

# IMPOSITION OF RATES AND FEE FIXING RESOLUTION, 2024

## GA WEST MUNICIPAL ASSEMBLY

### LOCAL GOVERNANCE ACT, 2016 (ACT 936)

In accordance with Section 145 of the Local Governance Act, 2016, Act 936, which states that "A District Assembly shall levy sufficient rates to provide for the total estimated expenditure to be incurred by the District Assembly during the period in respect of which the rate is levied. The Ga West Municipal Assembly through a Resolution by the General Assembly imposed rates, fees and charges for the 2024 fiscal in line with the National Fee Fixing Guideline

Based on this, the following rates have been Imposed by Resolution of the Ga West Municipal Assembly for the financial year **1st January to 31st December, 2024.**

#### PART I: RATES

##### Basic Rate

Under Section 146, Sub-Section 3(a) a basic rate of **GH¢3.00** per year is payable by all persons of or above the age of 18 and up to 70 years who reside or own immovable property within the authority of Ga West Municipal Assembly as the rating Authority.

In addition to the Basic Rate, the following Rates Per Cedi as authorised under Sections 152 and 164 of Local Governance Act, Act 936, among others on the Rateable Value of Immovable Properties situated within the Administrative area of the **Ga West Municipal Assembly** shall apply except for properties exempted from Rating under Section 149 (1a-e) of the Local Governance Act, 2016, Act 936, the amount to be charged are set out in the schedule below.

#### Imposition of Rates for 2024 Fiscal Year

<b>i. Category of Premises (Accesssed )</b>	<b>Rate Impost</b>	<b>AREAS</b>
<b>a.</b> Residential First Class	0.00165	Amasaman, Toman, Kuntunse, Sarpeiman, Agbom No.1, Abehenase, Adjen-Kotoku, Medie, Nsakina, Akotoshie No.2,
<b>b.</b> Residential Second Class	0.001155	Manhean,Samsam, Mayera, Opah, Koleman,Oduman,Ayikai Doblo, Adusa, Katapor, Obeyeyie, Achiaman.
<b>c.</b> Residential Third Class	0.00066	Okushibiade, Dedeiman, Gonse, Akramaman etc
<b>d.</b> Agricultural/ Farm Houses	0.00135	Per Annum
<b>e.</b> Cocoa Shed	0.006	Per Annum
<b>f.</b> Commercial Use 1st	0.0075	Accra- Nsawam Per Annum
<b>g.</b> Commercial Use 2nd	0.0051	All Other Per Annum
<b>h.</b> Industrial Use	0.00594	Commercial Per Annum
<b>i.</b> Mixed use	0.00396	Per Annum

#### Rates on Accounts of Unassessed Properties

A minimum rate of GH¢96.60, GH¢82.80 and GH¢69.60 Per Room Per Annum shall be levied on properties in 1st, 2nd and 3rd class residential areas where the rate due is less than the minimum rate Per Annum. This is also applicable where properties are not valued.

<b>A</b>	<b>Residential Facilities</b>			
	1st Class Residential Facilities		96.60	Per Room PA
	2nd Class Residential Facilities		82.80	Per Room PA
	3rd Class Residential Facilities		69.60	Per Room PA
<b>B</b>	<b>Mixed Development</b>			
	1st Class Residential Facilities		193.20	Per Store
	2nd Class Residential Facilities		165.60	Per Store
	3rd Class Residential Facilities		138.00	Per Store
	<b>Rates on Accounts of Unassessed Large Commercial / Industrial Properties</b>			
<b>C</b>	<b>Financial Institutions:</b>			
	Category "A" - Commercial Banks		5,265.60	Per Annum
	Category "B" - Rural Banks (Head Quarters)		3,450.00	Per Annum
	Category "C" - Rural Banks (Branches)		2,070.00	Per Annum
<b>D</b>	<b>Non-Financial Institutions (Micro-Finances/Savings &amp; Loans)</b>			
	Category "A" - Headquarters		1,518.00	Per Annum
	Category "B" - Branch		1,173.60	Per Annum
	Category "C" - Collection Agency			
	1. Commercial Location		897.60	Per Annum
	2. Other Places		552.00	Per Annum
<b>E</b>	<b>Insurance Companies</b>			
	Insurance Companies - Small Scale		1,063.20	Per Annum
	Commission Agents		483.60	Per Annum
<b>F</b>	<b>Construction Companies ( Road, Building etc)</b>			
	Category "A" - Large Scale		45,126.00	Per Annum
	Category "B" - Medium Scale		37,605.60	Per Annum
	Category "C" - Small Scale		22,563.60	Per Annum
	Category "D" - Others		13,800.00	Per Annum
<b>G</b>	<b>Quary Plants:</b>			
	Category "A" - Large Scale		30,084.00	Per Annum
	Category "B" - Medium Scale		22,563.60	Per Annum
	Category "C" - Small Scale		7,521.60	Per Annum
<b>H</b>	<b>Distribution Warehouses</b>			
	Category "A" - Large Scale (8,100 Sqm)		4,513.20	Per Annum
	Category "B" - Medium Scale (3,600 Sqm)		3,760.80	Per Annum
	Category "C" - Small Scale (2,000 Sqm)		2,760.00	Per Annum
	Category "C" - Small Scale (900 - 1500 Sqm)		2,070.00	Per Annum
	Category "D" - Small Scale (Storeroom Size)		759.60	Per Annum
<b>I</b>	<b>Hotels/Guest Houses/Hostels</b>			
<b>Ia.</b>	<b>Urban Areas</b>			
	Category "A" - 30 - 40 Rooms		1,518.00	Per Annum
	Category "B" - 20 - 30 Rooms		1,311.60	Per Annum
	Category 'C' - 10 - 20 Rooms		1,173.60	Per Annum
	Category 'D' - 1 - 9 Rooms		897.60	Per Annum
	Category 'E' - Hostel (Above 10 Rooms)		966.00	Per Annum
	Category 'F' - Hostel (Below 10 Rooms)		828.00	Per Annum
<b>Ib.</b>	<b>Rural Areas</b>			

