above 450m2	..		65.70	72.27
	<b>Q.</b>	<b>OPEN SPACE &amp; RECREATIONAL DEVELOPMENT</b>				-
	40056	Sports Complex		1,800.00	179.58	197.54
	40057	Events Centre		1,300.00	143.45	157.80
	40058	Renovation/Rehabilitation/Refurbishment		4,200.00	3,592.70	3,951.97
	40059	Planning Permission in Principle (AIP)			11,973.83	13,171.21
	40060	Hoarding (Non-residential)		3,500.00	2,191.10	2,410.21
	40061	Demolishing		1,910.00	1,795.80	1,975.38
	<b>R.</b>	<b>CERTIFICATE OF HABITATION /</b>				-
		<b>OCCUPANCY COMMERCIAL</b>		10,500.00		-
	40062	CAT 'A'			9,878.00	10,865.80
	40063	CAT 'B'			4,932.98	5,426.28

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				<b>GH¢</b>	<b>GH¢</b>	<b>GH¢</b>
	<b>1)</b>	<b>Industrial</b>				-
	40064	CAT 'A'			10,776.99	11,854.69
	40065	CAT 'B'			5,388.50	5,927.35
	40066	<b>Civic &amp; Cultural</b>				-
	40067	CAT 'A'			9,878.00	10,865.80
	40068	CAT 'B'			4,939.55	5,433.51
	40069	Residential			478.52	526.37
	40070	Temporary Structures			215.72	237.29
	<b>S.</b>	<b>VALIDATION OF SPATIAL DATA</b>				-
		<b>CHECKING OF SITE</b>				-
	40071	0.16 acre		<b>147.00</b>	53.66	59.03
	40072	0.17 acre - 0.32 acre		<b>378.00</b>	162.06	178.27
	40073	0.33 acre - 1 acre		<b>630.00</b>	215.72	237.29
	40074	Above 1 acre	..	<b>882.00</b>	321.93	354.12
	<b>T.</b>	<b>TRACING/EXTRACT OF SITE</b>	..			-
	40075	0.16 acre	..		125.93	138.52
	40076	0.17 acre - 0.32 acre	..		323.03	355.33
	40077	0.33 acre - 1 acre			538.74	592.61
	40078	Above 1 acre			754.46	829.91
	<b>U.</b>	<b>ZONING COMENTS</b>				-
	40079	0.16 acre	..	<b>252.00</b>	215.72	237.29
	40080	0.17 acres - 0.32 acre	..	<b>378.00</b>	323.03	355.33
	40081	0.33 acre - 1 acre	..	<b>630.00</b>	538.74	592.61
	40082	Above 1 acre		<b>882.00</b>	754.46	829.91
	<b>V</b>	<b>SURVEYING/DEMARCATIION</b>				-
	40083	0.16 acre		<b>378.00</b>	323.03	355.33
	40084	0.17 acre - 0.32 acre		<b>630.00</b>	538.74	592.61
	40085	0.33 acre - 1 acre	..	<b>945.00</b>	808.11	888.92
	40086	Above 1 acre		<b>1,260.00</b>	1,077.48	1,185.23
<b>3</b>		<b>PERMIT CHARGES</b>		..		-
	<b>A</b>	<b>NEW DEVELOPMENT</b>				-
	40087	Building/Permanent Structure	Per 10sm		36.14	39.75
	40088	Hoarding Permit (only)			36.14	39.75
	40089	Fence Wall Permit (only)			24.09	26.50
						-
		<b>COM. MAST INSTALLATION</b>				-
	40090	Mast Permit (Installation)	One Time Payment		26,342.42	28,976.66
		Mast Permit Renewal			1/2 of permit cost	1/2 of permit cost
		Com. Mast Permit Repair/Renovation	..		4,789.53	5,268.48
	<b>B.</b>	<b>BUILDING PERMIT RENEWAL (UPON EXPIRATION OF ORIGINAL PERMIT/EXTENTION OF TIME)</b>	..		1/2 of permit cost	1/2 of permit cost

<i>Main Item</i>	<i>Sub Item</i>	<i>Item Description</i>	<i>Frequency/ Measure</i>	<i>Upper Limit Municipal</i>	<i>2024</i>	<i>2025</i>
				<b>GH¢</b>	<b>GH¢</b>	<b>GH¢</b>
	40091	Residential	..	490.00	1/2 of permit cost	1/2 of permit cost
	40092	Commercial	..	1,400.00	1/2 of permit cost	1/2 of permit cost
	40093	Factories/ Industrial		4,200.00	1/2 of permit cost	1/2 of permit cost
	40094	Civic & Cultural	..	2,100.00	1/2 of permit cost	1/2 of permit cost
	40095	Open Space & Recreational Development	..	2,520.00	2,154.96	2,370.46
	40096	Educational Facility	..	1,950.00	1,795.80	1,975.38
	40097	Renewal for Temporary Structures	1/2 of permit	385.00		-
<b>4</b>	<b>A.</b>	<b>PERMIT TO REPAIR/RENOVATE/ REHABILITATE REFURBISH/ CONVERT</b>				-
<b>REHABILITATE/ REFURBISH/ CONVERT</b>	40099	All Others structure	1/3 of cost of permit			-
	<b>B.</b>	<b>TEMPORARY STRUCTURE PERMIT (CONSTRUCTION SITE)</b>				-
				Per/Floor	95.27	104.80
	40100	Industrial/Commercial Properties/Office	..		95.27	104.80
	40101	Mixed Use	..		359.16	395.08
	40102	Residential	..		359.16	395.08
	<b>C.</b>	<b>OTHER TEMPORARY STRUCTURE PERMIT (PROVISIONAL SITE)</b>				-
	40103	Containers/Sealed Metal	..	420.00	359.16	395.08
	40104	Container (Fabricated Metals)	..		359.16	395.08
	40105	Sheds	..		239.81	263.79
	40106	Wooden Kiosks	Permit	210.00	179.58	197.54
	40107	a) Large (12x16")	..		143.45	157.80
	40108	b) Large (above 12x16")	..		298.94	328.83
	40109	c) Small (10X10 & Below)			119.36	131.30

Main Item	Sub Item	Item Description	Frequency/ Measure	Upper Limit Municipal	2024	2025
				<b>GH¢</b>	<b>GH¢</b>	<b>GH¢</b>
	<b>D.</b>	<b>RENEWAL FOR TEMPORARY STRUCTURE</b>				-
	40110	a) Large (12x16")	S/Per Annum	1/3 of cost of permit		1/3 of cost of permit
	40111	b) Large (above 12x16")	..		84.32	92.75
	40112	c) Small (10x10 & Below)			24.09	26.50
	40113	14) Plot Registration-Residential			60.23	66.25
	40114	Plot Registration-Commercial			239.81	263.79
		15) Penalty for Default of building permit				-
	40115	a) 1-storey	3X permit fee			3X permit fee
	40116	b) 2-storey	3X permit fee			3X permit fee
	40117	c) 3-storey	3X permit fee			3X permit fee
	40118	d) Temporal Structure	3X permit fee			3X permit fee
	40119	16) General Utility Excavation permit	Per 50m ..		239.81	3X permit fee
	40120	17) Dev. Application Processing Fee	100.00 ..		119.36	131.30
	40121	B - Multi-Storey Residential/ Commercial/Office	100.00 ..		119.36	131.30
	40122	C - General residential/change of use	50.00 ..		119.36	131.30
	40123	Construction of well	Sept/ rate		119.36	131.30
	40124	Box toilet conversion	50.00 ..		60.23	66.25
	40125	Demolition Permit	Per case ..		1,077.48	1,185.23
						-
	<b>E.</b>	<b>PERMIT FOR CONSTRUCTION:</b>				-
	40126	Swimming Pool	Per floor area		36.14	39.75
	40127	Fountain/Water Falls	Per floor area		36.14	39.75
	40128	Tennis Court/Volley Ball/Basket	Per floor area		36.14	39.75
	40129	Ball	Per floor area		718.32	790.15
	40130	Football Pitch	Per floor area		84.32	92.75
	40131	Outdoor Jacuzzi	Per floor area		658.10	723.91
	<b>F.</b>	<b>ROAD CROSSING (CUTTING) PERMIT FEES:</b>				-
	40132	Asphalt Roads	Per Metre		36.14	39.75
	40133	Paved/Surfaced Dressed Road	Per Metre		24.09	26.50
	<b>G</b>	<b>THRUST BORING</b>				-
	40134	Asphalt Pavement Road	Per Metre		24.09	26.50
	40135	Surface Dressed Road	Per Metre		24.09	26.50
	<b>H.</b>	<b>PERMIT FOR CONSTRUCTION OF ADDITIONAL SEPTIC TANK</b>				-
						-

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				<b><i>GH¢</i></b>	<b><i>GH¢</i></b>	<b><i>GH¢</i></b>
	40136	Residential	Per area		48.18	53.00
	40137	Commercial and Industrial	Per area		36.14	39.75
	<b>I.</b>	<b>PERMIT FOR CONSTRUCTION OF ADDITIONAL TANKS</b>				-
	40138	Filling Stations and Others	Per Tank		1,795.80	1,975.38
	<b>J.</b>	<b>CONSTRUCTION OF ROADS, KERBS, GUTTERS BY ESTATE DEVELOPERS</b>	..	..		-
<b>5</b>		<b>APPROVAL FEES FOR LAND</b>				
	<b>A.</b>	<b>SUB-DIVISIONS</b>				
		Residential				
<b>RESIDENTIAL</b>	<b>1</b>	<b>1st Class</b>				
	50001	0.16 acre	..	9,500.00	8,620.94	9,483.03
	50002	0.17 - 0.32acre	..	9,800.00	9,579.06	10,536.97
	50003	0.33 - 1 acre	.	12,500.00	11,374.86	12,512.35
	50004	Above 1 acre	..	19,000.00	17,961.29	19,757.42
	<b>2</b>	<b>2nd Class</b>				-
	50005	0.16 acre	..	4,100.00	3,592.70	3,951.97
	50006	0.17 - 0.32acre	..	5,200.00	4,789.53	5,268.48
	50007	0.33 - 1 acre	..	7,300.00	6,585.33	7,243.86
	50008	Above 1 acre	..	9,500.00	8,980.10	9,878.11
	<b>3</b>	<b>3rd Class</b>				-
	50009	0.16 acre	..	2,900.00	2,154.96	2,370.46
	50010	0.17 - 0.32acre	..	4,100.00	3,712.05	4,083.26
	50011	0.33 - 1 acre	..	6,000.00	5,388.50	5,927.35
	50012	Above 1 acre	..	9,100.00	8,382.23	9,220.45
		<b>COMMERCIAL</b>				-
	50013	0.16 acre	..	12,000.00	11,374.86	12,512.35
	50014	0.17 acre - 0.32 acre	..	16,200.00	14,368.59	15,805.45
	50015	0.33 - 1 acre	..	18,500.00	16,164.39	17,780.83
	50016	Above 1 acre	..	20,100.00	18,559.16	20,415.08

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				<b><i>GH¢</i></b>	<b><i>GH¢</i></b>	<b><i>GH¢</i></b>
	<b>C.</b>	<b>INDUSTRIAL</b>				-
		<b>HEAVY DUTY</b>				-
	50017	0.32 acre	..	10,500.00	8,980.00	9,878.00
	50018	0.32 - 1 acre	..	14,500.00	13,171.76	14,488.94
	50019	Above 1 acre	..	17,500.00	15,566.52	17,123.17
		<b>LIGHT DUTY</b>				-
	50020	0.32 acre	..	10,080.00	8,980.10	9,878.11
	50021	0.32 - 1 acre	..	11,340.00	4,190.57	4,609.63
	50022	Above 1 acre	..	16,500.00	15,566.52	17,123.17
						-
	<b>D.</b>	<b>CIVIC AND CULTURAL</b>				-
	50023	0.32 acre	.. ..	16,500.00	14,967.56	16,464.32
	50024	0.32 - 1 acre	.. ..	17,965.00	16,763.36	18,439.70
	50025	Above 1 acre	.. ..	21,500.00	20,356.05	22,391.66
	<b>E.</b>	<b>EDUCATION</b>				-
	50026	0.32 acre	..	16,500.00	14,967.56	16,464.32
	50027	0.32 - 1 acre	..	17,965.00	16,763.36	18,439.70
	50028	Above 1 acre	..	22,500.00	20,356.05	22,391.66
<b>6</b>	<b>A</b>	<b>CHANGE OF USE</b>				-
		<b>RESIDENTIAL TO COMMERCIAL</b>				-
<b>RESIDENTIAL TO COMMERCIAL</b>	<b>1</b>	<b>1st Class</b>				-
	60001	Up to 0.32 acre	..	12,600.00	1,795.80	1,975.38
	60002	0.33 - 1 acre	..	14,280.00	2,394.77	2,634.25
	60003	Above 1 acre	..	16,800.00	2,993.73	3,293.10
	<b>2</b>	<b>2nd Class</b>				-
	60004	Up to 0.32 acre	..	8,400.00	1,197.93	1,317.72
	60005	0.33 - 1 acre	..	10,080.00	1,795.80	1,975.38
	60006	Above 1 acre	..	15,120.00	2,394.77	2,634.25
	<b>3</b>	<b>3rd Class</b>				-
	60007	Up to 0.32 acre	..	7,056.00	598.97	658.87
	60008	0.33 - 1 acre	..	9,240.00	1,197.93	1,317.72
	60009	Above 1 acre	..	12,600.00	1,795.80	1,975.38
	<b>B.</b>	<b>RESIDENTIAL TO COMMERCIAL</b>				-
	<b>1</b>	<b>1st Class</b>				-
	60010	Up to 0.32 acre	..	..	1,795.80	1,975.38
	60011	0.33 - 1 acre	..	..	2,394.77	2,634.25
	60012	Above 1 acre	..	..	2,993.73	3,293.10
	<b>2</b>	<b>2nd Class</b>				-
	60013	Up to 0.32 acre	..	..	1,197.93	1,317.72
	60014	0.33 - 1 acre	..	..	1,795.80	1,975.38
	60015	Above 1 acre	..	..	2,394.77	2,634.25
	60016	Up to 0.32 acre	..	..	598.97	658.87

<i>Main Item</i>	<i>Sub Item</i>	<i>Item Description</i>	<i>Frequency/ Measure</i>	<i>Upper Limit Municipal</i>	<i>2024</i>	<i>2025</i>
				<b><i>GH¢</i></b>	<b><i>GH¢</i></b>	<b><i>GH¢</i></b>
	60017	0.33 - 1 acre	..	..	1,197.93	1,317.72
	60018	Above 1 acre	..	..	1,795.80	1,975.38
	<b>C.</b>	<b>RESIDENTIAL TO LIGHT INDUSTRIAL</b>				-
	<b>1</b>	<b>1st Class</b>				-
	60019	Up to 0.32 acre	..	13,500.00	1,795.80	1,975.38
	60020	0.33 - 1 acre	..	15,300.00	2,394.77	2,634.25
	60021	Above 1 acre	..	18,000.00	2,993.73	3,293.10
	<b>2</b>	<b>2nd Class</b>				-
	60022	Up to 0.32 acre	..	9,000.00	1,197.93	1,317.72
	60023	0.33 - 1 acre	..	10,800.00	1,795.80	1,975.38
	60024	Above 1 acre	..	16,200.00	2,394.77	2,634.25
	<b>3</b>	<b>3rd Class</b>				-
	60025	Up to 0.32 acre	..	7,560.00	598.97	658.87
	60026	0.33 - 1 acre	..	9,900.00	1,197.93	1,317.72
	60027	Above 1 acre	..	13,500.00	1,795.80	1,975.38

<i>Main Item</i>	<i>Sub Item</i>	<i>Item Description</i>	<i>Frequency/ Measure</i>	<i>Upper Limit Municipal</i>	<i>2024</i>	<i>2025</i>
				<b>GH¢</b>	<b>GH¢</b>	<b>GH¢</b>
	<b>D.</b>	<b>RESIDENTIAL TO CIVIC AND CULTURAL</b>				-
	<b>1</b>	<b>1st Class</b>				-
	60028	Up to 0.32 acres	..	18,000.00	1,795.80	1,975.38
	60029	0.33 - 1 acre	..	16,800.00	2,394.77	2,634.25
	60030	Above 1 acre	..	31,200.00	2,993.73	3,293.10
	<b>2</b>	<b>2nd Class</b>				-
	60031	Up to 0.32 acre	.. ..	8,400.00	1,197.93	1,317.72
	60032	0.33 - 1 acre	.. ..	12,000.00	1,795.80	1,975.38
	60033	Above 1 acre	.. ..	14,400.00	2,394.77	2,634.25
	<b>3</b>	<b>3rd Class</b>				-
	60034	Up to 0.32 acre	.. ..	6,000.00	598.97	658.87
	60035	0.33 - 1 acre	.. ..	8,400.00	1,197.93	1,317.72
	60036	Above 1 acre	.. ..	12,000.00	1,795.80	1,975.38
	<b>E. 1</b>	<b>INDUSTRIAL TO CIVIC AND CULTURAL HEAVY DUTY</b>				-
	60038	Up to 1 acre	..	24,000.00	3,592.70	3,951.97
	60039	Above 1 acre	..	31,200.00	5,388.50	5,927.35
	<b>2</b>	<b>LIGHT DUTY</b>				-
	60040	Up to 1 acre	..	14,400.00	2,394.77	2,634.25
	60041	Above 1 acre	..	21,600.00	2,993.93	3,293.32
	<b>F.</b>	<b>INDUSTRIAL TO MIXED USE</b>				-
	<b>1</b>	<b>HEAVY DUTY</b>				-
	60042	Up to 1 acre	..	31,200.00	3,592.70	3,951.97
	60043	Above 1 acre	..	37,200.00	5,388.50	5,927.35
	<b>2</b>	<b>LIGHT DUTY</b>				-
	60044	Up to 1 acre	..	18,000.00	2,394.77	2,634.25
	60045	Above 1 acre	..	21,600.00	2,993.73	3,293.10
	<b>G.</b>	<b>EDUCATIONAL TO MIXED USE</b>				-
	60046	Up to 0.32 acre	..	..	1,197.93	1,317.72
	60047	0.33 - 1 acre	..	..	1,795.80	1,975.38
	60048	Above 1 acre	..	..	2,394.77	2,634.25
	<b>H.</b>	<b>EDUCATIONAL TO RESIDENTIAL</b>				-
	60049	Up to 0.16 acre	..	12,000.00	1,197.93	1,317.72
	60050	0.17 - 0.32 acre	..	14,400.00	1,436.64	1,580.30
	60051	0.33 acre and above	..	21,600.00	1,795.80	1,975.38
	<b>I.</b>	<b>OPEN SPACE TO RESIDENTIAL</b>				-
	60052	0.32 - 1 acre	..	18,000.00	1,795.80	1,975.38
	60053	Above 1 acre	..	24,000.00	2,394.77	2,634.25
	<b>J.</b>	<b>OPEN SPACE TO EDUCATION</b>				-
	60054	Up to 0.32 acre	..	20,400.00	1,795.80	1,975.38
	60055	0.33 - 1 acre	..	26,400.00	2,394.77	2,634.25
	60056	Above 1 acre	..	31,200.00	2,993.73	3,293.10
	<b>K</b>	<b>OPEN SPACE TO MIXED USE</b>				-
	60057	Up to 0.32 acre	..	24,000.00	1,795.80	1,975.38
	60058	0.33 - 1 acre	..	27,600.00	2,394.77	2,634.25

<i>Main Item</i>	<i>Sub Item</i>	<i>Item Description</i>	<i>Frequency/ Measure</i>	<i>Upper Limit Municipal</i>	<i>2024</i>	<i>2025</i>
				<b><i>GH¢</i></b>	<b><i>GH¢</i></b>	<b><i>GH¢</i></b>
	60059	Above 1 acre	..	31,200.00	2,993.93	3,293.32
	60060	Publication of Approved Rezoning Request	..	6,000.00	3,592.70	3,951.97
<b>BUSINESS LICENCES/PERMITS</b>						
	<b>A.</b>	<b>AGRO CHEMICAL/FARM INPUTS</b>				-
<b>1</b>	<b>1</b>	<b>Item A</b>				-
	10001	CAT A - Agro Chemicals + Machines	..	..	298.94	328.83
	10002	CAT B - Agro Chemicals	..	..	239.81	263.79
	10003	CAT C – Retailers	..	..	179.58	197.54
						-
	<b>2</b>	<b>Item B</b>				-
	10004	CAT D - Agro Chemicals	.. ..	938.00	215.72	237.29
	10005	CAT E - Agro Chemicals	.. ..	735.00	119.36	131.30
	<b>3</b>	<b>AGRO MACHINE DEALERS</b>				-
	10006	CAT C – Retailers	..	1,260.00	179.58	197.54
	10007	CAT D – Retailers	..	1,155.00	119.36	131.30
<b>2</b>	<b>A.</b>	<b>AKPETESHIE (LIQUOR) DEALERS</b>	Per Annum			-
	<b>1</b>	<b>Manufacturers (Distillers)</b>				-
	20001	CAT A - Large Scale	..	700.00	239.81	263.79
	20002	CAT B - Medium Scale	..	280.00	179.58	197.54
	20003	CAT C - Small Scale	..	140.00	143.45	157.80

<i>Main Item</i>	<i>Sub Item</i>	<i>Item Description</i>	<i>Frequency/ Measure</i>	<i>Upper Limit Municipal</i>	<i>2024</i>	<i>2025</i>
				<b>GH¢</b>	<b>GH¢</b>	<b>GH¢</b>
<b>3</b>	<b>A.</b>	<b>ALUMINIUM FABRICATORS</b>				-
						-
<b>(DOORS /WINDO WS/FRA ME) Per Annum</b>	30001	CAT A - Large Scale	..	2,800.00	359.16	395.08
	30002	CAT B - Medium Scale	..	2,520.00	239.81	263.79
	30003	CAT C - Small Scale	..	1,400.00	179.58	197.54
	30004	CAT D – Others	..	700.00	119.36	131.30
	<b>A.</b>	<b>ALUMINIUM PRODUCT DISTRIBUTORS</b>	Per Annum			-
<b>4</b>	40001	CAT A - Large Scale	..	840.00	298.94	328.83
	40002	CAT B - Medium Scale	..	420.00	179.58	197.54
	40003	CAT C - Small Scale	..	210.00	119.36	131.30
	<b>A.</b>	<b>ALUMINIUM PRODUCT RETAILERS</b>	Per Annum			-
<b>5</b>	50001	CAT A - Store (Large)	..	210.00	179.58	197.54
	50002	CAT B - Container/Kiosk (Medium)	..	140.00	143.45	157.80
	50003	CAT C - Table Top (Small)	....	210.00	119.36	131.30
	<b>A.</b>	<b>ART GALLERY</b>	Per Annum			-
<b>6</b>	60001	CAT A - Own Facility with Multi-services	..	420.00	179.58	197.54
	60002	CAT B - Own Facility with Limited-services	..	280.00	119.36	131.30
	60003	CAT C - Own Facility Only	..	252.00	95.27	104.80
	60004	CAT D - Rented Space	..	210.00	72.27	79.50
	60005	CAT E - Rented Space	..	..	60.23	66.25
<b>7</b>	<b>A.</b>	<b>ARTISANS (SELF-EMPLOYED)</b>	Per Annum			-
		<i>Resident</i>				-
<i>Resident</i>	70001	CAT B- Floating Artisans	Per Annum	..	239.81	263.79
		<i>Non-Resident</i>				-
	70002	CAT C- Floating Artisans (Coys) Permit	Per Visit	..	119.36	131.30
	70003	Masons, Carpenters, Plumbers, Eletricity, cutlass sharpers, Painters, Steel Benders, Tile Layers etc.	..	..	143.45	157.80
		<b>AUTO MECHANICS/</b>				-
<b>8</b>	<b>A.</b>	<b>ELECTRICIANS/SPRAYERS ETC.</b>	Per Annum			-
	<b>1</b>	<b>Air Condition Mechanics</b>				-
	80001	Air Conditioner Repairers	..	..	143.45	157.80
	80002	Arc Welders CAT-A	..	..	119.36	131.30
	<b>2</b>	<b>Auto Electricians</b>				-
	80003	CAT A - With Battery Charging	..	170.00	143.45	157.80
	80004	CAT B - Without Battery Charging	..	140.00	107.31	118.04
	<b>3</b>	<b>Auto Mechanics</b>				-
	80005	CAT A - Heavy Duty Earthmoving Equipment	..	490.00	359.16	395.08

<i>Main Item</i>	<i>Sub Item</i>	<i>Item Description</i>	<i>Frequency/ Measure</i>	<i>Upper Limit Municipal</i>	<i>2024</i>	<i>2025</i>
				<b>GH¢</b>	<b>GH¢</b>	<b>GH¢</b>
	80006	CAT B - Heavy Duty Trucks	..	280.00	239.81	263.79
	80007	CAT C - Light Duty Trucks (3 to 5 Tonnes)	..	210.00	179.58	197.54
	80008	CAT D - Light Duty Vehicles (Below 3 tonnes)	..	140.00	119.36	131.30
						-
	<b>4</b>	<b>Auto Sprayers</b>				-
	80009	CAT A - Spraying and Oven	.. ..	630.00	215.72	237.29
	80010	CAT B - Spraying without Oven	.. ..	490.00	167.54	184.29
	<b>5</b>	<b>Auto Upholstery</b>				-
	80011	CAT A - Moulding and Seat Cover Sewing	..	140.00	143.45	157.80
	80012	CAT B - Seat Cover Sewing	..	140.00	119.36	131.30
	<b>6</b>	<b>Vulcanisers</b>				-
	80013	CAT A - Tyre Repairs, Wheel Balancing, Alignment and Washing Bay	..	210.00	143.45	157.80
	80014	CAT B - Tyre Repairs, Wheel Balancing and Alignment		140.00	119.36	131.30
	80015	CAT C - Wheel Balancing and Alignment	..	120.00	95.27	104.80
	80016	CAT D - Tyre Repairs only	..	95.00	72.27	79.50
	80017	Brake Specialist	..	120.00	95.27	104.80
	80018	Carburetor Specialist	..	120.00	95.27	104.80
	80019	Plastic Welders and Fabricators	..	140.00	119.36	131.30
	80020	Radiator Specialist	..	105.00	95.27	104.80

<i>Main Item</i>	<i>Sub Item</i>	<i>Item Description</i>	<i>Frequency/ Measure</i>	<i>Upper Limit Municipal</i>	<i>2024</i>	<i>2025</i>
				<b>GH¢</b>	<b>GH¢</b>	<b>GH¢</b>
	<b>7</b>	<b>Multiple Service Providers for Auto Works</b>				-
	80021	CAT A - Large Scale	..	240.00	191.63	210.79
	80022	CAT B - Medium Scale	..	210.00	155.49	171.04
	80023	CAT C - Small Scale	..	210.00	119.36	131.30
	<b>9 A.</b>	<b>AUTOMOBILE COMPANIES</b>	Per Annum			-
	1	Used vehicle sales (second hand car dealers)				-
	90001	CAT C - Small Scale(Below 20 vehicle)	..	1,700.00	1,436.64	1,580.30
		Heavy Equipment Hiring Services			478.52	526.37
	<b>10</b>	<b>BAGS AND SUITCASES DEALERS</b>				-
	10001	CAT A - Large Scale			179.58	197.54
	10002	CAT B - Medium Scale			143.45	157.80
	10003	CAT C - Small Scale			119.36	131.30
	<b>11 A.</b>	<b>BARBERING SHOPS</b>				-
		<b>(FLOOR SPACE AND NUMBER OF POINT)</b>				-
	11001	CAT A - Large Shop(5pts & above)	..	450.00	179.58	197.54
	11002	CAT B - Medium Shop (3-4pts)	..	300.00	143.45	157.80
	11003	CAT C - Small Shop(1pts)	..	150.00	95.27	104.80
	11004	CAT D - Mobile/ Certified Wanzam Operator	..	110.00	72.27	79.50
	<b>12 A.</b>	<b>BAKERIES</b>				-
	12001	CAT B - Medium Scale	..	420.00	359.16	395.08
	12002	CAT C - Small Scale	..	300.00	239.81	263.79
	<b>13 A.</b>	<b>BEER/WINE/SPIRIT/SOFT DRINKS SALES</b>				-
	13001	CAT A - Depots		2,310.00	718.32	790.15
	13002	CAT B - Wholesale		2,100.00	359.16	395.08
	13003	CAT C - Retail		750.00	179.58	197.54
	<b>14 A.</b>	<b>BICYCLE/TRICYCLE/MOTORCYCLE</b>				-
		<b>PARTS SALES</b>				-
	14001	CAT A - Multiple Products		350.00	179.58	197.54
	14002	CAT B - Motorcycle/Tricycle with Parts		315.00	143.45	157.80
	14003	CAT C - Motorcycle/Tricycles		263.20	119.36	131.30
	14004	CAT D - Bicycle with Parts		210.00	101.84	112.02
	14005	CAT E - Bicycles		140.00	72.27	79.50
	<b>15 A.</b>	<b>BICYCLE/ TRICYCLE/ MOTORCYCLE REPAIRERS</b>	Per Annum			-
	15001	CAT A - Tricycle/Motorecycle		140.00	95.27	104.80
	15002	CAT B - Bicycle		120.00	72.27	79.50
						-
	<b>16 A.</b>	<b>BILLBOARDS/OUTDOOR ADVERTS</b>	<b>Dependent on class of access</b>			-
						-
	1	Tel. Com Mast.				-
	2	Billboards (e.g. Road Arches, Unipole Spectacular, LEDs, Building Wrap or Wall Drape Signs, Vehicular Adverts, Banners)	Per m2			-

<i>Main Item</i>	<i>Sub Item</i>	<i>Item Description</i>	<i>Frequency/ Measure</i>	<i>Upper Limit Municipal</i>	<i>2024</i>	<i>2025</i>
				<b><i>GH¢</i></b>	<b><i>GH¢</i></b>	<b><i>GH¢</i></b>
	16001	CAT A - Class A1 (Along First Class Accesses) .. ..		120.00	95.27	104.80
	16002	CAT B - Class A2 (Along Second Class Accesses)		120.00	84.32	92.75
	16003	CAT C - Class A3 (Along Third Class Accesses) .. ..		110.00	72.27	79.50
	3	Other Adverts Per Annum				-
	16004	CAT A - Class A1 .. ..			9,423.57	10,365.93
	16005	CAT B - Class A2 .. ..			8,800.52	9,680.57
	16006	CAT C - Class A3 .. ..			7,627.77	8,390.55
	4	Posters Per Day ..			10.95	12.05
<b>17</b>	<b>A.</b>	<b>BLOCKS &amp; CONCRETE PRODUCERS</b>	<b>Per Annum</b>			-
	17001	CAT B - Large Scale (Machine and Manual for Design Blocks		1,050.00	359.16	395.08
for Design Blocks ..	17002	CAT C - Medium Scale (Machine for Blocks Only)		910.00	298.94	328.83
	17003	CAT D - Small Scale (Manual Blocks Only)		700.00	179.58	197.54
	17004	CAT E - Small Scale (Manual Design Blocks				-
		/Columns only) .. .. .		490.00	167.54	184.29
	17005	CAT F - Tiles/Pavement Blocks and Terrazzo				-
		Works (Chipping) .. .. .			143.45	157.80

<i>Main Item</i>	<i>Sub Item</i>	<i>Item Description</i>	<i>Frequency/ Measure</i>	<i>Upper Limit Municipal</i>	<i>2024</i>	<i>2025</i>
				<b>GH¢</b>	<b>GH¢</b>	<b>GH¢</b>
<b>18</b>	<b>A.</b>	<b>BOOKS, STATIONERY, OFFICE EQUIPMENT, COMPUTER &amp; ACCESSORIES, ETC. SHOP</b>				-
		CAT B - Computer, Accessories, Office Equipment, Stationery				-
	18001					-
				3,500.00	298.94	328.83
	18002	CAT C - Computer & Accessories, Office Equipment .....				-
				2,800.00	239.81	263.79
	18003	CAT D - Medium Size of CAT C		1,400.00	179.58	197.54
	18004	CAT E - Bookshops, Stationery		2,100.00	143.45	157.80
	18005	CAT F - Stationery, Office Equipment		1,400.00	119.36	131.30
	18006	CAT G - Medium Size of CAT E		840.00	95.27	104.80
	18007	CAT H - Office Equipment Only		1,050.00	107.31	118.04
	18008	CAT I - Stationery Only		490.00	84.32	92.75
	18009	CAT J - Books Only		210.00	72.27	79.50
	18010	CAT L - Mobile Vans		280.00	239.81	263.79
<b>19</b>	<b>A.</b>	<b>BOLT AND KNOT DEALERS</b>				-
	19001	CAT A – Shop			84.32	92.75
	19002	CAT B - Table Top			60.23	66.25
<b>20</b>	<b>A.</b>	<b>BOUTIQUES</b>				-
	20001	CAT A - Large Scale		2,800.00	203.67	224.04
	20002	CAT B - Medium Scale		1,400.00	143.45	157.80
	20003	CAT C - Small Scale		700.00	119.36	131.30
	20004	CAT D - Small Scale		280.00	95.27	104.80
	20005	CAT G - Baby Care/Wear Large		140.00	167.54	184.29
	20006	CAT H - Baby Care/Wear Small			143.45	157.80
						-
<b>21</b>	<b>A.</b>	<b>BRIDAL HOMES</b>	Per Annum			
	21001	CAT ‘A’	..	2,100.00	239.81	263.79
	21002	CAT ‘B’	..	1,400.00	179.58	197.54
<b>22</b>	<b>A.</b>	<b>BUILDING MATERIALS (DISTRIBUTION/ WHOLESALE)</b>				-
						-
	22001	CAT A - Large Scale Hardware	..	4,900.00	718.32	790.15
	22002	CAT B - Medium Scale Hardware	..	1,575.00	478.52	526.37
	22003	CAT C - Small Scale Hardware	..	840.00	359.16	395.08
<b>23</b>	<b>A.</b>	<b>BUILDING MATERIALS – RETAIL</b>	Per Annum			-
	23001	CAT A - Large Scale	..	3,150.00	215.72	237.29
	23002	CAT B - Medium Scale	..	1,575.00	179.58	197.54
	23003	CAT C - Small Scale (Containers/ Kiosk)	..	840.00	143.45	157.80
<b>24</b>	<b>A.</b>	<b>BUSINESS CENTRES</b>	Per Annum			-
	24001	CAT A - Internet, Word Processing, Printing				-
		and Copying Services plus above 20 Work Stations with Internet Service Retailing		6,300.00	203.67	224.04

<i>Main Item</i>	<i>Sub Item</i>	<i>Item Description</i>	<i>Frequency/ Measure</i>	<i>Upper Limit Municipal</i>	<i>2024</i>	<i>2025</i>
				<b><i>GH¢</i></b>	<b><i>GH¢</i></b>	<b><i>GH¢</i></b>
	24002	CAT B - Internet, Word Processing, Printing				-
		and Copying Services plus above 20 Work Stations	..	2,800.00	167.54	184.29
	24003	CAT C - Internet, Word Processing, Printing				-
		and Copying Services plus 11-20 Work Stations	..	1,260.00	143.45	157.80
	24004	CAT D - Internet, Word Processing, Printing				-
		and Copying Services plus below 11 Work Stations		280.00	143.45	157.80
	24005	CAT E - Secretarial Services (Word Processing,				-
		Printing and Copying Services)	..	210.00	119.36	131.30
<b>25</b>	<b>A.</b>	<b>BUTCHER'S LICENES</b>	Per Annum			-
	25001	CAT 'A'	..	..	107.31	118.04
	25002	CAT 'B'	..	..	84.32	92.75
	25003	CAT 'C'	..	..	60.23	66.25