	Category "A" 11 - 15 Rooms		552.00	Per Annum
	Category "B" up to 10 Rooms		276.00	Per Annum
	Category "C" - Hostels		207.60	Per Annum
<b>J</b>	<b>Temporary/Container/Permanent Structure Fee - Commercial Use Only</b>			
	CAT "A" - Permanent Structure (bigger than 12 x 24)		248.40	Per Annum
	CAT "B" - Permanent Structure (Two room size - 12 x 24)		165.60	Per Annum
	Cat "C" - Permanent Structure (Single Room and Half Size- 12x18/10x18)		138.00	Per Annum
	CAT "D" - Permanent Structure (Single Room Size- 12x12/10x10)		110.40	Per Annum
<b>K</b>	<b>Kiosk/Container</b>			
	CAT "A" - Temporary Structures (Containers/Kiosk above 40 feet)		220.80	Per Annum
	CAT "B" - Structures (Containers/ Kiosk Up To 20 Feet)		124.80	Per Annum
	CAT "C" - Temporary Structure (Kiosk)		76.80	Per Annum
<b>L</b>	<b>Cocoa Sheds</b>			
	Category "A" - Large Scale		7,521.60	Per Annum
	Category "B" - Medium Scale		4,513.20	Per Annum
	Category "C" - Small Scale		2,257.20	Per Annum
<b>M</b>	<b>Petroleum &amp; Gas Stations</b>			
	CAT "A" - Permanent Structure (Filling Stations with service Centers & S		1,518.00	Per Annum
	CAT "B" - Permanent Structure (Filling Stations / Gas Stations)		1,504.80	Per Annum
	CAT "C" - Permanent Structure (Filling Stations Only)		1,104.00	Per Annum
	CAT "D" - Permanent Structure (Gas Station Only) - Big		1,063.20	Per Annum
	CAT "E" - Permanent Structure (Gas Station Only) - Medium		828.00	Per Annum
	CAT "F" - Permanent Structure (Gas Station Only) - Small		414.00	Per Annum
	CAT "G" - Permanent Structure (Manual Operators with Small Structure)		345.60	Per Annum
	CAT "H" - Temporary Structure (Manual Operators )		276.00	Per Annum
<b>N</b>	<b>Hiring of School Facilities</b>			
	Classroom - Registration Fee		828.00	Per Annum
	Monthly Rent Per Room			
	Cat "A" (1st Class Areas)		228.00	Per Day
	Cat "B" (2nd Class Areas)		152.40	Per Day
	Cat "C" (3rd Class Areas)		125.00	Per Day
	<b>And Full Replacement of Damaged Items</b>			
<b>O</b>	<b>Hiring of School Field/Compound</b>			
	Hiring of School Field/Compound		346.00	Per Day
	Hiring of School Field/Compound for Funeral		208.00	Per Day
	Hiring of School Facilities for other institution activities		125.00	Per Day
<b>P</b>	<b>Rent on Assembly's Properties</b>			
	Category "A" - 3 Bedroom		208.00	Per Month
	Category "B" - 2 Bedroom		138.00	Per Month
	Category "C" - 1 Bedroom		70.00	Per Month
<b>Q</b>	<b>Hiring of Other Facilities</b>			
	Category "A" - Assembly Hall / Auditorium		3,450.00	Per Day
	Category "B" - Assembly Hall by NGO		2,760.00	Per Day
	Category "C" - Forecourt of Assembly Building		2,070.00	Per Day
	Category "D" - Hiring of Zonal Councils forecourt		690.00	Per Day
	Category "D" - Hiring of Zonal Council Halls		690.00	Per Day
<b>R</b>	<b>Road Blocks</b>			
	Category "A" - Blocking of Roads(in Residential Areas)for all functions		346.00	Per Day
	Category "A" - Blocking of Roads(Non-Residential Areas)for all functions		208.00	Per Day
	Category "B" -Ground Rent (per plot)		138.00	Per Month
	Category "C" - Rent of Undeveloped Lands (per plot)		70.00	Per Month
<b>S</b>	<b>Private Educational Institutions</b>			
	Category "A" - Day Care - SHS/Technical/Vocational		302.00	Per Annum

Category "B" - ("A" but without Pre-Schools)	257.00	Per Annum
Category "C" - Day Care - JHS	227.00	Per Annum
Category "D" - Day Care - Primary	182.00	Per Annum
Category "E" - Day Care - KG	76.00	Per Annum

In Accordance to the Local Governance Act, 2016, Act 936, Part Five, Sections 137 - 169 which specifies process of Collecting the licences, Fees, Rates and Penalties related to non-Payment of Levies, the following Fees and Licences have been fixed to be collected within the Ga West Municipal Assembly area during the year 1st January to 31st December, 2024.

**All Rate Payers shall be issued with Rate Payer Sticker at a cost GH¢3.00 upon full Payment of their levies. The cost of the sticker shall be added to the levies payable by the Rate Payer.**

### Part II:LICENCES(B.O.P)

S/N	ITEM DESCRIPTION	(GH¢)	Frequency
<b>1</b>	<b>Advertising Agency</b>		
	Category "A"-	970.00	Per Annum
	Category "B"-	700.00	Per Annum
	Category "C"-	415.00	Per Annum
<b>2</b>	<b>Art Studios/Signwriters</b>		
	Category "A"- (Digital printing)	380.00	Per Annum
	Category "B"- (eg. With one machine)	255.00	Per Annum
	Category "C"- (eg. T'shirt printing)	130.00	Per Annum
<b>3</b>	<b>Artisans (Self Employed)</b>		
	Category "A" - (eg. Electricians, Maison, Plumber etc)	90.00	Per Annum
	Category "B" -	65.00	Per Annum
	Category "C" -	50.00	Per Annum
<b>4</b>	<b>Agro Chemical</b>		
	<b>Registration fee</b>	130.00	Per Regist.
	Category "A1" - Extra Large	510.00	Per Annum
	Category "A" - (Large)	255.00	Per Annum
	Category "B" - (Medium)	120.00	Per Annum
	Category "C" - (Small)	84.00	Per Annum
	Category "C" - Others	64.00	Per Annum
<b>5</b>	<b>Akpeteshie Distillers &amp; Dealers</b>		
<b>5a</b>	<b>Distillers</b>		
	<b>Registration</b>	130.00	Per Regist.
	<b>Akpeteshie Wholesale Outlets:</b>		
	Category "A" (eg. Co- operatives)	140.00	Per Annum
	Category "B" (eg. individuals)	102.00	Per Annum
	Category "C" (eg. Small scale)	100.00	Per Annum
<b>6</b>	<b>Aluminium Processing / Fabricators</b>		
<b>6a</b>	<b>Registration</b>	380.00	Per Regist.
<b>6b</b>	Category "A" - Multiple Product line	4,430.00	Per Annum
	Category "B" - Roofing Sheets Only	3,795.00	Per Annum
	Category "C" - (eg. Aluminium Doors/windows producers)	1,270.00	Per Annum
	Category "D" - (eg. Aluminium Doors/windows	760.00	Per Annum
	Category "E" - (eg. Household Wares Producers)	633.00	Per Annum
	Category "F" - (eg. Medium Scale Aluminium Frames)	570.00	Per Annum
	Category "G" - (eg. Small Scale Aluminium Frames)	506.00	Per Annum
	Category "H" - (eg. Household Ware Retail)	380.00	Per Annum
<b>6c</b>	<b>Aluminium Products Retailers (Utensils)</b>		
	Category "A" - Large - Distributors	380.00	Per Annum
	Category "B" - Medium - Distributors	317.00	Per Annum
	Category "C" - (Medium Retail Store)	191.00	Per Annum