<i>Main Item</i>	<i>Sub Item</i>	<i>Item Description</i>	<i>Frequency/ Measure</i>	<i>Upper Limit Municipal</i>	<i>2024</i>	<i>2025</i>
				<b>GH¢</b>	<b>GH¢</b>	<b>GH¢</b>
<b>26</b>	<b>A.</b>	<b>WASHING BAY</b>	Per Annum			-
		<b>CATA- Jet Washing, Restaurant and Drinking Facility</b>			598.97	658.87
		<b>CAT B - Jet Washing and Drinking Facility</b>			478.52	526.37
		<b>CAT C - Jet washing only</b>			359.16	395.08
	26001	CAT D - Manual Washing (Medium)	..	354.20	298.94	328.83
	26002	CAT E - Manual Washing (Small)	..	280.00	239.81	263.79
<b>27</b>	<b>A.</b>	<b>CARPENTARY WORKSHOPS</b>	Per Annum			-
	27001	CAT A - All Works	..	..	359.16	395.08
	27002	CAT B - Furniture (plus Upholstery - Medium)	..	..	239.81	263.79
	27003	CAT C - Furniture (plus Upholstery - Small)	..	..	191.63	210.79
	27004	CAT D - Furniture Only	..	..	143.45	157.80
	27005	CAT E - Minor Works	..	..	119.36	131.30
<b>28</b>	<b>A.</b>	<b>CASINO/ BETTING COMPANIES</b>	Per Annum			-
	28001	CAT 'A' Sport Bet/Super Bet	..	..	2,993.73	3,293.10
	28002	CAT 'B' TV/Vidoe Game Centres	..	..	359.16	395.08
	28003	CAT 'C' Other Games	..	..	298.94	328.83
<b>29</b>		<b>REGISTRATION OF BUSINESS CERT</b>	All category			500.00
		<b>RENEWAL OF BUSINESS CERT</b>	Per Annum			300.00
	<b>A.</b>	<b>CONTRACTED CATERERS</b>				-
		<b>(EG. SCHOOL FEEDING)</b>	Per Annum			-
	29001	CAT A - Above 1,000 Pupils	..	700.00	478.52	526.37
	29002	CAT B - Above 500 to 1,000 Pupils	..	560.00	359.16	395.08
	29003	CAT C - Up to 500 Pupils	..	420.00	239.81	263.79
<b>30</b>	<b>A.</b>	<b>CD SELLERS (AUDIO/VIDEO)</b>	Per Annum			-
	30001	CAT A – Shops	..	350.00	72.27	79.50
	30002	CAT B - Table Tops	..	105.00	41.61	45.77
	30003	CAT C - Mobile Vans	..	63.00	24.09	26.50
<b>31</b>	<b>A.</b>	<b>CEMENT &amp; LIMESTONE FACTORIES</b>	Per Annum			-
	31001	CAT 'A'	.. ..	89,600.00	76,632.48	84,295.73
	31002	CAT 'B'	.. ..	68,600.00	58,672.29	64,539.52
	31003	CAT 'C'	.. ..	28,000.00	23,947.65	26,342.42
<b>32</b>		<b>IRON/ROOFING SHEET FACTORY</b>	Per Annum			-
	32001	CAT A	.. ..	..	71,842.95	79,027.25
	32002	CAT B	.. ..	..	59,869.13	65,856.04
	32003	CAT C	.. ..	..	35,921.48	39,513.63
	32004	CAT D	.. ..	..	23,947.65	26,342.42
<b>33</b>	<b>A.</b>	<b>CERAMICS/POTTERY PRODUCERS/ SELLERS</b>	Per annum			-
	33001	CAT 'A'	.. ..	126.00	119.36	131.30

<i>Main Item</i>	<i>Sub Item</i>	<i>Item Description</i>	<i>Frequency/ Measure</i>	<i>Upper Limit Municipal</i>	<i>2024</i>	<i>2025</i>
				<b>GH¢</b>	<b>GH¢</b>	<b>GH¢</b>
	33002	CAT 'B'	.. ..	84.00	84.32	92.75
<b>34</b>	<b>A.</b>	<b>CEREMONIAL HIRING SERVICES</b>	Per Annum			-
	34001	CAT A - Multi Services	.. ..	7,000.00	239.81	263.79
	34002	CAT B - Canopies, Chairs, Tables, Cutlery, Glasses, Plates, Serving Trays	.. ..	1,260.00	179.59	197.55
	34003	CAT C - Canopies, Chairs, Tables	.. ..	630.00	143.45	157.80
	34004	CAT D - Single Item of above	.. ..	126.00	95.27	104.80
	34005	CAT E - Recreational/Social Facilities	.. ..	938.00	598.97	658.87
	34006	CAT F - Spinners (Large)	.. ..	280.00	191.63	210.79
	34007	CAT G - Spinners (Small)	.. ..	210.00	143.45	157.80
	34008	CAT H - Live Band	.. ..	490.00	179.58	197.54
	34009	CAT I- Visiting Live Band	Per Visit ..		60.23	66.25
	34010	CAT J - Musical/Dance Groups	.. ..	350.00	95.27	104.80
		CAT J - Visiting Dance Group	Per Visit	..	36.14	39.75
		CATK - Traditional Singing Groups	Per Visit ..	..	60.23	66.25
<b>35</b>	<b>A.</b>	<b>CIGARETE DEALERS</b>	Per Annum			-
	35001	CAT A - Importers/Wholesalers	.. ..	7,000.00	598.97	658.87
	35002	CAT B – Distributors	.. ..	2,100.00	359.16	395.08
	35003	CAT C - Retailers	.. ..	1,260.00	239.81	263.79
<b>36</b>	<b>A.</b>	<b>COCOA RESIDUE BUYING COMPANIES</b>	Per Annum			-
	36001	CAT 'A'	.. ..	2,100.00	1,795.80	1,975.38
<b>37</b>	<b>A.</b>	<b>COCOA/ SHEA NUT/COTTON BUYING COMPANIES</b>	Per Annum			-
	37001	CAT A - Large Scale (Mother Company)	.. ..	13,500.00	11,973.83	13,171.21
	37002	CAT B - Medium Scale (Mother Company)	.. ..	6,300.00	5,388.50	5,927.35
	37003	CAT C - Medium Scale (Agent)	.. ..	2,800.00	2,394.77	2,634.25
	37004	CAT D - Small Scale (Agent)	.. ..	2,100.00	1,795.80	1,975.38

<i>Main Item</i>	<i>Sub Item</i>	<i>Item Description</i>	<i>Frequency/ Measure</i>	<i>Upper Limit Municipal</i>	<i>2024</i>	<i>2025</i>
				<b>GH¢</b>	<b>GH¢</b>	<b>GH¢</b>
<b>38</b>	<b>A.</b>	<b>COFFEE/CASHEW BUYING COMPANIES</b>	Per Annum			-
	38001	CAT A - Large Scale (Mother Company)	.. ..	3,500.00	2,993.73	3,293.10
	38002	CAT B - Medium Scale (Mother Company)	.. ..	1,050.00	983.20	1,081.52
	38003	CAT C - Small Scale (Agent)	.. ..	350.00	327.34	360.07
<b>39</b>	<b>A.</b>	<b>COFFIN DEALERS</b>	Per Annum			-
	39001	CAT A – Importers	.. ..	..	25.19	27.71
	39002	CAT B - Industrial (Manufacture & Sale)	.. ..	..	1,197.93	1,317.72
	39003	CAT C - Manual (Manufacture & Sale)	.. ..	..	298.94	328.83
	39004	CAT D - Sales Outlets	.. ..	..	167.54	184.29
	39005	CAT E - Manufacturers Only	.. ..	..	143.45	157.80
<b>40</b>	<b>A.</b>	<b>COLA NUT BUYING COMPANIES</b>	Per Annum			-
	40001	CAT A - Large Scale	.. ..	280.00	239.81	263.79
	40002	CAT B - Medium Scale	.. ..	189.00	162.06	178.27
	40003	CAT C - Small Scale	.. ..	126.00	107.31	118.04
	40004	CAT D - Sale				-
<b>41</b>	<b>A.</b>	<b>COLD STORAGE FACILITIES</b>	Per Annum			-
	<b>1</b>	<b>Importers with Own/Rented Cold Storage Facilities</b>				-
	41001	CAT A - Above 2500 Metric Tonnes	.. ..	7,700.00	6,585.33	7,243.86
	41002	CAT B - 2001 to 2500 Metric Tonnes		7,000.00	5,987.46	6,586.21
	41003	CAT C - 1501 to 2000 Metric Tonnes	.. ..	4,200.00	3,592.70	3,951.97
	41004	CAT D - 1001 to 1500 Metric Tonnes	.. ..	3,500.00	2,993.73	3,293.10
	41005	CAT E - 501 to 1000 Metric Tonnes	.. ..	2,800.00	2,394.77	2,634.25
	41006	CAT F - Up to 500 Metric Tonnes	.. ..	1,680.00	1,436.64	1,580.30
	<b>2</b>	<b>Non-Importers with Rented Cold Storage Facilities (Local)</b>				-
	41007	CAT A - Above 1000 Metric Tonnes		1,890.00	1,616.22	1,777.84
	41008	CAT B - 501 to 1000 Metric Tonnes	.. ..	1,680.00	1,436.64	1,580.30
	41009	CAT C - Up to 500 Metric Tonnes	.. ..	1,260.00	897.90	987.69
	<b>3</b>	<b>Non-Importers with Containerised Cold Storage Facilities (Local)</b>				-
	41010	CAT A - 40 Footer Container		1,785.00	1,526.43	1,679.07
	41011	CAT B - 20 Footer Container	.. ..	630.00	538.74	592.61
	41012	CAT C - Below 20 Footer Container	.. ..	420.00	179.58	197.54
	41013	CAT D - Deep Freezer	.. ..	315.00	95.27	104.80
<b>42</b>	<b>A</b>	<b>COMMERCIAL HOUSES/ DEPARTMENTAL STORES</b>	Per Annum			-
	42001	CAT A - Small Supermarkets	.. ..	2,800.00	357.52	393.27
	42002	CAT B - Neighbourhood Shops	.. ..	1,050.00	238.71	262.58
	42003	CAT C - Containers/Small Shops	.. ..	420.00	178.76	196.64
<b>43</b>	<b>A</b>	<b>COMMERCIALIZED STATE COMPANIES/CORPORATIONS</b>	Per Annum			-
	43001	CAT C - Branch Offices	.. ..	18,900.00	16,164.39	17,780.83
	43002	CAT D - District Offices	.. ..	14,000.00	11,973.83	13,171.21
	43003	CAT E - Local Offices	.. ..	4,200.00	3,592.70	3,951.97

<i>Main Item</i>	<i>Sub Item</i>	<i>Item Description</i>	<i>Frequency/ Measure</i>	<i>Upper Limit Municipal</i>	<i>2024</i>	<i>2025</i>
				<b>GH¢</b>	<b>GH¢</b>	<b>GH¢</b>
<b>44</b>	<b>A</b>	<b>COMMISSIONER FOR OATHS/ LETTER WRITERS</b>	Per Annum			-
	44001	CAT 'A'	.. ...	210.00	143.45	157.80
	44002	CAT 'B'	.. ..	120.00	95.27	104.80
<b>45</b>	<b>A</b>	<b>COMMUNICATION MAST (B.O.P.)</b>	Per Annum / Per mast			-
	45001	CAT A - 1-10 Masts		4,500.00	3,352.89	3,688.18
	45002	CAT B - Below 10 Masts	.. ..	3,500.00	2,753.93	3,029.32
<b>46</b>	<b>A</b>	<b>COMPUTER/ACCESSORIES/ OFFICERS EQUIPMENT REPAIRS</b>	Per Annum			-
	46001	CAT B - Medium Scale	.. ..	630.00	179.58	197.54
	46002	CAT C - Small Scale	.. ..	280.00	119.36	131.30
						-
<b>47</b>	<b>A</b>	<b>CONDIMENTS/CONFECTIONERIES (E.G. BISCUITS, TOFFEES AND SPICES)</b>				-
	47001	Distributor / Wholesal	Per Annum	..	589.97	648.97
	47002	CAT A - Wholesale/Retail	.. ...	490.00	359.16	395.08
	47003	CAT B - Retaile large	.. ..	280.00	239.81	263.79
	47004	CAT C - Retail medium	.. ..		179.58	197.54
	47005	CAT D - Retail Small	.. ...	..	95.27	104.80
	47006	CAT E – Others	.. ...	..	72.27	79.50
	47007	CAT F - Table top	.. ...	105.00	48.18	53.00

<i>Main Item</i>	<i>Sub Item</i>	<i>Item Description</i>	<i>Frequency/ Measure</i>	<i>Upper Limit Municipal</i>	<i>2024</i>	<i>2025</i>
				<b>GH¢</b>	<b>GH¢</b>	<b>GH¢</b>
<b>48</b>	<b>A</b>	<b>CONSOLE (CONSUL) GAMES OPERATORS</b>	Per Annum			-
	48001	CAT 'A'	.. ..	..	4,190.57	4,609.63
	48002	CAT 'B'	.. ..	..	3,951.86	4,347.05
	48003	CAT 'C' (Roving)	.. ..	..	718.32	790.15
<b>49</b>	<b>A.</b>	<b>CONTRACTORS/SUPPLIERS (REGISTRATION)</b>				-
		CAT A - Roads and Bridge Works	Onetime			-
	<b>1</b>	Class A				-
	49001	A4	.. ..	..	718.32	790.15
	49002	E2	.. ..	..	298.94	328.83
	D.	CAT D - Plumbing Works (Class G)	.. ..	..	328.16	360.98
	49003	CAT A - G1	.. ..	..	298.94	328.83
<b>50</b>	<b>A.</b>	<b>COOKING/HOUSEHOLD UTENSILS SALE</b>	Per Annum			-
	50001	CAT 'B'	.. ..	252.00	179.58	197.54
<b>51</b>	<b>A</b>	<b>COSMETICS/PERSONAL CARE/ HAIR PRODUCT SALES</b>	Per Annum			-
	51001	CAT C - Retail	.. ..	630.00	179.58	197.54
<b>52</b>	<b>A.</b>	<b>COURIER SERVICES</b>	Per Annum			-
	52001	CAT A - International Companies	.. ..	6,090.00	5,208.92	5,729.81
	52002	CAT B - National Companies	.. ..	3,780.00	3,232.44	3,555.68
	52003	CAT C - Small Companies	.. ..	2,310.00	1,975.38	2,172.92
	52004	CAT D - Others	.. ..	1,050.00	897.90	987.69
<b>53</b>	<b>A.</b>	<b>CURTAINS/CARPETS ETC. SALES</b>	Per Annum			-
	53001	CAT 'A'	.. ..	280.00	179.58	197.54
	53002	CAT 'B'	.. ..	140.00	107.31	118.04
	53003	CAT 'C'	.. ..	105.00	72.27	79.50
<b>54</b>	<b>A.</b>	<b>DIGITAL EMBROIDERY COMPANIES</b>	Per Annum			-
	54001	CAT 'A'	.. ..	2,520.00	2,154.96	2,370.46
	54002	CAT 'B'	.. ..	1,050.00	897.90	987.69
<b>55</b>	<b>A.</b>	<b>DISLODGING COMPANIES</b>	Per Annum			-
	55001	CAT 'A'	.. ..	..	718.32	790.15
	55002	CAT 'B'	.. ..	..	478.52	526.37
<b>56</b>	<b>56001</b>	<b>DOG LICENCE</b>	Per Annum	21.00	17.52	19.27
<b>57</b>	<b>A.</b>	<b>DOG SALE LICENCE</b>	Per Annum			-
	57001	CAT C - Local Only	.. ..	525.00	179.58	197.54
<b>58</b>	<b>A.</b>	<b>DRESSMAKERS/TAILORS (INDUSTRIAL)</b>	Per Annum			-
	58001	CAT E - Small Scale (Below 10 workers)	.. ..	210.00	179.58	197.54
<b>59</b>	<b>B.</b>	<b>DRESSMAKERS/TAILORS (NON-INDUSTRIAL)</b>				-
	59001	CAT A - Large Scale		215.00	179.58	197.54
	59002	CAT B - Medium Scale		210.00	143.45	157.80
	59003	CAT C - Small Scale		105.00	72.27	79.50
	<b>C.</b>	<b>DRESSMAKING/TAILORING SERVICES</b>	Per Annum			-

<i>Main Item</i>	<i>Sub Item</i>	<i>Item Description</i>	<i>Frequency/ Measure</i>	<i>Upper Limit Municipal</i>	<i>2024</i>	<i>2025</i>
				<b>GH¢</b>	<b>GH¢</b>	<b>GH¢</b>
<b>60</b>	60001	CAT A - Knitting, Haberdashery and Embroidery	... ..	300.00	239.81	263.79
	60002	CAT B - Knitting and Embroidery	... ..	210.00	179.58	197.54
	60003	CAT C - Embroidery Only	... ..	170.00	119.36	131.30
	60004	CAT D - Knitting Only	... ..	130.00	95.27	104.80
	<b>A.</b>	<b>DRILLING COMPANIES</b>	Per Annum			-
<b>61</b>	<b>1</b>	<b>Mining (Diamon Dealers)</b>				-
	61001	CAT A - Exploration & Prospecting - (Large)	... ..	37,800.00	718.32	790.15
	61002	CAT B - Exploration & Prospecting - (Small)	... ..	25,200.00	598.97	658.87
	61003	CAT C - Ancillary Services	... ..	22,680.00	298.94	328.83
	61004	Concession	... ..		3,592.70	3,951.97
	61005	Mining	... ..		1,436.64	1,580.30
	61006	Buyers	... ..		598.97	658.87
	61007	Agents	... ..		598.97	658.87
	<b>2</b>	<b>Water (Borehole)</b>				-
	61008	CAT A - Exploration & Prospecting - (Large)	... ..	7,700.00	5,478.29	6,026.12
	61009	CAT B - Exploration & Prospecting - (Small)	... ..	5,100.00	4,107.35	4,518.09
	61010	CAT - Visiting Driller	Per Visit		598.97	658.87
<b>62</b>	<b>A.</b>	<b>DRIVING SCHOOL</b>	Per Annum			-
	62001	CAT B - 4 - 6 Vehicles		710.00	598.97	658.87
	62001	CAT C - 1 - 3 Vehicles		630.00	478.52	526.37
		<b>Electrical Appliances ( New &amp; Second-hand)</b>	Per Annum			-
		CAT-A - Imposters/ Wholesalers			360.26	396.29
		CAT-B - Wholesalers			287.99	316.79
		CAT-C - Retailers (Large)			191.63	210.79
		CAT-D - Retailers ( Medium)			143.45	157.80
		CAT-D - Retailers ( Small)			96.08	105.69
		CAT-E Table Top			72.27	79.50

<i>Main Item</i>	<i>Sub Item</i>	<i>Item Description</i>	<i>Frequency/ Measure</i>	<i>Upper Limit Municipal</i>	<i>2024</i>	<i>2025</i>
				<b>GH¢</b>	<b>GH¢</b>	<b>GH¢</b>
		<b>Electrical Security Fencing Companies</b>				-
		CAT-A			548.00	602.80
		<b>Electronic/Home Appliances/shops ( New &amp; Second-hand)</b>	Per annum			-
		CAT-A - Imposters/ Wholesalers ( Large)			479.61	527.57
		CAT-B - Imposters/ Wholesalers ( Small)			360.26	396.29
		CAT-C - Wholesalers cum Retailers (Large)			239.81	263.79
		CAT-D - Wholesalers cum Retailers (Small)			179.58	197.54
		CAT-E - Retailers ( shops & containers - Large)			143.45	157.80
		CAT-F - Retailers ( shops & containers - Small)			96.36	106.00
		CAT-G - Retailers ( Table Top - Medium)			72.27	79.50
		CAT-H - Retailers ( Table Top - Small)			60.23	66.25
		<b>Electronic/Home Appliances/shops Part Dealers</b>				-
		CAT-A			120.45	132.50
		CAT-B			96.36	106.00
		CAT-C			72.27	79.50
		<b>Footwear shops</b>	Per annum			-
		CAT- A - Wholesalers			280.32	308.35
		CAT -B - Retailers (Large)			240.90	264.99
		CAT -C - Retailer ( small)			180.68	198.75
		<b>Flour shops</b>	Per annum			-
		CAT- A - Wholesalers			323.03	355.33
		CAT -B - Retailers (Large)			240.90	264.99
		CAT -C - Retailer ( small)			180.68	198.75
						-
<b>63</b>	<b>A.</b>	<b>ELECTRONIC MEDIA (RADIO) OPERATORS</b>				-
		<b>REGISTRATION</b>				
		TV Station		6,000.00	2,000.00	2,500.00
		Renewal - TV Station			1,800.00	2,000.00
		Radio Station		3,000.00	850.00	1,000.00
		Renewal -Radio Station			600.00	700.00
		<b>BUSINESS OPERATING PERMIT FOR ELECTRONIC MEDIA OPERATORS</b>				
		TV Station		10,000.00	7,000.00	8,000.00
		<b>RADIO / FM STATIONS</b>				
	63001	CAT C – District		7,000.00	5,000.00	5,500.00
	63002	CAT D – Community		5,000.00	3,000.00	3,300.00
	63003	CAT E - Information Centres (Urban)		280.00	119.36	131.30

<i>Main Item</i>	<i>Sub Item</i>	<i>Item Description</i>	<i>Frequency/ Measure</i>	<i>Upper Limit Municipal</i>	<i>2024</i>	<i>2025</i>
				<b>GH¢</b>	<b>GH¢</b>	<b>GH¢</b>
	62004	CAT F - Information Centres (Rural)		210.00	84.32	92.75
<b>64</b>	<b>A.</b>	<b>EMBOSSMENT CENTRES</b>				-
	64001	CAT A - Vehicle Embossment Company		1,400.00	1,197.93	1,317.72
	64002	CAT B - Stickers' Distributors		525.00	119.36	131.30
<b>65</b>	<b>A.</b>	<b>FABRIC DEALERS – MANUFACTURING</b>				-
	65001	CAT A - Large Scale		1,450.00	1,197.93	1,317.72
	65002	CAT B - Medium Scale		1,100.00	958.13	1,053.94
	65003	CAT C - Small Scale		710.00	598.97	658.87
<b>66</b>	<b>B.</b>	<b>FABRICS DEALER-SALES</b>				-
	66001	CAT A - Imports/Wholesale		1,890.00	298.94	328.83
	66002	CAT B - Wholesale and Retail		1,260.00	239.81	263.79
	66003	CAT C – Wholesale		490.00	215.72	237.29
	66004	CAT D – Retail		280.00	179.58	197.54
	66005	CAT E - Table Top		210.00	119.36	131.30
<b>67</b>	<b>A.</b>	<b>FEED MILLS (POULTRY, PETS,FISH, ETC.) – PRODUCTION</b>				-
	67001	CAT 'A'	..	1,400.00	598.97	658.87
	67002	CAT 'B'	..	630.00	298.94	328.83
	67003	CAT 'C'	..	350.00	179.58	197.54
<b>68</b>	<b>B.</b>	<b>FEED SELLERS</b>	Per Annum			-
	68001	CAT A – Wholesalers	.. .. .	420.00	143.45	157.80
	68002	CAT B – Distributors	.. .. .	280.00	119.36	131.30
	68003	CAT C - Retailers	.. .. .	126.00	95.27	104.80
<b>69</b>	<b>A.</b>	<b>FINANCIAL INSTITUTIONS</b>	Per Annum			-
	69001	CAT A - Branch/District Office	.. .. .		11,973.83	13,171.21
	69002	CAT B - Agency Office	.. .. .	..	5,388.50	5,927.35
	69003	CAT C - Rural Bank	.. .. .	1,850.00	<b>1,795.80</b>	1,975.38
	69004	CAT D - Agency Office (Rural Bank)	.. .. .	1,600.00	1,436.64	1,580.30
	69005	CAT E - Mobilisation Centres/Vans	.. .. .	570.00	478.52	526.37
	<b>B.</b>	<b>Insurance Companies, Debt Servicing Companies, Security Discount Houses etc.</b>				-
	69006	CAT A - Branch Office		7,000.00	5,987.46	6,586.21
	69007	CAT B - Agency Office	.. .. .	3,500.00	2,993.73	3,293.10
	69008	CAT C - Life Only	.. .. .	..	2,035.61	2,239.17

<i>Main Item</i>	<i>Sub Item</i>	<i>Item Description</i>	<i>Frequency/ Measure</i>	<i>Upper Limit Municipal</i>	<i>2024</i>	<i>2025</i>
				<b>GH¢</b>	<b>GH¢</b>	<b>GH¢</b>
	<b>C.</b>	<b>Micro-Finance Institutions</b>				-
		Savings and Loans Company/Credit Unions	.. . . .	..		-
	69009	CAT A - Head Office		6,500.00	5,268.05	5,794.86
	69010	CAT B - Regional Office	.. . . .	..	3,352.89	3,688.18
	69011	CAT C - Branch Office	.. . . .		1,795.80	1,975.38
	69012	CAT C - Branch Office	.. . . .	1,050.00	837.68	921.45
	69013	CAT E - Susu Collectors (Shops)	.. . . .	..	478.52	526.37
	69014	CAT F - Susu Collectors (Roving)	.. . . .	..	191.63	210.79
	<b>D.</b>	<b>Money Lending</b>				-
	69015	CAT 'A'	.. . . .	3,000.00	2,154.96	2,370.46
	69016	CAT 'B'	.. . . .	1,500.00	1,197.93	1,317.72
	69017	CAT 'C'	.. . . .	.	598.97	658.87
	<b>E.</b>	<b>Mobile Money</b>	Per Annum			-
	69018	CAT 'A'	Per Registration	..	179.58	197.54
	69019	CAT 'A' Renewal	Per Certificate	..	60.23	66.25
	69020	Forex Bureaus	.. . . .	410.00	359.16	395.08
	69021	Stand Alone ATMs	.. . . .	750.00	598.97	658.87
<b>70</b>	<b>A.</b>	<b>FISH FARMING COMPANIES</b>	Per Annum			-
	70001	CAT A - Large Scale	.. . . .	42,000.00	359.16	395.08
	70002	CAT B - Medium Scale	.. . . .	28,000.00	239.81	263.79
	70003	CAT C - Small Scale	.. . . .	14,000.00	119.36	131.30
<b>71</b>	<b>A.</b>	<b>FLORIST AND ALLIED PRODUCTS</b>	Per Annum			-
	71001	CAT A - Natural (Large Scale)	.. . . .	840.00	538.74	592.61
	71002	CAT B - Natural (Medium Scale)	.. . . .	700.00	419.39	461.33
	71003	CAT C - Natural (Small Scale)	.. . . .	560.00	215.72	237.29
	71004	CAT D - Artificial (Large Scale)	.. . . .	700.00	419.39	461.33
	71005	CAT E - Artificial (Small Scale)	.. . . .	350.00	239.81	263.79
<b>72</b>	<b>A.</b>	<b>FUNERAL HOMES AND MOTUARIES</b>	Per Annum			-
	<b>1</b>	Wreath and other Funeral D'rative Items	.. . . .	..	239.81	263.79
	<b>2</b>	Wreath Only	.. . . .	..	72.27	79.50
	72001	Morgue Only	.. . . .	..	1,436.64	1,580.30
<b>73</b>	<b>B.</b>	<b>FUNERAL UNDERTAKER'S-LICENCE</b>	Per Annum			-
	73001	CAT 'A'	.. . . .	1,050.00	239.81	263.79
	73002	CAT 'B' Visiting Undertakers	Per Visit .. .	..	60.23	66.25
						-
<b>74</b>	<b>A.</b>	<b>FURNITURE SHOWROOMS</b>				-
	74001	CAT C - Small Scale .. .	..	..	598.97	658.87
<b>75</b>	<b>A.</b>	<b>GENERAL GOODS - SALES</b>				-
		<b>(E.G. GENERATOR, WATER PUMP,</b>				-
		<b>CHAINSAW, ETC. )</b>	...	.		-

<i>Main Item</i>	<i>Sub Item</i>	<i>Item Description</i>	<i>Frequency/ Measure</i>	<i>Upper Limit Municipal</i>	<i>2024</i>	<i>2025</i>
				<b><i>GH¢</i></b>	<b><i>GH¢</i></b>	<b><i>GH¢</i></b>
	75001	CAT A - Large .. .		3,500.00	179.58	197.54
	75002	CAT B - Medium .. .	..	2,100.00	143.45	157.80
	75003	CAT C - Small .. .	..	1,050.00	131.40	144.54
<b>76</b>	<b>A.</b>	<b>GIFT SHOPS Per Annum</b>				-
	76001	CAT A - Large Scale .. .	..	420.00	119.36	131.30
	76002	CAT B - Small Scale .. .	..	280.00	95.27	104.80
<b>77</b>	<b>A.</b>	<b>GLASS SELLERS (TAINTED /PLAIN)</b>				-
	77001	CAT A - Large Scale .. .	..	1,260.00	239.81	263.79
	77002	CAT B - Medium Scale .. .	..	1,050.00	179.58	197.54
	77003	CAT C - Small Scale .. .	..	630.00	119.36	131.30
<b>78</b>	<b>A.</b>	<b>GOLD/DIAMOND DEALERS</b>				-
	78001	CAT A - Refinery .. .	...	6,300.00	5,987.46	6,586.21
	78002	CAT B - Merchants .. .	...	4,500.00	3,592.70	3,951.97
	78003	CAT C - Agents .. .	..	2,625.00	1,795.80	1,975.38
	78004	CAT D - Goldsmith .. .	..	1,400.00	1,197.93	1,317.72
<b>79</b>	<b>A.</b>	<b>HAIR &amp; BEAUTY SERVICE PROVIDERS</b>				-
	79001	CAT A - Beauty Parlour and School .. .	...	2,520.00	2,154.96	2,370.46
	79002	CAT B - Beauty Parlour .. .	..	1,575.00	1,346.85	1,481.54
	79003	CAT C - Salon with Pedicure, Manicure, Braiding/Weaving .. .	..	1,260.00	179.58	197.54
	79004	CAT C - Pedicure, Manicure Only .. .	..	150.00	95.27	104.80
	79005	CAT D - Big Salon .. .	..	280.00	119.36	131.30
	79006	CAT E - Small Salon .. .	..	140.00	95.27	104.80
	79007	CAT F - Braiding and Weaving Only .. .	..	630.00	95.27	104.80
	79008	CAT G - Braiding Only .. .	..	210.00	60.23	66.25
<b>80</b>	<b>A.</b>	<b>HEALTH FACILITIES-PRIVATE</b>				-
	<b>1</b>	<b>Dental Clinics</b>				-
	80001	CAT A - Large Scale .. .	..	770.00	658.10	723.91
	80002	CAT B - Medium Scale .. .	..	490.00	419.39	461.33
	80003	CAT C - Small Scale .. .	..	280.00	239.81	263.79

Main Item	Sub Item	Item Description	Frequency/ Measure	Upper Limit Municipal	2024	2025
				<b>GH¢</b>	<b>GH¢</b>	<b>GH¢</b>
	<b>2</b>	<b>Eye Clinics</b>				-
	80004	CAT A - Large Scale ..	..	770.00	658.10	723.91
	80005	CAT B - Small Scale ..	..	420.00	359.16	395.08
	<b>3</b>	<b>Hospitals/Clinics</b>				-
	80006	CAT A - Specialised (Chiropractic /Homeopathic etc.) ..	..	4,500.00	3,592.70	3,951.97
	80007	CAT B - In and Outpatient ..	..	2,700.00	2,394.77	2,634.25
	80008	CAT C - Outpatient ..	..	1,400.00	1,197.93	1,317.72
	<b>4</b>	<b>Maternity Homes</b>				-
	80009	CAT A - General Services ..	..	420.00	239.81	263.79
	80010	CAT B - Midwifery Services ..	..	224.00	191.63	210.79
	<b>5</b>	<b>Medical Laboratory Facilities</b>				-
	80011	CAT A - General Services ..	..	..	298.94	328.83
	80012	CAT B - Specialised Services ..	..	..	239.81	263.79
	80013	CAT C - Ordinary Services ..	..	..	179.58	197.54
	<b>6</b>	<b>Physiotherapy Centres</b>				-
	80014	CAT A - Large Scale	..	..	538.74	592.61
	80015	CAT B - Medium Scale	..	..	419.39	461.33
	80016	CAT C - Small Scale	..	..	359.16	395.08
	<b>7</b>	<b>Licenced Herbal Medicine Units</b>				-
	80017	CAT A - Foreign Clinics and Shops	..	3,500.00	2,993.73	3,293.10
	80018	CAT B - Foreign Clinics or Shops	..	2,100.00	1,795.80	1,975.38
	80019	CAT C - Clinic and Medicine Producers (Local)	..	1,400.00	419.94	461.93
	80020	CAT D - Clinic Only (Local)	..	1,260.00	298.94	328.83
	80021	CAT E - Medicine Producers Only (Local)	..	1,190.00	179.58	197.54
	80022	CAT F - Herbal Shops (Local)	..	490.00	119.36	131.30
	80023	CAT G - Shop on wheel (Mobile)	..	770.00	95.27	104.80
<b>81</b>	<b>A.</b>	<b>HEARSE/AMBULANCE SERVICES</b>	Per Annum			-
	81001	CAT B - Medium Scale (3-5 Vehicles)	..	..	837.68	921.45
	81002	CAT C - Small Scale (1-2 Vehicles)	..	..	598.97	658.87
<b>82</b>	<b>A.</b>	<b>HIRING OF HEAVY DUTY TRUCKS</b>	Per Day/ 8hrs/per day			
	82001	Tipper Truck	..			2,500.00
	82002	Concrete Mixer	..			300.00
	82003	Roller	..			3,000.00
	82004	Water Tanker	..			2,000.00
	82005	Back Hoe	..			3,500.00
	82006	Grader	..			5,000.00
<b>82</b>	<b>A.</b>	<b>ICE CREAM/YOGHURT DEALERS</b>	Per Annum			-
	82001	CAT E - Wholesale/Depot	..	1,890.00	215.72	237.29
	82002	CAT F - Retail	..	490.00	143.45	157.80
<b>83</b>	<b>A.</b>	<b>INTERIOR/EVENT DECORATORS</b>	Per Annum			-
	83001	CAT A - Companies (Large)	..	1,050.00	419.39	461.33
	83002	CAT B - Companies (Medium)	..	630.00	298.94	328.83

<i>Main Item</i>	<i>Sub Item</i>	<i>Item Description</i>	<i>Frequency/ Measure</i>	<i>Upper Limit Municipal</i>	<i>2024</i>	<i>2025</i>
				<b>GH¢</b>	<b>GH¢</b>	<b>GH¢</b>
	83003	CAT C - Individuals	..	280.00	179.58	197.54
<b>84</b>	<b>A.</b>	<b>JEWELLERY SHOPS</b>	Per Annum			-
	84001	CAT A - Retail (Large)	..	2,100.00	179.58	197.54
	84002	CAT B - Retail (Medium)	..	770.00	143.45	157.80
	84003	CAT C - Retail (Small)	..	420.00	119.36	131.30
	84004	CAT D - Table Top	..	105.00	95.27	104.80
<b>85</b>	<b>B.</b>	<b>JEWELLERY REPAIRERS</b>				-
		<b>(WATCHES/BRACELETS, ETC.)</b>	Per Annum			-
	85001	CAT 'A'	..	210.00	48.18	53.00
	85002	CAT 'B'	..	105.00	41.61	45.77
<b>86</b>	<b>A.</b>	<b>JOB PLACEMENT AGENCIES</b>	Per Annum			-
	86001	CAT 'A'	..	2,520.00	2,154.96	2,370.46
	86002	CAT 'B'	..	980.00	837.68	921.45
	86003	CAT 'C'	..	420.00	359.16	395.08
<b>87</b>	<b>A.</b>	<b>KEY CUTTERS</b>	Per Annum	90.00	60.23	66.25
<b>88</b>	<b>A.</b>	<b>LANDSCAPERS/HORTICULTURALIS T</b>	Per Annum			-
	88001	CAT A - Large Scale	..	280.00	298.94	328.83
	88002	CAT B - Medium Scale	..	189.00	191.63	210.79
	88003	CAT C - Small Scale	..	126.00	143.45	157.80
<b>89</b>	<b>A.</b>	<b>LAUNDRY SERVICES</b>	Per Annum			-
	89001	CAT A - Large Scale	..	1,190.00	179.58	197.54
	89002	CAT B - Medium Scale	..	630.00	143.45	157.80
	89003	CAT C - Small Scale	..	140.00	119.36	131.30
<b>90</b>	<b>A.</b>	<b>LEATHER WORKS</b>	Per Annum			-
	90001	CAT C - Producers (Handmade)	..	420.00	119.36	131.30
	90002	CAT D - Repairers (e.g Cobbler or Shoe Shine)	..	150.00	95.27	104.80
	90003	CAT E - Small of CAT-D	..	..	60.23	66.25
<b>91</b>	<b>A.</b>	<b>LICENCED ARMS &amp; AMMUNITION DEALERS</b>	Per Annum			-
	91001	CAT 'A'	.. ..	12,600.00	10,776.99	11,854.69
	91002	CAT 'B'	.. ..	6,300.00	5,388.50	5,927.35
<b>92</b>	<b>A.</b>	<b>LIVESTOCKS</b>	Per Annum			-
	92001	CAT A - Very Large-sized	.. ..	2,100.00	1,795.80	1,975.38
	92002	CAT B - Large-sized	.. ..	1,400.00	1,197.93	1,317.72
	92003	CAT C - Medium-sized (100 & Above)	.. ..	1,050.00	239.81	263.79
	92004	CAT D - Small-sized (Below 100)	.. ..	630.00	119.36	131.30