	Category "D" - (Small Retail Store)		130.00	Per Annum
	Category "E" - (Table Top)		76.00	Per Annum
<b>6d</b>	<b>Glass Cutting (Frames)</b>			
	Category "A" (Large Scale)		633.00	Per Annum
	Category "B" (Medium Scale)		380.00	Per Annum
	Category "C" (Small Scale)		253.00	Per Annum
<b>7</b>	<b>Art &amp; Handicraft Shops:</b>			
	Category "A" (Very Large Size)		191.00	Per Annum
	Category "B" (Large Size)		152.00	Per Annum
	Category "C" (Medium Size)		127.00	Per Annum
	Category "D" (Small Scale)		90.00	Per Annum
<b>8</b>	<b>Automobile Companies</b>			
	<b>Used Vehicle Sales (Second-hand Car Dealers)</b>			
	Category "A" - Large Scale (Above 50 Vehicles)		2,090.00	Per Annum
	Category "B" - Medium Scale (20-49 Vehicles)		1,140.00	Per Annum
	Category "C" - Small Scale (Below 20 Vehicles)		697.00	Per Annum
<b>8a</b>	<b>Auto Mechanics / Electricians / Sprayers etc</b>			
	<b>Auto Mechanics</b>			
	Category "A" - Heavy Duty Earthmoving Equip.		380.00	Per Annum
	Category "B" - Heavy Duty Trucks		317.00	Per Annum
	Category "C" - Light Duty Vehicles		253.00	Per Annum
<b>8b</b>	<b>Auto Body Repairers</b>			
	Category "A" - Internal Garage with Shop		-	Per Annum
	Category "B" - Internal Garage without Shop		191.00	Per Annum
	Category "C" - Others		127.00	Per Annum
<b>8c</b>	<b>Auto Electricians</b>			
	Category "A" - Large Scale		-	Per Annum
	Category "B" - Medium Scale		191.00	Per Annum
	Category "C" - Small Scale		127.00	Per Annum
<b>8d</b>	<b>Sprayers</b>			
	Category "A" - Spraying and Oven		253.00	Per Annum
	Category "B" - Spraying without Oven		127.00	Per Annum
<b>8f</b>	<b>Welders</b>			
	Category "A" - Tankers Builders & Tankers		633.00	Per Annum
	Category "B" - Container Shops, Iron Gates etc		506.00	Per Annum
	Category "C" - Others (eg. Village areas)		127.00	Per Annum
<b>8g</b>	<b>Other Auto Specialist (eg.Brake,Radiator, Air Con. etc)</b>		127.00	Per Annum
<b>8h</b>	<b>Garages (Fitters)</b>			
	Category "A" - Large scale		915.00	Per Annum
	Category "B" - Medium scale		380.00	Per Annum
	Category "C" - Small scale		191.00	Per Annum
<b>8i</b>	<b>Vulcaniser/Balancing/Alignment</b>			
	Category "A" - (VBA) - Large scale		253.00	Per Annum
	Category "B" - (AB) - Medium scale		191.00	Per Annum
	Category "C" - (V) - Small scale		130.00	Per Annum
<b>8j</b>	<b>Sale of Spare Parts -(eg. Motor)</b>			
	Category "A" - Large scale		633.00	Per Annum
	Category "B" - small Scale		317.00	Per Annum
<b>9</b>	<b>Art &amp; Handicraft Shops:</b>			
	<b>Registration</b>		<b>64.00</b>	Per Regist.
	Category "A" (Very Large Size)		178.00	Per Annum
	Category "B" (Large Size)		127.00	Per Annum
	Category "C" (Medium Size)		76.00	Per Annum

	Category "D" (Small Scale)		64.00	Per Annum
<b>10</b>	<b>Bags and Suitcases</b>			
	<b>Registration</b>		<b>64.00</b>	Per Regist.
	Category "A" - Large Scale		355.00	Per Annum
	Category "B" - Medium Scale		209.00	Per Annum
	Category "C" - Small Scale		140.00	Per Annum
<b>11</b>	<b>Bakeries:</b>			
	<b>Registration</b>		64.00	Per Regist.
	Category "A" (Large Scale)		317.00	Per Annum
	Category "B" (Medium Scale)		191.00	Per Annum
	Category "C" (Small Scale)		127.00	Per Annum
<b>12</b>	<b>Barbers Shop</b>			
	<b>Registration Fee</b>			
	Category "A" - Multiple Services (eg. Spa)		633.00	Per Annum
	Category "B" - Large Shop (with multiple services eg.		380.00	Per Annum
	Category "C" - Medium Shop (3-5 points)		253.00	Per Annum
	Category "D" - Small Shop (1-2 points)		191.00	Per Annum
	Category "E" - Mobile/ Certified 'Wanzam' Operators		191.00	Per Annum
	Category "F" - Barbering accessory shop		102.00	Per Annum
<b>13</b>	<b>Bath House Operators</b>			
	<b>Registration</b>		64.00	Per Regist.
	Category "A" - 13 showers and above		152.00	Per Annum
	Category "B" - 9-12 Showers		115.00	Per Annum
	Category "C" - 8 Showers and below		76.00	Per Annum
<b>14</b>	<b>Beer/Wine/Spirits/Soft Drinks Sales</b>			
	<b>Registration</b>		64.00	Per Regist.
	Category "A" Depot (large)		3,000.00	Per Annum
	Category "B" Depot (small)		2,500.00	Per Annum
	Category "C" Wholesale		2,000.00	Per Annum
	Category "D" Retail		445.00	Per Annum
<b>15</b>	<b>Bicycle /Tricycle and Motorcycle Sales Outlets</b>			
	Category "A" - Large Scale		253.00	Per Annum
	Category "B" - Medium Scale		118.00	Per Annum
	Category "C" - Small Scale		83.00	Per Annum
<b>16</b>	<b>Bicycle /Tricycle &amp; Motorcycle Repairers &amp; Parts</b>			
	Category 'A' - Large: Parts Sales & Motor/Tricycle		418.00	Per Annum
	Category 'B' - Large Parts Sales Only		317.00	Per Annum
	Category 'C' - Motor/Tricycle Repairs Only		152.00	Per Annum
	Category 'D' - Medium Scale		127.00	Per Annum
	Category 'E' - Bicycle Repairs only		102.00	Per Annum
<b>17a</b>	<b>Block Making Factories:</b>			
	Category "A" (Block factory)		1,518.00	Per Annum
	Category "B" (Large Scale)		759.00	Per Annum
	Category "C" (Two Machines & Above)		445.00	Per Annum
	Category "D" (Small Scale)		253.00	Per Annum
<b>17b</b>	<b>Terrazzo</b>			
	Category "A" (Terrazzo Makers)		253.00	Per Annum
	Category "B" (Chippings/Stones/Tiles)		127.00	Per Annum
<b>18</b>	<b>Body Building Gym</b>			
	Category "A" - Large Scale		633.00	Per Annum
	Category "B" - Medium Scale		445.00	Per Annum
	Category "C" - Small Scale		228.00	Per Annum
<b>19</b>	<b>Book Shops/Stationary Shops:</b>			

	Category "A" - Office Equipment		880.00	Per Annum
	Category "B" - Book Shops, Stationeries		697.00	Per Annum
	Category "C" - Medium size of CAT "D"		418.00	Per Annum
	Category "D" - Stationery Only		355.00	Per Annum
	Category "F" - Books Only		191.00	Per Annum
<b>20</b>	<b>Boutiques</b>			
	<b>Registration</b>		64.00	Per Regist.
	Category "A" Large Scale		1,076.00	Per Regist.
	Category "B" (Medium Scale)		506.00	Per Annum
	Category "C" (Small Scale)		317.00	Per Annum
	Category "D" (Cosmetics only)		127.00	Per Annum
<b>21</b>	<b>Blacksmiths</b>			
	Category "A" (eg. Hoe, Axe etc Manufacturing)		127.00	Per Annum
	Category "B" - Others		64.00	Per Annum
<b>22</b>	<b>Business Secretarial Services</b>			
	Category "A" - Printing, binding and Copying Services		253.00	Per Annum
	Category "B" - (Medium Urban)		191.00	Per Annum
	Category "C" - (Small Urban)		127.00	Per Annum
<b>23</b>	<b>Cane / Basket Weavers</b>			
	Category 'A' - Furniture and Basket		127.00	Per Annum
	Category 'B' - Hamper Baskets and Other Cane Baskets		102.00	Per Annum
<b>24</b>	<b>Camera Retailers:</b>			
	Category "A" (Large Scale)		127.00	Per Annum
	Category "B" (Medium Scale)		102.00	Per Annum
	Category "C" (Small Scale)		64.00	Per Annum
<b>25</b>	<b>Car Hiring/ Rentals</b>			
	Category "A" (Trucks)		1,392.00	Per Annum
	Category "B" (Buses)		633.00	Per Annum
	Category "C" (4x4 cars,Patrol)		532.00	Per Annum
	Category "D" ( Cars)		405.00	Per Annum
<b>26</b>	<b>Carpentry Workshops</b>			
	Category 'A' (Furniture large scale)		633.00	Per Annum
	Category 'B' (Furniture medium scale)		506.00	Per Annum
	Category 'C' (Furniture plus upholstery - medium)		380.00	Per Annum
	Category 'D' (Furniture plus upholstery - small)		253.00	Per Annum
	Category 'E' (Minor Works)		127.00	Per Annum
<b>27</b>	<b>Carpentry Showrooms</b>			
	CAT A - Large scale		1,140.00	Per Annum
	CAT B - Medium scale		886.00	Per Annum
	CAT C - Small scale		633.00	Per Annum
<b>28</b>	<b>Car Washing Bays:</b>			
	Category "A" (eg. Restaurant & Drinking Spot)		622.00	Per Annum
	Category "B" (Two or more Ramps)		380.00	Per Annum
	Category "C" (One Ramp)		279.00	Per Annum
	Category "D" (Others)		253.00	Per Annum
	Category "E" Manual Washing		191.00	Per Annum
<b>29</b>	<b>Casinos/ Betting Companies:</b>			
	Category "A" (Gambling & Betting)		2,070.00	Per Annum
	Category "B" (Slot machines)		1,380.00	Per Annum
	Category "C" (Bingo, Roulette etc)		966.00	Per Annum
<b>30</b>	<b>Chop Bar Operating Licence</b>			
	Category "A" - Multi Purpose Chop Bar		506.00	Per Annum
	Category "B" - Chop Bar (Medium)		317.00	Per Annum

	Category "C" (Wayside Chop Bar)		191.00	Per Annum
<b>31</b>	<b>Cigarette-Wholesale Outlets:</b>			
	Category "A" (Large Scale)		722.00	Per Annum
	Category "B" (Medium Scale)		292.00	Per Annum
	Category "C" (Small Scale)		147.00	Per Annum
<b>32</b>	<b>Cinema Houses:</b>			
	Category "A" (Big)		506.00	Per Annum
	Category "B" (Small)		253.00	Per Annum
<b>33</b>	<b>Cleaning and Laundry Services</b>			
	Category "A" - Large		700.00	Per Annum
	Category "B" - Medium		345.00	Per Annum
	Category "C" - Small		127.00	Per Annum
<b>34</b>	<b>Club Houses: (Companies)</b>		175.00	Per Annum
<b>35</b>	<b>Cold Store</b>			
<b>35a</b>	<b>Registration</b>		380.00	Per Regist.
<b>35b</b>	Category 'A' (eg. Distributor Large eg. Blue Fish)		2,530.00	Per Annum
	Category 'B' (eg. Retailer Medium eg. Built-in)		1,265.00	Per Annum
	Category 'E' ( Beyond 5 Deep Freezers)		759.00	Per Annum
	Category 'F' ( 2 to 4 deep Freezer)		380.00	Per Annum
	Category 'G' ( One to 2 deep Freezer)		253.00	Per Annum
	Category 'G' ( 1 deep Freezer) - rural areas.		127.00	Per Annum
<b>36</b>	<b>Coffin Dealers</b>			
	Category 'A' - Coffin Shop with Showroom		1,265.00	Per Annum
	Category 'B' - (Showroom Only)		633.00	Per Annum
	Category 'C' - (other Roadside)		380.00	Per Annum
<b>37</b>	<b>Commercialised State Companies / Corporations</b>			
	Category "A" - Energy/Power Bulk Dist (GRIDCO)		28,842.00	Per Annum
	Category "B" - (E.g. ECG/PDS/GWC)		25,957.80	Per Annum
	Category "C" - Medium Scale		21,632.00	Per Annum
	Category "D" - Post Office		633.00	Per Annum
	Category "E" - Collection Points/Prepaid Agents		361.00	Per Annum
<b>38</b>	<b>Commercial Bus Service Providers</b>			
	Category 'A' Large Scale (eg VIP)		633.00	Per Annum
	Category 'B' Medium Scale (Ford Bus)		317.00	Per Annum
	Category 'C' (Small Scale)		253.00	Per Annum
<b>39</b>	<b>Commercial Farmers:</b>			
	Category "A" (Pineapple Farmers)		690.00	Per Annum
	Category "B" (Vegetable growers)		553.00	Per Annum
<b>40</b>	<b>Commercial Wells and Boreholes</b>			
	Category "A" (Borehole Drilling Operators)		2,783.00	Per Annum
	Category "B" (Borehole)		2,050.00	Per Annum
	Category "C" (Well)		253.00	Per Annum
<b>41</b>	<b>Commercial House / Departmental Stores</b>			
	Category 'A' - Large Scale/Accra Price		1,265.00	Per Annum
	Category 'B' - Medium Scale		886.00	Per Annum
	Category 'C' - Small Scale		633.00	Per Annum
<b>42</b>	<b>Compact Disc Sellers:</b>			
	Category "A" (in kiosks)		127.00	Per Annum
	Category "B" (on push truck)		64.00	Per Annum
<b>43</b>	<b>Contractors (Building/Civil/Electrical Works &amp; Service Providers) Registration</b>			
	Category "A" - International (e.g. Road Contractors)		10,373.00	Per Regist.
	Category "B" - Local Road Contractor		4,175.00	Per Regist.
	Category "C" - A1,B1,C1/D1,K1		1,038.00	Per Regist.