<i>Main Item</i>	<i>Sub Item</i>	<i>Item Description</i>	<i>Frequency/ Measure</i>	<i>Upper Limit Municipal</i>	<i>2024</i>	<i>2025</i>
				<b>GH¢</b>	<b>GH¢</b>	<b>GH¢</b>
		<b>LOTTERY BUSINESS OPERATON</b>			16,792.92	18,472.21
		CAT A- National Lotto Authority			3,592.70	3,951.97
		CAT B- National Marketing companies/Agent ( Lotto)			718.32	790.15
		CAT C - Lotto Receivers				-
	92005	CAT E - Very Small-sized	.. ..	210.00	48.18	53.00
<b>93</b>	<b>A.</b>	<b>LUMBER BUSINESS (INCLUDING SAW MILL)</b>	Per Annum			-
	93001	CAT 'A' (With Milling Machine)	.. ..	..	2,394.77	2,634.25
	93002	CAT 'B' (No Milling)	.. ..	..	328.16	360.98
	93003	CAT 'C' Others	.. ..	..	359.16	395.08
<b>94</b>	<b>A.</b>	<b>MANUFACTURING/PROCESSING COMPANIES</b>	Per Annum			-
	94001	CAT F - National (Small Scale)	.. ..	12,600.00	10,776.99	11,854.69
	94002	CAT G - Local (Large Scale)	.. ..	11,550.00	9,878.00	10,865.80
	94003	CAT H - Local (Medium Scale)	.. ..	10,500.00	8,980.10	9,878.11
	93004	CAT I - Local (Small Scale)	.. ..	7,700.00	6,585.33	7,243.86
<b>95</b>	<b>A.</b>	<b>MARKETS &amp; OTHER FACILITIES' MANAGEMENT COMPANIES</b>	Per Annum			-
	95001	CAT A - Large Scale	.. ..	21,000.00	17,961.29	19,757.42
	95002	CAT B - Medium Scale	.. ..	11,900.00	10,178.03	11,195.83
	95003	CAT C - Small Scale	.. ..	2,380.00	2,035.61	2,239.17
<b>96</b>	<b>A.</b>	<b>MATTRESS/FOAM PRODUCTS DEALERS</b>	Per Annum			-
	96001	CAT B - Wholesalers with Showrooms	.. ..	1,260.00	478.52	526.37
	96002	CAT C - Retailers (Medium Scale)	.. ..	630.00	239.81	263.79
	96003	CAT D - Retailers (Small Scale)	.. ..	350.00	179.58	197.54
<b>97</b>	<b>A.</b>	<b>METAL FABRICATIONS</b>	Per Annum			-
	97001	CAT C - Domestic Milling Machines	.. ..	1,400.00	478.52	526.37
	97002	CAT D - Canopies and Scaffolding	.. ..	840.00	239.81	263.79
	97003	CAT E - Pot, Coal Pots and Sheet Moulders	.. ..	420.00	179.58	197.54
	97004	CAT F - Chairs and Beds, etc.	.. ..	315.00	119.36	131.30
<b>98</b>	<b>A.</b>	<b>MILLING BUSINESSES (FOR FOOD) CORN/RICE</b>	Per Annum			-
	98001	CAT A - Above 3 Machines	.. ..	210.00	191.63	210.79
	98002	CAT B - 2-3 Machines	.. ..	126.00	95.27	104.80
	98003	CAT C - 1 Machine Only	.. ..	63.00	72.27	79.50
<b>99</b>	<b>A.</b>	<b>MINERAL WATER PRODUCERS</b>	Per Annum			-
	99001	CAT A - Bottled, Sachet & Filtered Water	.. ..	2,800.00	2,394.77	2,634.25
	99002	CAT B - Bottled & Sachet Water	.. ..	2,100.00	1,795.80	1,975.38
	99003	CAT C - Sachet Water	.. ..	1,050.00	837.68	921.45
	99004	CAT C - Sachet Water	.. ..	..	598.97	658.87
						-
	<b>B</b>	<b>MINERAL WATER DISTRIBUTION/SALES</b>				-

<i>Main Item</i>	<i>Sub Item</i>	<i>Item Description</i>	<i>Frequency/ Measure</i>	<i>Upper Limit Municipal</i>	<i>2024</i>	<i>2025</i>
				<b>GH¢</b>	<b>GH¢</b>	<b>GH¢</b>
<b>B.</b>	<b>10001</b>	CAT A - Depot	..	1,260.00	239.81	263.79
	<b>10002</b>	CAT B - Wholesale	..	840.00	179.58	197.54
	<b>10003</b>	CAT C - Retail (large)	..	420.00	119.36	131.30
	<b>10004</b>	CAT D - Retail (medium)	..	168.00	95.27	104.80
	<b>10005</b>	CAT E - Retail ( small)		70.00	72.27	79.50
<b>101</b>	<b>A.</b>	<b>MINING COMPANIES' REGISTRATION</b>				-
	<b>10101</b>	CAT A - Large Scale			17,961.29	19,757.42
	<b>10102</b>	CAT B - Medium Scale			15,566.52	17,123.17
	<b>10103</b>	CAT C - Small Scale			14,368.59	15,805.45
	<b>10104</b>	CAT D - Prospecting	..	..	11,973.83	13,171.21
	<b>10105</b>	CAT E - Publication			6,585.33	7,243.86
	<b>10106</b>	CAT F - Salt Mining	..	..	1,197.93	1,317.72
<b>102</b>	<b>B.</b>	<b>MINING OPERATING LICENCE</b>				-
	10201	CAT A - Large Scale		105,000.00	89,804.24	98,784.66
	10202	CAT B - Medium Scale		63,000.00	53,882.76	59,271.04
	10203	CAT C - Small Scale		15,400.00	13,171.76	14,488.94
<b>103</b>	<b>A.</b>	<b>MOBILE PHONE &amp; ACCESSORIES</b>				-
		<b>SALES/ASSEMBLYING/REPAIRS</b>				-
	10301	CAT A - Import/Assembling Wholesale/Retail	..	3,500.00	239.00	262.90
	10302	CAT B - Import/Wholesale/Retail/Repairs	..	2,100.00	213.72	235.09
	10303	CAT C - Retail/Repairs	..	630.00	143.45	157.80
	10304	CAT D - Retail Only	..	350.00	119.36	131.30
	10305	CAT E - Retail Only	..	280.00	72.27	79.50
	10306	CAT E - Retail Only ( small)		182.00	60.23	66.25
<b>104</b>	<b>B.</b>	<b>MOBILE PHONE CARDS SALES</b>	..	..		-
	10401	CAT A - Distribution/Retail		630.00	95.27	104.80
	10402	CAT B - Distribution Only	..	490.00	72.27	79.50

<i>Main Item</i>	<i>Sub Item</i>	<i>Item Description</i>	<i>Frequency/ Measure</i>	<i>Upper Limit Municipal</i>	<i>2024</i>	<i>2025</i>
				<b>GH¢</b>	<b>GH¢</b>	<b>GH¢</b>
<b>105</b>	<b>A.</b>	<b>MOBILE SALES VANS (PER VEHICLE)</b>			298.94	328.83
	<b>B.</b>	Non-Resident				-
	10501	Mobile Sales Van	Per Visit		60.23	66.25
<b>106</b>	<b>A.</b>	<b>MUSICAL INSTRUMENT SALES</b>	Per Annum			-
	10601	CAT A - Wholesale/Retail		310.00	215.72	237.29
	10602	CAT B - Retail (Medium)		210.00	179.58	197.54
	10603	CAT C - Retail (Small)		210.00	143.45	157.80
<b>107</b>	<b>A.</b>	<b>NON-GOVERNMENTAL INSTITUTION</b>				-
		<b>REGISTRATION</b>	Onetime payment			-
	10701	CAT A - International NGOs/CSOs			119.36	131.30
	10702	CAT B - Local NGOs/CSOs			95.27	104.80
	10703	CAT C - Community CSOs/CSOs			84.32	92.75
<b>108</b>	<b>B.</b>	<b>NON-GOVERNMENTAL INSTITUTION</b>				-
		<b>INSTITUTIONS (RENEWAL)</b>	Per Annum			-
	<b>10801</b>	CAT A - International NGOs/CSOs	..	350.00	119.36	131.30
	<b>10802</b>	CAT B - Local NGOs/CSOs	..	280.00	72.27	79.50
	<b>10803</b>	CAT C - Community CSOs/CSOs	..	140.00	48.18	53.00
	<b>10804</b>	CAT D - NGO/CSOs Renewal is Subjected to 20% Discount				-
<b>109</b>	<b>A.</b>	<b>OPTICAL SERVICES</b>				-
	<b>10901</b>	CAT C - Small Scale	..	210.00	239.81	263.79
						-
<b>110</b>	<b>A.</b>	<b>PHARMACEUTICAL COMPANIES</b>	Per Annum			-
	11001	CAT D - Pharmacy/Chemist Shop (Large)	.. ..	..	478.52	526.37
	11002	CAT E - Pharmacy/Chemist Shop (Medium)	.. ..	..	359.16	395.08
	11003	CAT F - Licensed Chemical Shop (Large)	.. ..	315.00	298.98	328.88
	11004	CAT G - Licensed Chemical Shop (Medium)	.. ..	..	239.81	263.79
	11005	CAT H - Licensed Chemical Shop (Small)	.. ..	..	179.58	197.54
<b>111</b>	<b>A.</b>	<b>PHOTOGRAPHERS / VIDEO OPERATORS</b>	Per Annum			-
	11101	CAT A - Photo/Video Company with Labs	.. ..	1,190.00	215.72	237.29
	11102	CAT B - Photo/Video Company without Labs	.. ..	630.00	143.45	157.80
	11103	CAT C - Photographic Laboratory	.. ..	448.00	119.36	131.30
	11104	CAT D - Photo Shops/Studio Only	.. ..	280.00	95.27	104.80
	11105	CAT E - Individual Video and Photography Operators .. ..	.. ..	126.00	119.30	131.23
<b>112</b>	<b>A.</b>	<b>PLASTICS PROCESSING AND MANUFACTURING COMPANIES</b>	Per Annum			-
	11201	CAT C - Others (Householdwares)	.. ..	1,820.00	1,557.09	1,712.80

<i>Main Item</i>	<i>Sub Item</i>	<i>Item Description</i>	<i>Frequency/ Measure</i>	<i>Upper Limit Municipal</i>	<i>2024</i>	<i>2025</i>
				<b>GH¢</b>	<b>GH¢</b>	<b>GH¢</b>
	11202	CAT D - Polyethylene	.. ..	630.00	538.74	592.61
<b>113</b>	<b>B.</b>	<b>PLASTIC PRODUCT SALES (INCLUDING WATER TANKS)</b>	Per Annum			-
	11301	CAT A - Wholesale (Large)	.. ..	490.00	239.81	263.79
	11302	CAT B - Wholesale (Small)	.. ..	350.00	191.63	210.79
	11303	m	.. ..	140.00	167.54	184.29
	11304	CAT D - Retail (Medium)	.. ..	126.00	119.36	131.30
	11305	CAT E - Retail (Small)	.. ..	105.00	95.27	104.80
	11306	CAT F - Polyethylene Sellers Only	.. ..	70.00	72.27	79.50
<b>114</b>	<b>A.</b>	<b>PLYWOOD MANUFACTURERS</b>	Per Annum	..	2,394.77	2,634.25
<b>115</b>	<b>B.</b>	<b>PLYWOOD SELLERS</b>	Per Annum			-
	11501	CAT 'A'	.. ..	..	191.63	210.79
<b>116</b>	<b>A.</b>	<b>POULTRY FARMS</b>	Per Annum			-
	11601	CAT A - Above 2000 Birds	.. ..	770.00	298.94	328.83
	11602	CAT B - Up to 2000 Birds	.. ..	630.00	239.81	263.79
	11603	CAT C - Up to 1000 Birds	.. ..	420.00	179.58	197.54
	11604	CAT D - Up to 500 Birds	.. ..	210.00	119.36	131.30
<b>117</b>	<b>A.</b>	<b>PRINTING HOUSES</b>	Per Annum			-
	11701	CAT B - Medium Scale	.. ..	..	598.97	658.87
	11702	CAT C - Small Scale	.. ..	..	359.16	395.08
	11703	CAT D – Binders	.. ..	..	119.36	131.30
	11704	CAT E – Others	.. ..	..	95.27	104.80
	11705	CAT F - Newspaper/Periodicals Vendors	.. ..	..	95.27	104.80
<b>118</b>	<b>A.</b>	<b>PRIVATE MEAT VAN</b>	Per Annum	168.00	179.58	197.54
<b>119</b>	<b>A.</b>	<b>PRIVATE RECREATIONAL PARKS</b>	Per Annum			-
	11901	CAT A - Large Scale	.. ..	2,100.00	1,197.93	1,317.72
	11902	CAT B - Medium Scale	.. ..	1,540.00	1,017.26	1,118.99
	11903	CAT C - Small Scale	.. ..	1,120.00	718.32	790.15
<b>120</b>	<b>A.</b>	<b>PRIVATE SECURITY</b>	Per Annum			-
	12001	CAT 'A'	.. ..	6,300.00	1,197.93	1,317.72
	12002	CAT 'B'	.. ..	4,200.00	958.13	1,053.94
	12003	CAT 'C'	.. ..	2,520.00	718.32	790.15
						-

<i>Main Item</i>	<i>Sub Item</i>	<i>Item Description</i>	<i>Frequency/ Measure</i>	<i>Upper Limit Municipal</i>	<i>2024</i>	<i>2025</i>
				<b>GH¢</b>	<b>GH¢</b>	<b>GH¢</b>
<b>121</b>	<b>A.</b>	<b>PROFESSIONAL FIRMS/INDIVIDUALS</b>	Per Annum			-
	<b>1</b>	<b>Architectural, Auditing, Accounting, Engineering, Legal Firms etc.</b>				-
	12101	CAT A – Local	.. ..	2,100.00	359.16	395.08
	12102	CAT B – Partnership		1,400.00	298.94	328.83
	12103	CAT C - Solo (Sole Proprietorship)	.. ..	1,050.00	239.81	263.79
	12104	CAT D – Others	... ..	630.00	119.36	131.30
	<b>2</b>	<b>Draughtsmanship Business</b>				-
	12105	CAT ‘A’	.. ..	490.00	359.16	395.08
	12106	CAT ‘B’	.. ..	350.00	298.94	328.83
<b>122</b>	<b>A.</b>	<b>PUBLISHING HOUSES</b>	Per Annum			-
	12201	CAT C - Publishing Only	.. ..	2,100.00	1,795.80	1,975.38
<b>123</b>	<b>A.</b>	<b>QUARRY/SAND OPERATORS</b>	Per Annum			-
	12301	CAT A - Mechanised Quarry (Large)	.. ..	3,500.00	2,993.73	3,293.10
	12302	CAT B - Mechanised Quarry (Small)	.. ..	2,380.00	2,035.61	2,239.17
	12303	CAT C - Sand Winning	.. ..	630.00	538.74	592.61
	12304	CAT D - Stone Contractors	.. ..	490.00	419.39	461.33
	12305	CAT E - Manual Stone Crackers/Labourers	.. ..	140.00	72.27	79.50
	<b>A.</b>	<b>REAL ESTATE OPERATORS</b>	Per Annum			-
<b>124</b>	<b>1</b>	<b>Agents</b>				-
	12401	CAT A - Large Scale	.. ..	4,200.00	3,592.70	3,951.97
	12402	CAT B - Medium Scale	.. ..	2,800.00	2,394.77	2,634.25
	12403	CAT C - Small Scale	.. ..	1,260.00	1,077.48	1,185.23
	<b>2</b>	<b>Developers</b>				-
	12404	CAT A - Large Scale	.. ..	20,250.00	11,973.83	13,171.21
	12405	CAT B - Medium Scale	.. ..	16,500.00	10,776.99	11,854.69
	12406	CAT C - Small Scale	.. ..	10,500.00	8,980.10	9,878.11
	<b>3</b>	<b>Property Managers</b>				-
	12407	CAT A - Large Scale (International)	.. ..	7,560.00	6,465.98	7,112.58
	12408	CAT B - Medium Scale (National)	.. ..	2,800.00	2,394.77	2,634.25
	12409	CAT C - Small Scale (Local)	.. ..	630.00	538.74	592.61
<b>125</b>	<b>A.</b>	<b>RECYCLING PLANTS/COMPANIES</b>	Per Annum			-
	12501	CAT ‘A’	.. ..	4,200.00	3,592.70	3,951.97
	12502	CAT ‘B’	.. ..	3,500.00	2,993.73	3,293.10
	12503	CAT ‘C’	.. ..	2,800.00	2,394.77	2,634.25
	12504	CAT ‘D’	.. ..	1,820.00	1,557.09	1,712.80
<b>126</b>	<b>A.</b>	<b>ELECTRICAL APPLIANCE REPAIRS (E.G. REFRIGERATOR, AIR CONDITION, IRON, ETC.)</b>				-
	12601	CAT ‘A’	.. ..	630.00	95.27	104.80
	12602	CAT ‘B’	.. ..	490.00	72.27	79.50
	12603	CAT ‘C’	.. ..	..	65.70	72.27
	12604	CAT ‘D’	.. ..	..	48.18	53.00

<i>Main Item</i>	<i>Sub Item</i>	<i>Item Description</i>	<i>Frequency/ Measure</i>	<i>Upper Limit Municipal</i>	<i>2024</i>	<i>2025</i>
				<b>GH¢</b>	<b>GH¢</b>	<b>GH¢</b>
<b>127</b>	<b>A.</b>	<b>REFUSE DUMP CONTAINER MANAGERS</b>	Per Annum			-
	12701	CAT 'A'	.. ..	..	419.39	461.33
	12702	CAT 'B'	.. ..	..	359.16	395.08
	12703	CAT 'C'	.. ..	..	239.81	263.79
<b>128</b>	<b>A.</b>	<b>REGISTRATION OF ASSOCIATIONS &amp; RELIGIOUS</b>				-
	A.	<b>BODIES (Business/Trade &amp; Club)</b>	Per Annum	..	298.94	328.83
	B.	<b>Registration of church ( Building for marriage ceremonies</b>	Onetime payment		1,642.50	1,806.75
<b>129</b>	<b>A.</b>	<b>RUBBER STAMP MAKERS</b>	Per Annum	120.00	95.27	104.80
<b>130</b>	<b>A.</b>	<b>SAFETY GOODS/ACCESSORIES</b>	Per Annum	..	60.23	66.25
	<b>1</b>	<b>Protective Wears</b>				-
	13001	CAT 'A'	.. ..	1,820.00	95.27	104.80
	13002	CAT 'B'	.. ..	1,260.00	72.27	79.50
	13003	CAT 'C'	.. ..	1,050.00	48.18	53.00
	<b>2</b>	<b>Fire Extinguisher Dealers</b>	Per Annum			-
	13004	CAT 'A'	.. ..	490.00	239.81	263.79
	13005	CAT 'B'	.. ..	280.00	179.58	197.54
<b>131</b>	<b>A.</b>	<b>SCRAP DEALERS</b>	Per Annum			-
	13101	Registration per point	.. ..	1,500.00	479.58	500.00
	13102	Renewal of Registration (Per Point)	.. ..	2,800.00	419.36	461.30
	13103	CAT B - Medium Scale	.. ..	2,240.00	359.16	395.08
	13104	CAT B - Small Scale	.. ..	770.00	298.94	328.83
	13105	CAT C - Collection Points				-
		(Per Point Per Annum) .. ..	.. ..	420.00	279.58	307.54
	13106	Temporarily Structure for Scrap Dealers	.. ..	689.00	305.70	336.27