	Category "D" - A2,B2,C2/D2,K2		506.00	Per Regist.
	Category "E" - Private Revenue Collectors		418.00	Per Regist.
	Category "F" - A3,B3,C3/D3,K3		349.00	Per Regist.
	Category "G" - Suppliers (General)		349.00	Per Regist.
	Category "H" - Suppliers (IT Services & Consultancies)		349.00	Per Regist.
<b>44</b>	<b>Concrete Products:</b>			
	Category "A" - Companies		1,265.00	Per Annum
	Category "B" (eg. Wayside & Design Blocks)		633.00	Per Annum
<b>45</b>	<b>Corn, Rice, Fufu, &amp; Vegetables Mill:</b>			
	Category "A" - (Flour kneading Machines only)		152.00	Per Annum
	Category "B" - (Multilpe Machines)		83.00	Per Annum
	Category "C" - (Urban, fufu mills)		76.00	Per Annum
	Category "D" - (Single Machines)		64.00	Per Annum
	Category "E" - (Rural, fufu mills)		64.00	Per Annum
<b>46</b>	<b>Courier Services:</b>			
	Category "A" (eg. EMS, IML,DHL)		861.00	Per Annum
	Category "B" (Medium Scale)		253.00	Per Annum
	Category "C" (Medium Scale) Ghana Post		445.00	Per Annum
	Category "D" (Small Scale)		191.00	Per Annum
<b>47</b>	<b>Cosmetics and Perfume Products</b>			
	Category "A" (Cosmetics with Wigs)		380.00	Per Annum
	Category "B" (Cosmetics)		253.00	Per Annum
	Category "C" (Wigs/Nails only)		191.00	Per Annum
	Category "D" - Table top		127.00	Per Annum
<b>48</b>	<b>Draughtsmanship Business</b>			
	Category A - Large		445.00	Per Annum
	Category B - Small		253.00	Per Annum
<b>49</b>	<b>Dressmakers / Tailoring Shops</b>			
	Category "A" - Haberdashery only (sewing items -large)		633.00	Per Annum
	Category "B" - Haberdashery only (sewing items -Small)		380.00	Per Annum
	Category "C" - (Knitting, Haberdashery,Embriodery)		317.00	Per Annum
	Category "D" - (Knitting and Embriodery)		253.00	Per Annum
	Category "E" - (Embroidery only)		253.00	Per Annum
	Category "F" - Knitting only		191.00	Per Annum
<b>49b</b>	<b>Fashion Designers (Shop)</b>			
	Category "A" - (large)		633.00	Per Annum
	Category "B" - (Medium)		380.00	Per Annum
	Category "C" - (Small)		253.00	Per Annum
	<b>Floral/Interior Décor/3D Wall Paper</b>			
	Category "A" - (large)		633.00	Per Annum
	Category "B" - (Medium)		445.00	Per Annum
	Category "C" - (Small)		191.00	Per Annum
	<b>Florist</b>			
	Category "A" - (large)		253.00	Per Annum
	Category "B" - (Medium)		191.00	Per Annum
	Category "C" - (Small)		127.00	Per Annum
<b>50</b>	<b>Digital Installations</b>			
	Category "A" CCTV cameras		506.00	Per Annum
	Category "B" Electricals		380.00	Per Annum
	Category "C" Wind Mill/ Solar/ Biogas installation		380.00	Per Annum
<b>51</b>	<b>Distilleries:</b>			
	Category "A" (Co-operative-Akpeteshie)		317.00	Per Annum
	Category "B" (Individuals)		253.00	Per Annum

<b>52</b>	<b>Distribution of Drinks (Retailers)</b>			
	Category "A" (Wholesale) - Depot		1,518.00	Per Annum
	Category "B" (All types of Drinks/ Wine & Spirit)		633.00	Per Annum
	Category "C" (Beer & Soft Drinks)		506.00	Per Annum
	Category "D" (Wine & Spirits)		445.00	Per Annum
	Category "E" (Soft Drinks only)		317.00	Per Annum
	Category "F" (Small Scale)		253.00	Per Annum
<b>53</b>	<b>Doors &amp; Locks</b>			
	Category "A" - (Foreign Doors with Tiles etc. - Wholesale)		6,000.00	Per Annum
	Category "B" - (Foreign Doors Only - Wholesale)		5,000.00	Per Annum
	Category "A" - (Foreign Doors with Tiles etc. - Retailer)		4,000.00	Per Annum
	Category "B" - (Foreign Doors Only - retailers)		3,500.00	Per Annum
<b>53B</b>	<b>Doors &amp; Locks</b>			
	Category "A" - (Local Doors - Large Scale)		3,000.00	Per Annum
	Category "B" - (Local Doors - Retail)		2,500.00	Per Annum
	Category "C" - (Small Scale)		2,000.00	Per Annum
<b>54</b>	<b>Drinking Bars (Beer/Wine/Spirit/Soft Drinks Bars)</b>			
	Category "A" - Pub with live Band		506.00	Per Annum
	Category "B" - Large with live band (General Drinks)		445.00	Per Annum
	Category "C" - Medium (General Drinks)		380.00	Per Annum
	Category "D" - (Soft Drinks)		317.00	Per Annum
	Category "E" - (Palmwine/ Akpeteshie Sellers)		253.00	Per Annum
<b>55</b>	<b>Egg Dealers</b>			
	Category 'A' - Large scale		253.00	Per Annum
	Category 'B' - Medium scale		191.00	Per Annum
	Category 'C' - Small scale		152.00	Per Annum
<b>56a</b>	<b>Embossment Companies:</b>			
	Category "A" (Pens & Pencil, etc)		835.00	Per Annum
	Category "B" (Others)		380.00	Per Annum
<b>56b</b>	<b>Franchise</b>			
	Category "A" (Dumping site)		30,000.00	Per Annum
	Category "B" (Embossment)		2,910.00	Per Annum
	Category "C" (Waste Management)		2,530.00	Per Annum
	Category "D" (Slaughter House)		1,518.00	Per Annum
<b>57</b>	<b>Electronic &amp; Print Media</b>			
	<b>TV Media</b>			
	Category "A1" ( Digital Satellite TV -Multi Media)		6,960.00	Per Annum
	Category "A" ( eg. Receiver station)		3,163.00	Per Annum
	<b>Print Media</b>			
	Category "B" (Graphic Journals)		4,554.00	Per Annum
	Category "C" ( Radio Station)		1,670.00	Per Annum
	Category "D" (Radio Receiver)		1,392.00	Per Annum
	Category "E" (Recording Studios)		709.00	Per Annum
	Category "F" (Information centre/Comm. Radio)		191.00	Per Annum
<b>58</b>	<b>Electronic Appliances</b>			
	Category "A" (Large Scale) eg. Samsung, Midea, Nasco shops		1,265.00	Per Annum
	Category "B" (Medium Scale)		633.00	Per Annum
	Category "C" (Small)		445.00	Per Annum
<b>59a</b>	<b>Entertainment Licence</b>			
	Category "A" - Casino		5,693.00	Per Annum

	Category "B" - Video/TV Games		4,070.00	Per Annum
	Category "C" - Betting - Agents		2,783.00	Per Annum
	Category "D" - Consul Operators		1,898.00	Per Annum
	Category "E" - Video House		1,265.00	Per Annum
	Category "F" - Live Bands		633.00	Per Annum
	Category "G" - Spinning/Musical Groups		253.00	Per Annum
	Category "H" - Information centre		253.00	Per Annum
<b>60</b>	<b>Exporters:</b>			
	Category "A" -Agriculture/Food Crops		3,480.00	Per Annum
	Category "B" - Cash Crop		2,783.00	Per Annum
	Category "C" - (Non-Traditional Exports)		2,155.00	Per Annum
	Category "D" - Foot Ware		1,930.00	Per Annum
	Category "E" - Textile/African Prints/ Ornaments		1,392.00	Per Annum
<b>61a</b>	<b>Decorators (Events)</b>			
	Category "A" - (eg. Wedding, Parties, funeral,		506.00	Per Annum
	Category 'B' - (eg. cake decorators)		445.00	Per Annum
	Category 'C' - Others		317.00	Per Annum
<b>62</b>	<b>Fabrics and Curtain Shops</b>			
	Category "A" (Curtain- Large Small)		633.00	Per Annum
	Category "B" (Curtain-Medium Scale)		506.00	Per Annum
	Category "C" (Curtain-Small Scale)		445.00	Per Annum
	Category "D" (Kente, Lace, Holland, etc.)		317.00	Per Annum
	Category "E" (Curtain- in Village)		191.00	Per Annum
	Category "F" ( Others eg. Batik,Tie & Dye)		152.00	Per Annum
<b>64</b>	<b>Financial Institutions (Banking)</b>			
	Category "A" (eg. Head Office)		4,832.00	Per Annum
	Category "B" (Branch Offices)		3,315.00	Per Annum
	Category "C" (Community/Rural Head Office)		3,315.00	Per Annum
	Category "D"(Savings & Loans)		3,315.00	Per Annum
	Category "E" (Discount Houses)		3,315.00	Per Annum
	Category "F" (Agency of Community/ Rural Banks, Sales offices)		2,088.00	Per Annum
<b>65a</b>	<b>Financial Institutions (Non - Banking)</b>			
	Category "A" (Micro Finance- Large)		1,265.00	Per Annum
	Category "B" (Micro Finance- Small)		633.00	Per Annum
	Category "C" (Forex Bureaux)		506.00	Per Annum
	Category "D" (Susu Companies)		445.00	Per Annum
	Category "E" (Leasing Companies)		317.00	Per Annum
	Category "F" (Susu Collectors)		127.00	Per Annum
<b>65b</b>	<b>Financial Institutions: Insurance Companies</b>			
	Category "A" (eg. Head Offices)		1,900.00	Per Annum
	Category "B" (eg. Branch Offices)		886.00	Per Annum
	Category "C" (eg. Others)		759.00	Per Annum
<b>65c</b>	<b>Financial Institurions: Stock Brokerage Firms/ Assurance</b>		759.00	Per Annum
<b>66</b>	<b>Furniture:</b>			
	Category "B" (With Show room)		1,518.00	Per Annum
	Category "C" (Furniture Shop without Showroom)		1,265.00	Per Annum
	Category "D" (Medium Scale Shop)		506.00	Per Annum
	Category "E" (Small Scale Furniture Shop)		253.00	Per Annum
	Category "F" - Others		191.00	Per Annum
<b>67</b>	<b>Food Stuff:</b>			
	Category "A" (eg. plantain, tomatoes, cassave etc.)		191.00	Per Annum
	Category "B" (Small Scale)		152.00	Per Annum
	Category "C" (Others)		127.00	Per Annum