<i>Main Item</i>	<i>Sub Item</i>	<i>Item Description</i>	<i>Frequency/ Measure</i>	<i>Upper Limit Municipal</i>	<i>2024</i>	<i>2025</i>
				<b>GH¢</b>	<b>GH¢</b>	<b>GH¢</b>
<b>132</b>	<b>A.</b>	<b>SERVICE/FILLING STATIONS</b>	Per Annum			-
	13201	CAT A - Muli Purpose - Large (eg. Fuel, Shopping Centre, Vulcanizing, Washing bay, etc.)	.. ..	9,800.00	2,993.73	3,293.10
	13202	CAT B - Muli Purpose - Medium (eg. Fuel, Shopping Centre, Vulcanizing, Washing bay, etc.)	.. ..	7,700.00	2,394.77	2,634.25
	13203	CAT C - Fuel and Shopping Centres	.. ..	6,300.00	1,795.80	1,975.38
	13204	CAT D - Fuel, and Washing Bay	.. ..	5,775.00	1,436.64	1,580.30
	13205	CAT E - Fuel Only	.. ..	4,900.00	1,197.93	1,317.72
	13206	CAT F - Surface Tank Points	.. ..	770.00	359.16	395.08
	13207	CAT G – Kerosene	.. ..	420.00	107.31	118.04
	13208	CAT H - LPG Retail Points of CAT A	.. ..	2,800.00	359.16	395.08
	13209	CAT I - LPG Retail Points of CAT B	.. ..	1,260.00	239.81	263.79
	13210	CAT J - LPG Only (Large)	.. ..	2,800.00	239.81	263.79
	13211	CAT K - LPG Only (Small)	.. ..	1,050.00	179.58	197.54
<b>133</b>	<b>A</b>	<b>SIGNAGE MAKERS</b>	Per Annum			-
	13301	CAT A – Digital	.. ..	1,050.00	897.90	987.69
	13302	CAT B - Non-digital	.. ..	840.00	718.32	790.15
<b>134</b>	<b>B</b>	<b>SIGNAGE WRITERS</b>	Per Annum			-
	13401	CAT A – Electronic	.. ..	840.00	119.36	131.30
	13402	CAT B - Manual	.. ..	490.00	60.23	66.25
<b>6</b>	<b>A</b>	<b>SPARE PARTS SALES OUTLETS (NEW)</b>	Per Annum			-
	13501	Category A - Importers/Wholesalers Only	.. ..	..	298.94	328.83
	13502	Category B - Retailers (Large)	.. ..	..	239.81	263.79
	13503	Category C - Retailers (Medium)	.. ..	..	215.72	237.29
	13504	Category D - Retailers (Small)	.. ..	..	179.58	197.54
						-
<b>136</b>	<b>B</b>	<b>SPARE PARTS Sales OUTLETS (SECOND-HAND)</b>	Per Annum			-
	13601	Category A - Second-Hand Engine Shops	.. ..	..	298.94	328.83
	13602	Category B - Retailers (Large)	.. ..	..	239.81	263.79
	13603	Category C - Retailers (Medium)	.. ..	..	215.72	237.29
	13604	Category D - Retailers (Small)	.. ..	..	179.58	197.54
	13605	Category E - Kiosk/Table Top	.. ..	..	119.36	131.30
<b>137</b>	<b>A.</b>	<b>STRAW BASKETS WEAVERS AND SALES</b>	Per Annum	..	72.27	79.50
<b>138</b>	<b>A.</b>	<b>TELECOMMUNICATION COMPANIES</b>	Per Annum			-
	<b>1</b>	<b>Internet (Data) Services Providers</b>				-
	13801	CAT 'A'	.. ..	6,300.00	5,388.50	5,927.35
	13802	CAT 'B'	.. ..	3,500.00	2,993.73	3,293.10
	13803	CAT 'C'	.. ..	1,260.00	1,197.93	1,317.72
	<b>2</b>	<b>Phone and Internet Services Providers</b>				-

<i>Main Item</i>	<i>Sub Item</i>	<i>Item Description</i>	<i>Frequency/ Measure</i>	<i>Upper Limit Municipal</i>	<i>2024</i>	<i>2025</i>
				<b><i>GH¢</i></b>	<b><i>GH¢</i></b>	<b><i>GH¢</i></b>
	13804	CAT A - Head Office	.. ..	28,000.00	23,947.65	26,342.42
	13805	CAT B - Regional/Municipal/District Office	Per Site ..	25,200.00	1,795.80	1,975.38
	13806	CAT C - Service Centres	.. ..	18,900.00	16,763.36	18,439.70
	13807	CAT D - Outsourced Service Centres	.. ..	12,600.00	11,973.83	13,171.21
	13808	Tower Infrastructure Centres	.. ..	12,600.00	11,973.83	13,171.21
<b>139</b>	<b>A</b>	<b>TERRAZZO MAKING</b>	Per Annum			-
	13901	CAT A - Two Machines and Above	.. ..	770.00	359.16	395.08
	13902	CAT B - One Machine	.. ..	420.00	239.81	263.79
<b>140</b>	<b>A</b>	<b>TIMBER PRODUCTS RETAIL OUTLETS</b>	Per Annum			-
	14001	CAT A - Large Scale	.. ..	..	286.89	315.58
	14002	CAT B - Medium Scale	.. ..	..	215.72	237.29
	14003	CAT C - Small Scale	.. ..	..	179.58	197.54
	14004	CAT C - Wood Sellers	.. ..	..	179.58	197.54
	14005	CAT A - Above 24 Seater	.. ..	..	538.74	592.61
	14006	CAT B - Up to 24 Seater	.. ..	..	419.39	461.33
	14007	CAT C - 9-16 Seater	.. ..	..	179.58	197.54
	14008	CAT D - Up to 8 Seater	.. ..	..	119.36	131.30
	14009	CAT E - Bottoms				-

<i>Main Item</i>	<i>Sub Item</i>	<i>Item Description</i>	<i>Frequency/ Measure</i>	<i>Upper Limit Municipal</i>	<i>2024</i>	<i>2025</i>
				<b><i>GH¢</i></b>	<b><i>GH¢</i></b>	<b><i>GH¢</i></b>
<b>141</b>		<b>TOURISM LICENCED FACILITIES</b>	Per Annum			-
	<b>A.</b>	<b><i>Accommodation Facilities</i></b>				-
		Hotels/ Beach Resorts/ Motels				-
	14101	CAT A		4,570.00	3,500.00	3,850.00
	14102	CAT B	.. ..	3,600.00	2,550.00	2,805.00
	<b>B.</b>	<b><i>Guest Houses (4-9 Rooms)</i></b>	.. ..	2,250.00	1,980.00	2,178.00
	14103	CAT A	.. ..	..	1,500.00	1,650.00
	14104	CAT B	.. ..	..	1,200.00	1,320.00
	<b>C.</b>	<b><i>Budget Hotels</i></b>				-
	14105	CAT A - Association Members				-
	14106	CAT B - Non-Association Members				-
	<b>D.</b>	<b><i>Hostels (Private):</i></b>	.. ..	..		-
	14107	CAT A - Above 50 Beds		2,100.00	1,197.93	1,317.72
	14108	CAT B - 21-50 Beds	.. ..	1,400.00	419.39	461.33
		-11-20 Beds	.. ..	1,260.00	359.16	395.08
	14109	CAT C - Up to 10 Beds	.. ..	980.00	298.94	328.83

<i>Main Item</i>	<i>Sub Item</i>	<i>Item Description</i>	<i>Frequency/ Measure</i>	<i>Upper Limit Municipal</i>	<i>2024</i>	<i>2025</i>
				<b>GH¢</b>	<b>GH¢</b>	<b>GH¢</b>
						-
	<b>E.</b>	<b>Body Building Gym</b>				-
	14110	CAT A - Large Scale (Club Setting) ..		630.00	143.45	157.80
	14111	CAT B - Medium Scale ..		420.00	119.36	131.30
	14112	CAT C - Small Scale ..		210.00	95.27	104.80
	<b>F.</b>	<b>Eating/Catering Houses Restaurants</b>				-
	14113	CAT A - Grade 1 ..		2,700.00	298.94	328.83
	14114	CAT B - Grade 2 ..		1,600.00	239.81	263.79
	14115	CAT C - Grade 3 ..		800.00	143.45	157.80
	<b>G.</b>	<b>Informal Catering Services</b>				-
		<b>Traditional Catering Establishments (Chop Bars)</b>				-
	14116	CAT A - Grade 1 ..		630.00	179.58	197.54
	14117	CAT B - Grade 2 ..		350.00	119.36	131.30
	14118	CAT C - Grade 3 ..		..	72.27	79.50
	14119	CAT D - Grade 3 ..		..	48.18	53.00
	<b>H.</b>	<b>Drinking Bars</b>				-
	14120	CAT A - Grade 1 ..		630.00	179.58	197.54
	14121	CAT B - Grade 2 ..		350.00	143.45	157.80
	14122	CAT C - Grade 3 ..		..	119.36	131.30
	<b>I.</b>	<b>Snack Bars</b>				-
	14123	CAT A - Grade 1 ..		456.00	119.36	131.30
	14124	CAT B - Grade 2 ..		457.00	95.27	104.80
	14125	<b>Outdoor Catering Establishments</b>				-
	14126	CAT A - Grade 1 ..		459.00	359.16	395.08
	14127	CAT B - Grade 2 ..		460.00	107.31	118.04
	14128	CAT C - Grade 3 ..		..	48.18	53.00
	<b>J.</b>	<b>Local Fast Food Vendors</b>				-
	14129	CAT A - Grade 1 ..		462.00	119.36	131.30
	14130	CAT B - Grade 2 ..		463.00	95.27	104.80
	14131	CAT C - Grade 3 ..			72.27	79.50
	<b>K.</b>	<b>Event Houses /DSTV/Video Show Centres</b>				-
	14132	CAT A - Large Scale (2 or more T.V Screens) ..		2,100.00	179.58	197.54
	14133	CAT B - Medium Scale (1 T.V Screen with Big Space) .. ..		1,680.00	143.45	157.80
	14134	CAT C - Small Scale (1 T.V with Small Space) ..		1,875.00	119.36	131.30
	<b>L.</b>	<b>Nightclubs and Theatres Nightclub</b>				-
	14135	CAT A - Grade 1 ..		2,310.00	359.16	395.08
	14136	CAT B - Grade 2 ..		1,050.00	239.81	263.79
	<b>M.</b>	<b>Pub</b>				-
	14137	CAT B - Big Space ..		1,260.00	478.52	526.37
		CAT C- Small Space ..		525.00	359.16	395.08
	<b>N</b>	<b>Movie House</b>				-
	14138	CAT A - Grade 1 ..		1,750.00	298.94	328.83

<i>Main Item</i>	<i>Sub Item</i>	<i>Item Description</i>	<i>Frequency/ Measure</i>	<i>Upper Limit Municipal</i>	<i>2024</i>	<i>2025</i>
				<b><i>GH¢</i></b>	<b><i>GH¢</i></b>	<b><i>GH¢</i></b>
	14139	CAT B - Grade 2 ..		1,050.00	179.58	197.54
	<b>O</b>	<b><i>Travel Trade Enterprises Car Hiring/Rental Services</i></b>				-
	14140	CAT A - Large Scale ..		1,260.00	1,197.93	<b>1,317.72</b>
	14141	CAT B - Medium Scale ..		840.00	837.68	<b>921.45</b>
	14142	CAT C - Small Scale ..		420.00	478.52	<b>526.37</b>
<b>142</b>	<b>A</b>	<b>TRANSPORT COMPANIES</b>	Per Annum	..		-
	14201	CAT B - Operating from Publicly Owned Terminal		9,100.00	<b>958.13</b>	1,053.94
	<b>B.</b>	<b>CAT C - (i) Private Car park Operation</b>	.. . . .	<b>5,000.00</b>	<b>2,409.00</b>	2,649.90
	<b>.</b>	<b>(ii) Registration</b>		<b>1,500.00</b>	<b>399.68</b>	439.65
						-
<b>143</b>	<b>A.</b>	<b>Transport Unions/branch (B.O.P)</b>	Per Annum	1,875.00	1,000.00	1,100.00
		<b>Registration per T.U branch</b>	Per Annum	3,000.00	500.00	550.00
<b>144</b>	<b>A.</b>	<b>Renewal of Reg./ T.U. branch</b>	Per Annum		200.00	220.00
<b>145</b>	<b>A.</b>	<b>TYRE/BATTERY DEALERS – NEW</b>	Per Annum		598.97	658.87
	<b>14501</b>	CAT A – Wholesale	.. . . .	..	<b>119.36</b>	131.30
	14502	CAT B - Retail	.. . . .	..	95.27	104.80
<b>146</b>	<b>B.</b>	<b>TYRE/BATTERY DEALERS – USED</b>	Per Annum			-
	14601	CAT A – Wholesale	.. . . .	..	<b>239.81</b>	263.79
	14602	CAT B – Retail	.. . . .	..	<b>179.58</b>	197.54
	14603	CAT C - Wayside	.. . . .	..	<b>143.45</b>	157.80

<i>Main Item</i>	<i>Sub Item</i>	<i>Item Description</i>	<i>Frequency/ Measure</i>	<i>Upper Limit Municipal</i>	<i>2024</i>	<i>2025</i>
				<b>GH¢</b>	<b>GH¢</b>	<b>GH¢</b>
<b>147</b>	<b>A</b>	<b>TV &amp; RADIO REPAIRS</b>	Per Annum			-
	14701	CAT A -	.. . . .	126.00	95.27	104.80
	14702	CAT B -	.. . . .	..	48.18	53.00
<b>148</b>	<b>A</b>	<b>URINAL OPERATORS (PRIVATE)</b>	Per Annum			-
	14801	CAT A - Large Scale	.. . . .	210.00	95.27	104.80
	14802	CAT B - Medium Scale	.. . . .	126.00	72.27	79.50
	14803	CAT C - Small Scale	.. . . .	84.00	48.18	53.00
<b>149</b>	<b>A</b>	<b>VEHICLE – DRIVER'S REGISTRATION</b>	One Time Payment			-
	14901	Taxi Licence	.. . . .	35.00	17.52	19.27
	14902	Trotro/Bus Licence	.. . . .	49.00	41.61	45.77
	14903	Heavy Duty Licence	.. . . .	84.00	72.27	79.50
	14904	Multi-Purpose Licence	.. . . .	105.00	89.79	98.77
	14905	Tractor Licence	.. . . .	63.00	53.66	59.03
	14906	Truck Vehicle Licence	.. . . .	105.00	89.79	98.77
	14907	Tanker Vehicle Licence	.. . . .	105.00	89.79	98.77
	14908	Earth/ Excavating/Levelling Machinery Licence	.. . . .	126.00	107.31	118.04
	<b>B.</b>	<b>VEHICLE STICKERS FOR EMBOSSMENT</b>	Per Annum			-
<b>150</b>	<b>1</b>	<b>General</b>				-
	15001	Taxi Sticker	.. . . .	77.00	6.00	10.00
		Taxi Embossment			30.11	40.00
	15002	Truck Sticker (Small)	.. . . .	105.00	10.18	15.00
		Truck Sticker (Big)				30.00
		Urvan Stickers				10.00
		Sprinter/Benz Bus sticker		70.00	8.21	15.00
		Aboboyaa (Stickers)				10.00
		Assembly License				25.00
		Assembly License (Renewal)				20.00
	15003	Light Duty (8.00 & 40.00)	.. . . .	98.00	72.27	79.50
	15004	Multi-Purpose (8.00 & 50.00)	.. . . .	120.00	95.27	104.80
	15005	4 - Wheel Cart (Truck)	.. . . .	25.00	12.05	13.26
	15006	1 & 2- Wheel Cart	.. . . .	25.00	5.48	6.03
	15007	Tricycles/ Motorcycles (Per Unit)	.. . . .	77.00	5.48	6.03
	15008	Bicycle (Per Unit)	.. . . .	42.00	5.48	6.03
	<b>2</b>	<b>Buses/Trotro</b>				-
	15009	46 Passengers and above (8.00 & 50.00)	.. . . .	120.00	95.27	104.80
	15010	34 - 45 Passengers (8.00 & 45.00)	.. . . .	120.00	95.27	104.80
	15011	24 - 33 Passengers (10.00 & 40.00)	.. . . .	120.00	84.42	92.86
	15012	8 - 23 Passengers (8.00 & 40.00)	.. . . .	77.00	49.28	54.21
						-
	<b>3</b>	<b>Trucks</b>				-
	15013	Articulated/Timber Trucks	.. ..	240.00	191.63	210.79

<i>Main Item</i>	<i>Sub Item</i>	<i>Item Description</i>	<i>Frequency/ Measure</i>	<i>Upper Limit Municipal</i>	<i>2024</i>	<i>2025</i>
				<b>GH¢</b>	<b>GH¢</b>	<b>GH¢</b>
	15014	Cargo Trucks (Above 10 Tonnes)	.. ..	210.00	143.45	157.80
	15015	Cargo Trucks/Kia (Below 10 Tonnes)	.. ..	240.00	119.36	131.30
	15016	Tipper Trucks				-
	15017	Up to 9.5 Cubic Metres	..	210.00	131.40	144.54
	15018	10 - 14 Cubic Metres	..	310.00	263.90	290.29
	15019	15 - 25 Cubic Metres	..	410.00	359.16	395.08
	<b>4</b>	<b>Tankers</b>				-
	15020	1,100 - 1,500 Gallon Capacity	..	410.00	310.98	342.08
	15021	2,000 - 2,500 Gallon Capacity	..	520.00	431.43	474.57
	15022	3,000 - 7,000 Gallon Capacity	..	520.00	478.52	526.37
	<b>5</b>	<b>Bulldozers</b>				-
	15023	- D. 6	..	410.00	359.16	395.08
	15024	- D. 7	..	520.00	478.52	526.37
	15025	- D 8	..	630.00	598.97	658.87
	15026	Excavator	..	630.00	526.70	579.37
	15037	Flat Truck	..	700.00	658.10	723.91
	<b>6</b>	<b>Forklift</b>				-
	15028	21 Tonnes and Above	..	410.00	359.16	395.08
	15029	1 - 20 Tonnes	..	310.00	298.94	328.83
	<b>7</b>	<b>Crane Mounted</b>				-
	15030	60 - 100 Tonnes	..	140.00	119.36	131.30
	15031	101 - 150 Tonnes	..	170.00	131.00	144.10
	15032	151 - 250 Tonnes & Above	..	210.00	143.45	157.80
	15033	Prime Mover	..	700.00	658.10	723.91
	15034	Motor Grader (125 HPL)	..	510.00	478.52	526.37
	15035	Pavement Compactor	..	310.00	263.90	290.29
	15036	Pavement Roller	..	310.00	263.90	290.29
	15037	Low Loader	..	238.00	263.90	290.29
	15038	Pay Loaders	..	238.00	263.90	290.29
	15039	Large Track-excavators	..	490.00	478.52	526.37
	15040	Vibrator Roller	..	310.00	263.60	289.96
	15041	Excavator Loader	..	310.00	263.90	290.29
	15042	Wheel Tractor	..	310.00	263.90	290.29
	15043	Air Compressor	..	310.00	263.90	290.29
	15044	Static Roller (10-12)	..	310.00	263.90	290.29
	15045	Plate Compactor	..	310.00	263.90	290.29

<i>Main Item</i>	<i>Sub Item</i>	<i>Item Description</i>	<i>Frequency/ Measure</i>	<i>Upper Limit Municipal</i>	<i>2024</i>	<i>2025</i>
				<b>GH¢</b>	<b>GH¢</b>	<b>GH¢</b>
	<b>8</b>	<b>Other Vehicles</b>				-
	15046	Cesspit Emptier	..	510.00	478.52	526.37
	15047	Hearse	..	310.00	263.90	290.29
	15048	Towing Truck	..	210.00	143.45	157.80
	15049	Tractors	..	310.00	263.90	290.29
	15050	Roll-on Roll-off	..	110.00	72.27	79.50
<b>151</b>	<b>A.</b>	<b>VETINARY CLINIC/HOSPITAL</b>	Per Annum			-
	15101	CAT D - Shop Only	..	420.00	359.16	395.08
<b>152</b>	<b>A.</b>	<b>WOOD FUEL</b>	Per Annum			-
	15201	CAT A - Charcoal Producers	..	..	239.81	263.79
	15202	CAT B - Firewood Sellers (Large)	..	..	143.45	157.80
	15203	CAT C - Firewood Sellers (Medium)	..	..	84.08	92.49
	15204	CAT D - Firewood Sellers (Small)	..	..	55.00	60.50
	15205	CAT E - Charcoal Sellers	..	..	48.18	53.00
						-
		<b>FEES</b>				-
<b>1</b>	<b>A.</b>	<b>BURIAL FEES</b>				-
	<b>1</b>	<b>General Burial Fees</b>	Per Burial			-
	10001	Burial Fee for Minor(1-17 years)	..	60.00	24.09	26.50
	10002	1 Burial Fees for Adult( 18 years		63.00	41.61	45.77
		<b>GRAVE SPACE CHARGE</b>		1,500.00	1,000.00	1,100.00
	10003	Permit per Minor	..		48.18	53.00
	10004	Permit per Adult			95.27	104.80
	10005	CAT C - Adults (Outside Distric Capital)	..	8,400.00	95.27	104.80
	10006	CAT D - Tombstone e.g. Marble, Terrazzo, Vault	..	10,000.00	1,197.93	1,317.72
	10007	CAT D - Tombstone e.g. Marble, Terrazzo, Vault (Outside Oda)		8,400.00	598.97	658.87
	10008	CAT E- Concrete Vault with Building	..		3,592.70	3,951.97
	10009	CAT F- Concrete Vault with Iron Bars/ chain fencing			5,987.46	6,586.21
	10010	Unauthorized space fine				#VALUE!
	<b>2</b>	<b>Grave Space Reservation</b>		20,000.00		-
	10011	Burials at Home	Per burial		17,961.29	19,757.42
	<b>3</b>	<b>Exhumation of Corpse</b>	Per Court Order		5,987.46	6,586.21
	10012	CAT A	.. ..		5,987.46	6,586.21
	10013	CAT B - Vulnerable/ Needy	.. ..		<b>598.97</b>	658.87
<b>2</b>		<b>CONSERVANCY</b>				-
	<b>A.</b>	<b>Franchised</b>				-
	20001	Franchise - Public Toilet Operators	Per Month	21.00	119.36	131.30
	20002	Public Toilet Payment Outside Oda	Per Month	15.00	12.05	13.26
	20003	WC	Per Visit	4.00	1.10	1.21
	20004	KVIP	Per Visit	1.50	1.10	1.21
	<b>B.</b>	<b>Assembly Operated</b>		..		-
	20005	Public Toilet	Per Visit	1.40	-	-

<i>Main Item</i>	<i>Sub Item</i>	<i>Item Description</i>	<i>Frequency/ Measure</i>	<i>Upper Limit Municipal</i>	<i>2024</i>	<i>2025</i>
				<b>GH¢</b>	<b>GH¢</b>	<b>GH¢</b>
	20006	Public Bathhouse	..	2.10	1.10	1.21
	20007	Public Bathhouse (No Shower)	Per Visit	0.70	1.10	1.21
	20008	Public Bathhouse (With Shower)	Per Visit		2.19	2.41
	20009	Public Urinals	Per Visit		-	-
<b>3</b>		<b>BUSINESS &amp; OTHER PROMOTION</b>				-
	30001	Crusade Outreach /Concert Programmes	Per Day/2 Hrs		60.23	66.25
	30002	CAT A – Residents	Per Day		60.23	66.25
	30003	CAT B - Non-Resident	Per Day	..	95.27	104.80
		<b>Business Promotion</b>	Per Day	..		-
	30004	CAT C – Resident	Per Day		119.36	131.30
	30005	CAT D - Non-Resident	Per Day	..	179.58	197.54
	30006	Gospel Crusade		..		-
	30007	CAT A – Residents	Per Day	..	36.14	39.75
	30008	CAT B - Non-Resident	Per Day	..	60.23	66.25
	30009	CAT C – Resident	Per Night		95.27	104.80
	30010	CAT D - Non-Resident	Per Night		143.45	157.80
<b>4</b>	<b>A.</b>	<b>ENVIRONMENTAL HEALTH INSPECTION</b>				-
		<b>And Certificate Fee</b>	Per Visit	210.00	181.90	200.09
<b>And Certificate Fee</b>	<b>1</b>	<b>Suitable ( Health) Certificate</b>				-
	<b>40001</b>	CAT - C Food Vendors			36.14	39.75
	<b>2</b>	<b>Dumping Of Refuse</b>		..		-
	<b>40002</b>	Refuse Dumping at Collection Point(CAT. A)	per head			-
	<b>40003</b>	Refuse Dumping at Collection Point (CAT. B)	per trip		<b>48.18</b>	53.00

Main Item	Sub Item	Item Description	Frequency/ Measure	Upper Limit Municipal	2024	2025
				<b>GH¢</b>	<b>GH¢</b>	<b>GH¢</b>
		<b>EXPORT / CONVEYANCE</b>				-
<b>5</b>	<b>A.</b>	<b>Animals</b>				-
<b>A.</b>	50001	Cow (Foreign Heardsmen)	Per animal	15.75	15.00	16.50
	50002	Cow (Local Heardsmen)	Per animal	16.80	12.05	13.26
						-
	50003	Sheep, Goats, Pigs, Donkey, Dog etc.	Per animal	8.40	5.00	5.50
	50004	Birds	Per bird	2.80	2.19	2.41
	50005	Fish	Per basket	4.20	3.29	3.62
	50006	Bush Meat	Per animal	4.20	3.29	3.62
	50007	Bamboo	Per 100 Culms	21.00	17.52	19.27
	50008	Cotton (Articulated Truck, Kia, Mummy Truck, Abossey Okai Macho, Motor king etc.)	Per load	77.00	24.09	26.50
	<b>B.</b>	<b>Firewood</b>		..		-
	50009	1 - 2 Tons of Lorry	Per load	..	24.09	26.50
	50010	3 - 4 Tons of Lorry	Per load	..	36.14	39.75
	50011	5 - 6 Tons of Lorry	Per load		48.18	53.00
	50012	7 & above	Per load		60.23	66.25
	50013	Fruits (Banana, Mango, Pawpaw, Pineapple, Pear, Oranges etc.)	Per crate/bag/	11.00	4.38	4.82
	50014	Coconut	Per load		5.48	6.03
	50015	Milled Foods (Corn Dough, Cassava Dough, Groundnut Paste , Gari etc			7.67	8.44
Groundnut Paste, Gari etc.) Per bag/ Per container ..	50016	Palm Fruit (Articulated, Kia, Mummy Truck, 'Abossey Okai Macho', Motor king etc.)	Per Load		41.61	45.77
	50017	Operation Fee for Sand/Stone by Tipper Truck Double Axle	Per Annum		419.39	461.33
	50018	Operation fee for Sand/Stone by Tipper Truck Single Axle	Per Annum		298.94	328.83
	50019	Permit for Sand/Stone Winning by Landlord	Per Annum		119.36	131.30
	50020	Conveyance of Sand/Stone by Tipper Truck:				-
	50021	Double axle Non-Resident	Per Trip		92.33	101.56
		Double axle Resident	Per Trip		65.95	72.55
	50022	Conveyance of Sand/Stone by Tipper Truck:				-
		Single Axle Non-Resident	Per Trip		65.95	72.55

<i>Main Item</i>	<i>Sub Item</i>	<i>Item Description</i>	<i>Frequency/ Measure</i>	<i>Upper Limit Municipal</i>	<i>2024</i>	<i>2025</i>
				<b><i>GH¢</i></b>	<b><i>GH¢</i></b>	<b><i>GH¢</i></b>
						-
	50023	Resident Single Axle	Per Trip		39.42	43.36
						-
	50024	Registration Fee for Resident Tipper Trucks	Per Annum		239.81	263.79
	50035	Renewal 30% Discount of the Original permit				-
	<b>C.</b>	<b>Above Double</b>	Per Trip		119.36	131.30
	<b>D.</b>	<b>Roots and Tubers</b>	Per Trip		36.14	39.75
	50020	Maize, Gari, Groundnut, Beans, Millet, Pepper,	Per maxi bag		1.09	1.20
	50021	Maize, Gari, Groundnut, Beans, Millet, Pepper	Per mini bag		1.10	1.21
	50022	Plantain, Kokonte, Cocoyam, Cassava, Rice	Per maxi bag		1.10	1.21
	50023	Plantain, Kokonte, Cocoyam, Cassava, Rice	Per mini bag		1.10	1.21
	50024	a) Vehicles 10 Tons & above	Per truck		39.57	43.53
	50025	b) Vehicles below 10 Tons	Per truck		24.09	26.50
	50026	Vegetable Dealers				-
	50027	Vegetables (eg. Okro, Onion, etc.)	Per maxi bag		1.10	1.21
	50028	Tomatoes, Mangoes per box	Per box		1.10	1.21
	50029	Fruits (Pears, Oranges, Mangoes, etc)	Per Maxi		1.10	1.21
	50030	Cola nuts	Per maxi bag		2.19	2.41
	50031	Colanuts	Per Mini bag		1.10	1.21
	50032	Fish (Smoke, Dried, Fresh, etc)	Per maxi basket		1.10	1.21
	50033	Fish (Smoke, Dried, Fresh, etc)	Per mini bag		1.10	1.21
						-
	<b>E.</b>	<b>ALL OTHERS</b>				-
	50034	Turkey/Shep/Goat/Pig	Per Visit		1.75	1.93
	50035	Fowl/Duck etc			1.10	1.21
	50036	All other Petty Traders	Per visit		1.10	1.21
	50037	Cloth Sellers			1.10	1.21
	50038	Used Cloth Sellers (Broniweawu)	Per visit		1.10	1.21
	50039	Sugar Cane	Per headload		1.10	1.21
	50040	Charcoal	Per maxi bag		1.10	1.21
	50041	Charcoal	Per Mini bag		1.10	1.21
	50042	Akpeteshie	Per Tin	..	2.19	2.41
	50043	Lumber (Big Truck)	Per Truck		60.23	66.25
	50044	Handcraft	Per trip		14.24	15.66

Main Item	Sub Item	Item Description	Frequency/ Measure	Upper Limit Municipal	2024	2025
				<b>GH¢</b>	<b>GH¢</b>	<b>GH¢</b>
	<b>F.</b>	<b>Exportation Of Cassava, Plantain Orange (Way Bills). According To Tonnage</b>	..			-
			..			-
	50045	1 - 2 Tons of Lorry	Per Trip	..	27.38	30.12
	50046	3 - 4 Tons of Lorry	Per Trip	..	43.80	48.18
	50047	5 - 6 Tons of Lorry	Per Trip		55.85	61.44
	50048	7 Tons of Lorry & above	Per Trip		67.89	74.68
	50049	Palm Oil, Coconut Oil, Groundnut Oil	Per gallons		1.64	1.80
	<b>G.</b>	<b>Sawn Wood Export</b>	..			-
	50050	KIA Truck	Per Load	..	119.36	131.30
	50051	Tipper Truck	Per Load	..	203.67	224.04
	50052	Cargo Truck	Per Load		239.81	263.79
	50053	Articulated Truck	Per Load		359.16	395.08
<b>6</b>	<b>A.</b>	<b>INFORMATION VAN HIRING (ASSEMBLY)</b>	..	..		-
	60001	CAT A - Public Use	Per Use		239.81	263.79
	60002	CAT B - Private Use			658.10	723.91
<b>7</b>	<b>A.</b>	<b>LORRY PARK FEE</b>				-
	<b>1</b>	<b>Commercial Vehicles</b>	Per day			-
	70001	Lorry Park Ground Rent	Per day/Night		388.73	427.60
	70001	Lorry Park Ground Rent for T. union/branch	Per month		100.00	110.00
	70002	Taxi	Per day	8.60	3.00	3.30
		Urban and Similar Bus 23 & above Seat	Per day	20.00	5.00	5.50
		KIA Truck	Per day	30.00	13.14	14.45
	70003	Cargo Trucks	Per day	40.00	21.90	24.09
	70004	Articulated/Cargo Trucks above 10 tons	Per day	37.00	27.38	30.12
	70005	Lorry Park Overseers	Per month		6.57	7.23
	70006	Ground Rent for Crusades, Funerals etc.	Per day		179.58	197.54
	70007	Ground Rent for Exhibitions by Companies./c	Per day		179.58	197.54
		Ground Rent for Exhibitions by Companies./	Per Night		279.23	307.15
<b>8</b>	<b>A.</b>	<b>MARKET</b>	Per day/night			-
	80001	Market Tolls (Daily/ Night Tolls)		2.80	2.00	2.20
	80002	CATA - Resident Trader		2.80	1.97	2.17
	80003	CAT B - Non-Resident Trader	Per Point/Load	8.00	6.02	6.62
<b>9</b>	90001	<b>MARRIAGE FEE</b>				-
	90002	a) Marriage Registration	Per Registratio	277.00	174.11	191.52
	90003	b) Marriage Certificate - True copy (Abroad)	Per Document	589.00	478.52	526.37
	90004	c) Marriage Certificate - True Copy Ordina	Per Registratio	338.00	258.42	284.26
		d) Marriage Certificate - True Copy Customary		277.00	151.11	166.22
	90005	Divorce Certificate (Ordinance)	Per Registratio	500.00	390.92	430.01
	90005	Divorce Certificate (Foreign)	Per Registratio	1,500.00	906.66	997.33
	90006	Divorce Certificate (Customary)	Per Registration	398.00	208.05	228.86
	90012	Use of Assembly's Hall - Marriage Ceremony	Per 30 Minutes	99.00	119.36	131.30
<b>10</b>		<b>RE-ALLOCATION FEES FOR ASSEMBLY</b>				-
		<b>STORES/STALLS</b>	One Time Payment	..		-

<i>Main Item</i>	<i>Sub Item</i>	<i>Item Description</i>	<i>Frequency/ Measure</i>	<i>Upper Limit Municipal</i>	<i>2024</i>	<i>2025</i>
				<b><i>GH¢</i></b>	<b><i>GH¢</i></b>	<b><i>GH¢</i></b>
	<b>A.</b>	<b>Stall</b>		..		-
	10001	CAT A - In CBD .	..		1,077.48	1,185.23
	10002	CAT B - Satellite Markets	..		718.32	790.15
	<b>B.</b>	<b>Store</b>				-
	10003	CAT A - In CBD	..		239.81	263.79
<b>11</b>	<b>A</b>	<b>SALE OF CONTRACT DOCUMENTS</b>				-
	11001	Sale of Tender document	..		478.52	526.37
	11002	Consultant Registration	..		478.52	526.37
	11003	Registration/Renewal-Supplier	..		261.71	287.88
	11004	Renewal of Registration Contractor/consultants	..		359.16	395.08
	11005	Business Operating Permit For Contractors			359.16	395.08
<b>12</b>	<b>A.</b>	<b>Search Fee (General Information)</b>	One Time Payment		119.36	131.30
<b>13</b>	<b>A.</b>	<b>SLAUGHTERHOUSE</b>				-
	13001	Registration of Butcher's Assistance	Per Person/Annun		12.05	13.26
	13002	Slaughter of Cow/Donkey	Per animal	63.00	14.24	15.66
	13003	Slaughter of Sheep/Goat/ Pig	Per animal	28.00	5.48	6.03
	13004	Slaughter of Pig	Per animal		12.05	13.26
	13005	Meat Sellers in Meat Stall Daily Toll	Per day		2.19	2.41
	13006	Butcher	Per butcher/annun	..	15.33	16.86
	13007	Slaughtering elsewhere (Sheep, Goat, Pig etc.	3X Permit fee	..		-
	13008	One (1) Drum	..		10.95	12.05
	13009	One (1) Jerri can	..		5.48	6.03

<i>Main Item</i>	<i>Sub Item</i>	<i>Item Description</i>	<i>Frequency/ Measure</i>	<i>Upper Limit Municipal</i>	<i>2024</i>	<i>2025</i>
				<b>GH¢</b>	<b>GH¢</b>	<b>GH¢</b>
<b>14</b>	<b>A.</b>	<b>Waste Management</b>	Per Trip			-
<b>15</b>	<b>B.</b>	<b>DISLODGE MENT OF LIQUID WASTE</b>				-
		<b>Dislodging</b>		..		-
	15001	(Exclusive Fuel)-Within District Capital	Per trip	..	239.81	263.79
	15002	(Exclusive Fuel)-Outside District Capital	Per trip	..	359.16	395.08
	15003	Beyond the District	..	..	718.32	790.15
	15004	Dislodgement for Hon. Assembly Members	Per Annum	..	179.56	197.52
	15005	User Fee for Final Dsposal site	Per Annum		598.97	658.87
	15006	Mobile Toilet	Per day		179.58	197.54
<b>16</b>	<b>C.</b>	<b>SOLID WASTE COLLECTION</b>		..		-
		Industrial/Commercial				-
<b>17</b>	<b>D.</b>	<b>Solid Wastecollection</b>	(Per month)	..	4,789.53	5,268.48
<b>18</b>	<b>A.</b>	<b>ROAD BLOCK</b>		..		-
	18001	CAT A - Collector Accesses	Per day		60.23	66.25
	18002	CAT B - Local Accesses	Per day		41.61	45.77
						-
	<b>8.3</b>	<b>FINES</b>				-
<b>1</b>	<b>A</b>	<b>BUILDING OFFENCES</b>	Per Case			-
		Penalty for Development without Permit	50% of permit (in addition to principal)			-
						-
		<b>Occupying Newly Completed Developments without Occupancy (Habitation) Certificate</b>	50% of permit (in addition to principal)			-
						-
		Penalty For Unauthorised Placements	50% of permit (in addition to principal)			-
		Penalty for Refurbishment/ Renovation without Permit	50% of permit (in addition to principal)			-
		Penalty for Violating ‘Stop-Work’ Order	50% of permit (in addition to principal)			-
		Installation of Radio/TV/Internet/ Communication Mast & Others - Refusal to Obtain permit	50% of permit (in addition to principal)			-
						-