<b>68</b>	<b>Haulage Companies</b>			
	Category "A" - Large Scale		1,265.00	Per Annum
	Category "B" - Medium Scale		1,012.00	Per Annum
	Category "C" - Small Scale		759.00	Per Annum
<b>69</b>	<b>Hair and Beauty Saloons &amp; Sale of Hair Products</b>			
	Category "A" - Beauty Parlour and School		1,265.00	Per Annum
	Category "B" - Beauty Parlour		1,012.00	Per Annum
	Category "C" - Saloon with pedicure, manicure,		886.00	Per Annum
	Category "D" - Big Saloon		759.00	Per Annum
	Category "E" - Small saloon		506.00	Per Annum
	Category "F" - Braiding and weaving only		317.00	Per Annum
	Category "G" - Braiding only		191.00	Per Annum
	Category "H" - Pedicure and Manicure only		191.00	Per Annum
<b>70</b>	<b>Hair Products</b>			
	Category "A" - Large (wholesale/retails)		506.00	Per Annum
	Category "B" - Medium (retail only)		380.00	Per Annum
	Category "C" - Small (retail small)		253.00	Per Annum
<b>71</b>	<b>Health Facilities – Private Hospitals &amp; Clinics</b>			
	Category 'A' Large Scale (Hosp./Clinics 46 and above)		2,530.00	Per Annum
	Category 'B' Medium Scale (Hosp./Clinics 20 to 45 beds)		2,277.00	Per Annum
	Category 'C' Small scale (medical centre)		1,518.00	Per Annum
	Category 'D' (Others)		1,265.00	Per Annum
	Category 'E' (Homopathic Centres)		1,140.00	Per Annum
	Category 'F' (Veterinary Clinic)		633.00	Per Annum
	Category 'G' (Dental /Eye Clinic/ Maternity Home)		633.00	Per Annum
	Category 'H' Medical Laboratory Facilities		633.00	Per Annum
<b>72a</b>	<b>Hard Ware:</b>			
	Category "A1" (eg. West African hardware, Deco etc. )		6,000.00	
	Category "A" (eg. Atala)		4,000.00	Per Annum
	Category "B" (eg. K. Ofori)		3,000.00	Per Annum
	Category "C" (eg. Gen. Hardware/cement/plumbing/ etc)		2,000.00	Per Annum
	Category "D" (Iron Rods Medium Scale/Metal Pipes)		1,800.00	Per Annum
	Category "D" (General Hard Ware)		1,500.00	Per Annum
	Category "E" Small Scale		1,000.00	Per Annum
<b>73b</b>	<b>Tiles &amp; Sanitary Ware:</b>			
	Category "A" Large Scale (eg. West African Décor, Tiles etc)		4,000.00	Per Annum
	Category "B" Medium Scale		3,000.00	Per Annum
	Category "C" Small scale		2,000.00	Per Annum
	Category "D" Others		1,500.00	Per Annum
<b>74c</b>	<b>Hard Ware-Electrical Shops:</b>			
	Category "A" (Electrical Shops- Large Scale)		759.00	Per Annum
	Category "B" (Electrical Shops- Small Scale)		506.00	Per Annum
	Category "C" (Others)		253.00	Per Annum
<b>74d</b>	<b>Hard Ware- Cement only:</b>			
	Category "A" (Cement only on Large Scale)		633.00	Per Annum
	Category "B" (Cement only on Medium Scale)		380.00	Per Annum
	Category "C" (Cement only on Small Scale)		191.00	Per Annum
<b>75</b>	<b>Heavy Equipment Dealers:</b>			
	Category "A" Large Scale		2,277.00	Per Annum
	Category "B" (Medium Scale)		1,900.00	Per Annum
	Category "C" (Agric Machinery)		1,518.00	Per Annum
	Category "D" (Hiring of Heavy Equipment)		1,518.00	Per Annum
<b>78</b>	<b>Herbal/Nutritional Medicine:</b>			

	Category "A" Large Scale		1,518.00	Per Annum
	Category "B" Medium Scale		1,012.00	Per Annum
	Category "C" Small Scale		506.00	Per Annum
<b>79</b>	<b>Horticulture/Landscaping</b>			
	Category "A" (Large Scale)		380.00	Per Annum
	Category "B" (Medium Scale)		191.00	Per Annum
	Category "C" (Small Scale)		127.00	Per Annum
<b>80</b>	<b>Hiring Services:</b>			
	Category "A" (Large Scale)		253.00	Per Annum
	Category "B" (Medium Scale)		191.00	Per Annum
	Category "C" (Small Scale)		127.00	Per Annum
<b>81</b>	<b>Hiring of Park:</b>			
	Category "A" - (Religious) Per day		228.00	Per Day
	Category "B" - (Funerals) Per day		191.00	Per Day
	Category "C" - (Others) Per day		127.00	Per Day
<b>82</b>	<b>Hotels, Guest Houses, Resorts and Hostels:</b>			
	<b>Urban Areas</b>			
	Category "A" 50 - 100 rooms		1,265.00	Per Annum
	Category "B" 31 - 49 rooms		886.00	Per Annum
	Category "C" 21 - 30 rooms		633.00	Per Annum
	Category "B" 11 - 20 rooms		506.00	Per Annum
	Category "A" 1 - 10 rooms		317.00	Per Annum
<b>82b</b>	<b>Rural Areas</b>			
	Category "A" 10 - 15 rooms		380.00	Per Annum
	Category "B" 1 - 9 rooms		253.00	Per Annum
	Category "B" Hostel		191.00	Per Annum
<b>82c</b>	<b>Hostel</b>			
	Category "A"		633.00	Per Annum
	Category "B"		380.00	Per Annum
<b>83</b>	<b>Ice Cream Distributor</b>			
	<b>Ice Cream :</b>			
	Category "A" (eg. Fan Milk Branches)		759.00	Per Annum
	Category "B" (eg. Agents for Bulk Distribution)		445.00	Per Annum
	Category "C" Others		317.00	Per Annum
<b>84</b>	<b>Importers (General Merchant)</b>			
	Category 'A' - General Goods		1,012.00	Per Annum
	Category 'B' - Frozen Meat/Fish		886.00	Per Annum
	Category 'C' - Others		759.00	Per Annum
<b>85</b>	<b>Industrial Establishment:</b>			
	Category "A" (Twellium )		40,000.00	Per Annum
	Category "B" (Vortic)		31,630.00	Per Annum
	Category "C" (China Mall)		18,975.00	Per Annum
	Category "D" (Accra Compost)		11,385.00	Per Annum
	Category "E" (Melcom)		7,590.00	Per Annum
	Category "F" ( eg. )		4,760.00	Per Annum
	Category "G" (Rocksters, Agya Appiah, etc.)		4,048.00	Per Annum
	Category "H" (Food processing/other production)		3,036.00	Per Annum
	Category "H" (Pharmaceuticals etc)		3,036.00	Per Annum
	Category "I" (Akwaaba, Savana, Large Pure Water etc.)		1,391.50	Per Annum
	Category "J" (Clothing, Fashion, Garment etc.)		886.00	Per Annum
	Category "K" (Aluminium Pan and Bowls )		759.00	Per Annum
	Category "L" (Pure Water Bag Products, Small scale )		506.00	Per Annum
	Category "M" (Fruit Juice Processing Small Scale)		380.00	Per Annum

<b>86</b>	<b>Industrial Plastic Bottle Producers</b>			
	Category "A" (Large Scale) eg. World Plast, KsK Plastics		2,783.00	Per Annum
	Category "B" (Medium Scale) eg.		2,277.00	Per Annum
	Category "C" (Small Scale)		1,898.00	Per Annum
<b>87</b>	<b>Internet Café</b>			
	Category "A" (E.g. 6 Computers and above)		152.00	Per Annum
	Category "B" (E.g. 1- 5 Computers)		127.00	Per Annum
	Category "C" (E.g. Single computers Users)		102.00	Per Annum
<b>88</b>	<b>Internet Service Providers</b>			
	Category "A" (Africa Online)		3,163.00	Per Annum
	Category "B" (Medium Scale Service Providers)		1,518.00	Per Annum
<b>89</b>	<b>Jewellery Shops:</b>			
	Category "A" - Large scale		633.00	Per Annum
	Category "B" (Medium Scale)		380.00	Per Annum
	Category "C" Small scale		191.00	Per Annum
<b>90</b>	<b>Key Cutters</b>			
	Category "A" - Electronic key cutting		253.00	Per Annum
	Category "B" - General keys but excluding vehicle keys		228.00	Per Annum
	Category "C" - Vehicle Keys		191.00	Per Annum
<b>91</b>	<b>Laundries/ Dry Cleaning/ Cleaning Company:</b>			
	Category "A" (eg. Wiseway)		253.00	Per Annum
	Category "B" (Medium Scale)		191.00	Per Annum
	Category "C" (Washmen)		102.00	Per Annum
<b>92</b>	<b>Legal Firms/Chambers:</b>			
	Category "A" (Legal Firms with Associates)		1,012.00	Per Annum
	Category "B" (Legal Firms without Associates)		633.00	Per Annum
	Category "C" (Commissioner of Oath)		253.00	Per Annum
<b>93</b>	<b>Liquified Petroleum Gas Station:</b>			
	Category "A" (eg. Filling Station Large Scale)		759.00	Per Annum
	Category "B" (eg. Filling Station Small Scale)		633.00	Per Annum
	Category "C" (eg. Door to Door)		633.00	Per Annum
	Category "D" (eg. 10x12 Cages)		633.00	Per Annum
<b>94</b>	<b>Lotto Operating Offices:</b>			
	Category 'A' - Operators with Machine (e.g. Alpha Lotto)		2,530.00	Per Annum
	Category 'B' - Operators without Mach.(Depends on NLA)		1,898.00	Per Annum
	Category 'C' - (Lotto Agents)		886.00	Per Annum
	Category 'D' - (Lotto Stickers)		380.00	Per Annum
<b>95a</b>	<b>Metal Scrap Dealers</b>			
	Category 'A' - Large Scale		759.00	Per Annum
	Category 'B' - Medium Scale		506.00	Per Annum
	Category 'C' - Small Scale		380.00	Per Annum
<b>95b</b>	<b>Metal Pipes and Plate</b>			
	Category 'A' - Large Scale		1,100.00	Per Annum
	Category 'B' - Medium Scale		633.00	Per Annum
	Category 'C' - Small Scale		380.00	Per Annum
<b>96b</b>	<b>Exportation of Scraps</b>			
	Category 'A' - Large Tracks (eg. Articulator)		445.00	Per Annum
	Category 'B' - Medium Tracks		320.00	Per Annum
	Category 'C' - Small Tracks (eg. KIA)		191.00	Per Annum
<b>96</b>	<b>Meat Processing:</b>			
	Category "A" Large scale		253.00	Per Annum
	Category "B" Medium scale		191.00	Per Annum
	Category "C" Small scale		152.00	Per Annum

	Category "D" Others		127.00	Per Annum
<b>97</b>	<b>Medical Equipment:</b>			
	Category "A" Large Scale		1,012.00	Per Annum
	Category "B" Medium		506.00	Per Annum
	Category "C" Small		445.00	Per Annum
<b>98</b>	<b>Mobile Money/Credit Transfer /&amp; Card Sales</b>			
	<b>Registration of Mobile Money, Credit Transfer &amp;</b>		<b>105.00</b>	Per Regist.
	Category "A" - Distributors (Money & Credit Transfer)		633.00	Per Annum
	Category "B" - Retailers (Credit Transfer & Card Sales)		506.00	Per Annum
	Category "D" - Mobile Money all Networks		380.00	Per Annum
	Category "C" - Mobile money only		317.00	Per Annum
	Category "E" - Others		191.00	Per Annum
<b>99</b>	<b>Mobile Phone Dealers</b>			
	Category 'A' Mobile Phone Sales and Repairs		379.50	Per Annum
	Category 'B' Mobile Phone Sales only		317.00	Per Annum
	Category 'C' Small - Mobile Phone Sales and Repairs		253.00	Per Annum
	Category 'D' Small - Mobile Phone Sales (Table Top)		191.00	Per Annum
	Category 'E' Small - Mobile Phone Repairs Only		127.00	Per Annum
	Category 'F' Mobile Phone Charging Only		102.00	Per Annum
<b>99b</b>	<b>Mobile Phone Accessories</b>			
	Category 'A' - large		380.00	Per Annum
	Category 'B' - small		191.00	Per Annum
	Category 'C' - Kiosk		127.00	Per Annum
<b>100</b>	<b>Mobile Sales Vans</b>			
	Category 'A' - Promotional sales		253.00	Per Annum
	Category 'B' - Sales Van		127.00	Per Annum
<b>101</b>	<b>Mother Care ( Baby Products):</b>			
	Category "A" (Mother Care- Large Scale)		380.00	Per Annum
	Category "B" (Mother Care- Medium Scale)		253.00	Per Annum
	Category "C" (Mother Care- Small Scale)		191.00	Per Annum
<b>102</b>	<b>Musical Instrument</b>			
	Category 'A' (Sellers)		191.00	Per Annum
	Category 'B' (Hiring)		152.00	Per Annum
	Category 'C' Others		127.00	Per Annum
<b>103</b>	<b>Multi TV, DSTV &amp; Startime Decoder Dealers</b>			
	<b>Registration</b>		<b>102.00</b>	Per Regist.
	Category "A" Multi TV, DSTV & Startime Decoder Dealers		633.00	Per Annum
	Category "B" DSTV Decoder Dealers		506.00	Per Annum
	Category "C" Multi TV Decoder Dealers		506.00	Per Annum
	Category "D" Startime TV Decoder Dealers		506.00	Per Annum
	Category "E" Multi TV, DSTV & Startime Decoder Installers		127.00	Per Annum
<b>104a</b>	<b>Non-Governmental Institutions Registration</b>			
	Registration of Non-Governmental Organisation		253.00	Per Regist.
<b>105b</b>	<b>Non-Governmental Institutions Renewal</b>			
	Category "A" International Non-Governmental Organisation		1,898.00	Per Annum
	Category "B" Non- Governmental Organisation (NGO)		1,518.00	Per Annum
	Category "C" Community Base Organisation (CBO) eg. Local Health Groups		633.00	Per Annum
<b>106</b>	<b>Petroleum Business Operating Licence:</b>			
	Category "A" Oil Marketing Companies		7,500.00	Per Annum
	Category "B" (Service Station with Supermarket)		6,000.00	Per Annum
	Category "C" (Filling Station)		5,000.00	Per Annum