<i>Main Item</i>	<i>Sub Item</i>	<i>Item Description</i>	<i>Frequency/ Measure</i>	<i>Upper Limit Municipal</i>	<i>2024</i>	<i>2025</i>
				<b>GH¢</b>	<b>GH¢</b>	<b>GH¢</b>
	<b>A.</b>	<b>ENVIRONMENTAL HEALTH/SAFETY/ SANITATION OFFENCES</b>				-
<b>2</b>		<b>Sanitation Offences</b>	Per Case			-
	20001	Defecating at Unauthorised Places	.. .. .	126.00	107.31	118.04
	20002	Urinating at Unauthorised Places	.. .. .	28.00	24.09	26.50
	20003	Selling at Unauthorised Places	.. .. .	91.00	77.75	85.53
	<b>B.</b>	<b>Indiscriminate Disposal/Burning of Refuse</b>				-
	20004	Industrial Area	.. .. .	2,800.00	2,394.77	2,634.25
	20005	Commercial Area	.. .. .	1,050.00	897.90	987.69
	20006	Residential Area	.. .. .	910.00	778.55	856.41
	20007	Office Area	.. .. .	756.00	646.05	710.66
	<b>C.</b>	<b>Unpaid Fees for Refuse Collection Services</b>	50% of amount owed (in addition to principal)			-
		<b>Weedy Grounds/Dirty/unhealthy surroundings</b>				-
	20008	Business/Commercial Premises	.. .. .	4,200.00	2,622.27	2,884.50
	20009	Residential Premises	.. .. .	840.00	589.92	648.91
	<b>E.</b>	<b>Refusal to Re-plant Tree (After Property Development)</b>				-
	20010	Industrial	.. .. .	1,400.00	239.81	263.79
	20011	Individual	.. .. .	700.00	119.36	131.30
	<b>F.</b>	<b>Refusal to pay for Environmental Health Permit</b>	50% of the principal (in addition to principal)			-
		Refusal to Comply with Abatement		1,050.00		-
	20012	CAT A – Industrial	.. .. .	1,050.00	778.55	856.41
	20013	CAT B – Commercial	.. .. .	490.00	646.05	710.66
	20014	CAT C – Residential	.. .. .	..	538.74	592.61
	<b>G.</b>	<b>Excessive Noise Making</b>				-
	20015	CAT A - Large Groups	.. .. .	1,000.00	419.39	461.33
	20016	CAT B - Medium Groups	.. .. .	..	215.72	237.29
	20017	CAT C - Small Groups	.. .. .		107.31	118.04
	20018	CAT D - Others (Special Permit)	.. .. .		65.70	72.27
	20019	Cutting of Trees without Permit	Per Tree ...	700.00	306.60	337.26
						-

Main Item	Sub Item	Item Description	Frequency/ Measure	Upper Limit Municipal	2024	2025
				<b>GH¢</b>	<b>GH¢</b>	<b>GH¢</b>
	<b>A.</b>	<b>IMPOUNDING – STRAY ANIMALS</b>	Per animal/ day			-
<b>3</b>	30001	Collection - Sheep/Goat/Pigs/Dogs	.. ..	91.00	36.14	39.75
	30002	Collection - Donkey/Horse/Cow/Pigs/Dogs	.. ..	140.00	60.23	66.25
	30003	Feeding - Sheep/ Goats	.. ..	28.00	9.86	10.85
	30004	Feeding – Pigs	.. ..	63.00	20.81	22.89
	30005	Feeding – Dogs	.. ..	63.00	14.24	15.66
	30006	Feeding - Donkey/Horse/Cow	.. ..	168.00	30.66	33.73
<b>4</b>	<b>A.</b>	<b>MISCELLANEOUS OFFENCES</b>	Per Case			-
	40001	Removal/Missing Property Number Plate	..		119.36	131.30
	40002	Removal/Destruction/Defacing of Street Name Signage	<b>120% of replacement cost</b>			-
	40003	<b>Destruction of Street Light Poles/Other Road Furniture</b>	<b>120% of replacement cost</b>	..		-
	<b>40004</b>	<b>Posting of Bills at Unauthorized Places</b>			<b>179.58</b>	197.54
		..	..			-
	<b>40005</b>	<b>Failure to Pay BOP/Rate/Rent</b>	<b>300% of amount owed plus original/ Principal charges</b>	1,050.00		-
	<b>40006</b>	<b>Penalty for Bounced Cheques</b>	<b>300% of cheque value plus the original/ principal charge</b>			-
	<b>40007</b>	<b>Transfer of Stalls/Stores without Assembly Approval</b>		2,800.00	2,394.77	2,634.25
<b>5</b>	<b>A.</b>	<b>RETRIEVAL OF SEIZED TOOLS/ MACHINERY (FOR VARIOUS OFFENCES)</b>				-
	50001	1st Time		1,750.00	239.81	263.79
	50002	2nd Time		3,150.00	359.16	395.08
	50003	3rd Time		710.00	598.97	658.87
<b>6</b>	<b>A.</b>	<b>TRAFFIC OFFENCES</b>				-
	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	598.97	658.87
	60003	Articulated Truck	Per case/ hour	378.00	478.52	526.37
	60004	Tipper/Cargo Truck/Tractor	Per case/ hour	280.00	359.16	395.08
	60005	Pick-Up/ Cross-Country/SUVs Vehicle	Per case/ hour	182.00	298.94	328.83

<i>Main Item</i>	<i>Sub Item</i>	<i>Item Description</i>	<i>Frequency/ Measure</i>	<i>Upper Limit Municipal</i>	<i>2024</i>	<i>2025</i>
				<b><i>GH¢</i></b>	<b><i>GH¢</i></b>	<b><i>GH¢</i></b>
	60006	Saloon Car/Taxi	Per case/ hour	378.00	179.58	197.54
	60007	Buses (Large)	Per case/ hour	280.00	359.16	395.08
	60008	Trotro/Buses (Small)	Per case/ hour	63.00	298.94	328.83
	60009	Motorbikes/Tricycles	Per case/ hour	14.70	60.23	66.25
	60010	Push Truck	Per case/ hour	126.00	12.05	13.26
	60011	Riding Bicycle and Motorbike in the Market	Per case/ hour	126.00	95.27	104.80
	60012	Riding Bicycle and Motorbike on Pedestrian Walkways	Per case		95.27	104.80
	60013	Clamping Charges (Obstruction /No Parking)	Per case		478.52	526.37
	60014	Heavy Duty (e.g. Articulated Trucks)	Per case			-
	60015	Medium Heavy Duty Vehicles (Kia Trucks and Buses)	Per case	270.00	215.72	237.29
	60016	Private/Light Vehicle (e.g. Saloon/4x4/ Pick-up)	Per case	170.00	143.45	157.80
	60017	Dump Trucks (Tipper Trucks)	Per case		298.94	328.83
	60018	Tricycles	Per case	63.00	95.27	104.80
	60019	Taxi	Per case		119.36	131.30
	<b>B.</b>	Refusal to Obtain Vehicle Sticker	Per Case		179.58	197.54
	60020	CAT A - Articulated/ Tipper Trucks	..	210.00	179.58	197.54
	60021	CAT B - Commercial/Private Vehicles	..	170.00	119.36	131.30
	60022	Refusal to Emboss Sticker	Per case	280.00	239.81	263.79
	60023	Refusal to acquire Taxi Driver Licence	Per case Per case	170.00	119.36	131.30
	<b>A.</b>	<b>UNAUTHORISED DIVERSION</b>	..			-
<b>7</b>	70001	Diversion of River/Stream Course		15,000.00	239.81	263.79
	70002	Diversion of Drains	..	7,000.00	179.58	197.54
	70003	Channelling of Sewage Waste into Drains	..	7,000.00	239.81	263.79

Main Item	Sub Item	Item Description	Frequency/ Measure	Upper Limit Municipal	2024	2025
				<b>GH¢</b>	<b>GH¢</b>	<b>GH¢</b>
	<b>B.</b>	<b>ILLEGAL/UN-LICENCED ACTIVITIES</b>	Per Case			-
<b>8</b>	80001	Gold Buying & Sales	..	22,000.00	17,961.29	19,757.42
	80002	Logging and Sale of Logs	..	22,000.00	17,961.29	19,757.42
	80003	Mining (Galamsey)	..	33,000.00	29,935.11	32,928.62
	80004	Production and Sale of Armunitions	..	270,000.00	23,947.65	26,342.42
	80005	Quarry Operations	..	22,000.00	17,961.29	19,757.42
	80006	Sand Winning	..	22,000.00	17,961.29	19,757.42
						-
<b>8.4</b>	<b>1</b>	<b>RATES</b>				-
<b>1</b>	<b>A.</b>	<b>Basic Rates</b>	.. ..		3.29	3.62
<b>2</b>	<b>B.</b>	<b>PROPERTY RATES (REFER TO SECTION 3.2)</b>		<b>RATE IMPOST</b>		-
<b>1</b>		<b>Classification</b>	Per Annum			-
		1. Industrial- Sawmills and other Factories.	..	..	0.01	0.01
		2. Corp./Quasi (Residential Property (eg ECG)		..	0.08	0.09
		3. Cocoboard/Railways/ Telecommunication Mast etc.	..	..	0.04	0.04
		4. Commercial - 1st Class Areas - (Class A (Akim Oda, Aboabo)	..	..	0.005	0.01
		5. Commercial - 2nd Class Area - (Class C (Other Towns)	..	..	0.005	0.01
		6. Residential - 1st Class Areas	..		0.002	0.00
		b) Residential - 2nd Class Areas	..	..	0.002	0.00
		c) Mixed Use Property( partly residential and partly commercial)		..	0.01	0.01
		Education property			0.003	0.00
		heavy industrial Property			0.008	0.01
		light industrial property			0.009	0.01
	<b>i)</b>	<b>7. RESIDENTIAL BUILDINGS</b>	..	..		-
		a) 1-storey Building (4 -bedroom and above)	..	..	167.54	184.29
		b) 1-storey Building (3-bedroom and below)	..	..	119.36	131.30
		c) 2-storey Building	..	..	191.63	210.79
		d) Compound House (4-bedroom and above)	..		143.45	157.80
		e) Compound House (3-bedroom and below)	..	..	119.36	131.30
	<b>ii)</b>	<b>8. COMMERCIAL BUILDINGS(Unassessed)</b>		..	95.27	104.80
		a. Hotels Class A	..	..	538.74	592.61
		b. Class B	..	..	359.16	395.08
		c. Hospitals Class A	..		538.74	592.61
		Class B	..	..	419.39	461.33
		Class C			359.16	395.08


<i>Main Item</i>	<i>Sub Item</i>	<i>Item Description</i>	<i>Frequency/ Measure</i>	<i>Upper Limit Municipal</i>	<i>2024</i>	<i>2025</i>
				<b>GH¢</b>	<b>GH¢</b>	<b>GH¢</b>
		Minimum Rate for Unassessed Commercial Property	..		298.94	328.83
						-
	iii)	<b>Unvalued/Unnumbered Properties In 2nd class Areas</b>	Per Annum			-
	..	a) Wattle and Daub/Atakpame House	..		19.71	21.68
	..	b) Land Crete (Mudhouse)	..		38.33	42.16
		c) Sancrete (blocks)			54.75	60.23
					-	
	iv)	<b>Discretionary Rate (Based on attractiveness):</b>				-
		<b>3 - Rooms</b>			72.27	79.50
		<b>4 – Rooms</b>			95.27	104.80
		<b>1 – storey self-contained house</b>			119.36	131.30
		<b>2 – storey self-contained building</b>			179.58	197.54
					-	
<b>8.6</b>		<b>INVESTMENT</b>				-
				..	-	
	<b>A.</b>	<b>BUILDINGS</b>				-
<b>1</b>	10001	<b>Hostel</b>			718.32	790.15
		<b>Interest Earned</b>				-
		Transport Services	Per Trip/ distance		<b>1.20</b>	1.32
					-	
<b>8.5</b>		<b>RENT</b>		..		-
	<b>A.</b>	<b>BILLBOARDS</b>		..		-
<b>1</b>	10002	Cat H-above 30.0 sqm	..	..	4,311.02	4,742.12
	10003	Cat G up to 30.0 sqm	..	..	2,514.12	2,765.53
	10004	Cat F up to 28.0 sqm	..	..	2,154.96	2,370.46
	10005	Cat E-above 20.0 sqm	..	..	1,710.39	1,881.43
	10006	Cat D up to 15.0 sqm	..		1,257.06	1,382.77
	10007	Cat C up to 10.0 sqm	..	..	897.90	987.69
	10008	Cat B-above 5.0 sqm		..	431.43	474.57
	10009	Cat A up to 1.0 sqm	..	..	119.36	131.30

<i>Main Item</i>	<i>Sub Item</i>	<i>Item Description</i>	<i>Frequency/ Measure</i>	<i>Upper Limit Municipal</i>	<i>2024</i>	<i>2025</i>
				<b>GH¢</b>	<b>GH¢</b>	<b>GH¢</b>
	10010	Temporal Directional Posts	..		60.23	66.25
	10011	Directional Posts	..		95.27	104.80
	10012	Penalty for Unauthorised Advertisement	3 x Permit fee		239.81	263.79
	10013	Banners for Adverts	day/banner		8.79	9.67
	10014	Other Adverts are Negotiables				-
	<b>A.</b>	<b>HIRING OF ASSEMBLY FACILITIES</b>	Per day			-
<b>2</b>	20001	CAT A - Assembly Hall	Per day		119.36	131.30
	20002	CAT B - Assembly Library Conference Hall	Per day		72.27	79.50
	<b>A.</b>	<b>MARKET</b>	Per Month			-
	30002	Market Stall Type- DA	Per Month		60.23	66.25
	30003	Market Stall Type- FA	.. ..		36.14	39.75
	30004	Market stall Type –DD	.. ..		36.14	39.75
	30005	Market store Type-A-(16-41)	.. ..		72.27	79.50
	30006	Market store Type-B-(A1-15), (43-44),	.. ..		72.72	79.99
	30007	Market store Type-D-Up stairs	.. ..		60.23	66.25
	30008	Market store Type-C-(B1-11), (A42), (45-56)	.. ..		36.14	39.75
	30009	Market store Type E-DC.	.. ..		60.23	66.25
	30010	Market stall Type H	.. ..		24.09	26.50
	30011	Market store Type- G	.. ..		24.09	26.50
	30012	Market store Type-FB	.. ..		36.14	39.75
	30013	Market store Type-DB	.. ..		36.14	39.75
	30014	Market stall Type-DC	..	..	36.14	39.75
	30015	Market Stall Type-D	..	..	24.09	26.50
	30016	Market Stall-DE (Down stairs)	..	..	60.23	66.25
	30017	Market Stall-DE (Up- stairs)	..		36.14	39.75
	30019	Nkwantanum Stores Down	Per Month		29.57	32.53
	30019	Nkwantanum Stores Pp	Per Month	..	24.09	26.50
	30020	Nkwantanum stores-Upstairs For 5 years	For 5 Years		10,776.99	11,854.69
	30021	Nkwantanum stores-Downstairs	For 5 Years		14,368.59	15,805.45
	<b>30022</b>	<b>Old Premiere and Nkwantanum New Market Stores (Up- stairs)</b>	<b>Goodwill/ store</b>			<b>15,000.00</b>
	<b>30023</b>	<b>Old Premiere and Nkwantanum New Market Stores (Down stairs)</b>	<b>Goodwill/ Store</b>			<b>20,000.00</b>
		<b>Central Market (Up-stairs)</b>	<b>Goodwill/ Store</b>			
		<b>Central Market (Down-stairs)</b>	<b>Goodwill/ Store</b>			
		<b>MONTHLY RENT</b>				
		<i>Old Premiere Market Stores</i>				
		<b>Upstairs</b>				80.00
		<b>Downstairs</b>				100.00
		<i>Nkwantanum New Market Stores</i>				
		<b>Upstairs</b>				40.00

<i>Main Item</i>	<i>Sub Item</i>	<i>Item Description</i>	<i>Frequency/ Measure</i>	<i>Upper Limit Municipal</i>	<i>2024</i>	<i>2025</i>
				<b>GH¢</b>	<b>GH¢</b>	<b>GH¢</b>
		<b>Downstairs</b>				60.00
		<b>Central Market</b>				
		<b>Upstairs</b>				
		<b>Downstairs</b>				
	C	<b>Sheds</b>				
	30024	<b>Central Market</b>				
		Double Shed	Goodwill			
		Single Shed	Goodwill			
		<b>Nkwantanum and Old premier Shed</b>				
	30026	Double Shed				3,000.00
	30027	Single Shed				2,000.00
<b>4</b>	<b>A.</b>	<b>OFFICIAL RESIDENCE</b>	Per Month			-
	40001	Management Staff Quarters	3 Bed room & more		72.27	79.50
	40002	Senior Staff Quarters	2 Bed room & more		38.33	42.16
	40003	Junior Staff Quarters	(Chamber & Hall) JSQ		21.90	24.09
	40005	Junior Staff Quarters	(Single room) JSQ		10.95	12.05

<i>Main Item</i>	<i>Sub Item</i>	<i>Item Description</i>	<i>Frequency/ Measure</i>	<i>Upper Limit Municipal</i>	<i>2024</i>	<i>2025</i>
				<b>GH¢</b>	<b>GH¢</b>	<b>GH¢</b>
	<b>A.</b>	<b>HIRING OF PARKS</b>				-
<b>5</b>	50001	CAT A - Government Recreational Park	Per event ..	910.00	778.55	856.41
	50002	CAT B - Lorry Park (Space Rental)	Per month ..	1,400.00	1,197.46	1,317.21
	50003	Ground Rent-Zoomlion	Per annum ..		5,987.46	6,586.21
	50004	Ground Rent-Metro Mass	Per annum ..		5,987.46	6,586.21
	50005	Stadium Stop Over (per enterprise)	Per annum ..		239.81	263.79
	50006	Twumasi Spot	Per annum ..		239.81	263.79
	50007	Open Spaces - (Funeral, Crusade and etc.)-				-
		Big Towns	event/day ..		48.18	53.00
	50008	Open Spaces - (Funeral, Crusade and etc.)-				-
		Small Towns	event/day ..		36.14	39.75
	50009	Open Spaces - (Funeral, Crusade and etc.)-				-
		Main Lorry Park	event/day ..		95.27	104.80
<b>6</b>	<b>60001</b>	<b>Rent For Vendors Stands</b>	Per Month ..	105.00	72.27	79.50
						-

The foregoing Resolution was adopted at a meeting of the Birim Central Municipal duly convened 31st October, 2024 and constitutes an effective and a valid legal document for levying these rates from 1st January to 31st December, 2025.

  
 .....  
**HARUNA AMADU ZURE**  
 (Mun. Co-ordinating Director)

  
 .....  
**HON. CASTRO ASUMADU ADDAE**  
 (Presiding Member)