	Category "D" (Gaogao/Manual Pump Station)		2,800.00	Per Annum
	Category "E" (Kerosine Sales in Communities)		1,000.00	Per Annum
	Category "F" (Oil shops e.g lubricants, break fluid, etc)		750.00	Per Annum
<b>107</b>	<b>Pharmacy/Chemist Shops:</b>			
	Category "A" (Wholesale & retail)		3,000.00	Per Annum
	Category "B" (Pharmacy Shops Large Scale)		1,500.00	Per Annum
	Category "C" (Pharmacy Shops Medium Scale)		800.00	Per Annum
	Category "D" (License Chemical Shop)		350.00	Per Annum
<b>108</b>	<b>Polythene Bags Products:</b>			
	Category "A" (eg. Packaging)		759.00	Per Annum
	Category "B" (eg Medium Scale Producers)		506.00	Per Annum
	Category "C" (eg small Scale Producers)		191.00	Per Annum
<b>109</b>	<b>Polythene Bags/Plastic Goods Sellers/Disposables</b>			
	Category "A" (eg. Plastic goods-Large Scale)		506.00	Per Annum
	Category "B" (eg. Plastic goods-Medium Scale)		380.00	Per Annum
	Category "C" (eg. Plastic goods-small Scale)		253.00	Per Annum
	Category "D" (eg. Polythene Bag Makers)		191.00	Per Annum
	Category "E" (eg. Polythene Bag Sellers)		152.00	Per Annum
<b>110</b>	<b>Plastic T&amp;J Dealers:</b>			
	Category "A" (Large Scale)		506.00	Per Annum
	Category "B" (Medium Scale)		253.00	Per Annum
	Category "C" (Small Scale)		191.00	Per Annum
<b>111</b>	<b>Poly-Tank Dealers</b>			
	Category "A" (eg. Large Scale)		506.00	Per Annum
	Category "B" (eg. Small Scale)		380.00	Per Annum
<b>112</b>	<b>Private Communication Companies:</b>			
	Category "A" (MTN, Vodafone,AirtelTigo)		5,060.00	Per Annum
	Category "B" ( others)		2,530.00	Per Annum
<b>113</b>	<b>Photographic Studios/shops:</b>			
	Category "A" (With Laboratories)		506.00	Per Annum
	Category "B" (Without Laboratories)		380.00	Per Annum
	Category "C" (Photographic Laboratory)		317.00	Per Annum
	Category "D" (Shops without Studios)		253.00	Per Annum
	Category "E" (Roving Operators)		191.00	Per Annum
<b>114</b>	<b>Poultry Farming Business Operating Permit</b>			
	Category "A" (Over 2,000 birds)		759.00	Per Annum
	Category "B" (2000 birds)		570.00	Per Annum
	Category "C" (1000 birds)		317.00	Per Annum
	Category "C" (500 birds)		191.00	Per Annum
<b>115</b>	<b>Animal Farming</b>			
	<b>Registration fee</b>		<b>64.00</b>	
	Category "A" Cattle farming		633.00	Per Annum
	Category "B" Pig/Goat/Sheep farming		445.00	Per Annum
	Category "C" Rabbit farming		380.00	Per Annum
	Category "C" others (eg. Grass cutter, cats etc.)		317.00	Per Annum
<b>116</b>	<b>Poultry Feed Mills:</b>			
	Category "A" (Mills)		253.00	Per Annum
	Category "B" (Distributers/ Retailers- Large Scale)		191.00	Per Annum



	Category "C" (Medium Scale)		152.00	Per Annum
	Category "D" (Small Scale)		127.00	Per Annum
<b>117</b>	<b>Provision &amp; Ordinary Stores for Assorted Item Shops</b>			
	Category "A" (Large Scale)		506.00	Per Annum
	Category "B" (Medium scale)		380.00	Per Annum
	Category "C" (Small scale)		253.00	Per Annum
	Category "D" (In Kiosk/Villages)		127.00	Per Annum
<b>118</b>	<b>Printing Press/Houses:</b>			
	Category "A" Large scale		3,542.00	Per Annum
	Category "B" Medium scale		2,783.00	Per Annum
	Category "C" small scale		1,518.00	Per Annum
	Category "D" others		759.00	Per Annum
<b>119</b>	<b>Event Centres/Pleasure Parks</b>			
	Category "A" - Large (eg. )		759.00	Per Annum
	Category "B" - Small		506.00	
<b>120</b>	<b>Private Postal &amp; Secretarial Services:</b>			
	Category "A" (Postal & Secretarial Services.)		1,139.00	Per Annum
	Category "B" ( Secretarial Services only)		127.00	Per Annum
	Category "C" Others		64.00	Per Annum
<b>121</b>	<b>Private Driving School:</b>			
	Category "A" (Above 7 Vehicles )		759.00	Per Annum
	Category "B" (4 - 6 Vehicles)		570.00	Per Annum
	Caegory "C" (1 - 3 Vehicles)		380.00	Per Annum
<b>122</b>	<b>Private Schools:</b>			
<b>122a</b>	Category "A" (Tertiary Level)		2,155.00	Per Annum
	Category "B" (Complex School)			
	(1)-Complex Private Schools		1,898.00	Per Annum
	(2)- Kaons Int, Cristal Heights		1,392.00	Per Annum
	(3)-Private Professional Schools		1,389.00	Per Annum
	(4)-Others		570.00	Per Annum
<b>122b</b>	Category "C" (Second Cycle Schools)		697.00	Per Annum
	Category "D" (Basic Schools)			
	1		697.00	Per Annum
	2		445.00	Per Annum
	3		380.00	Per Annum
<b>122c</b>	Category "E" (Vocational Schools)		253.00	Per Annum
	Category "F" (Schools in Deprived Areas)		127.00	Per Annum
	Category "G" (Nursery Schools)			
<b>122d</b>	i. Day Care/Crèche/Nursery/KG/ preschool		1,140.00	Per Annum
	ii. Day Care/Crèche/Nursery/KG middle Class		570.00	Per Annum
	iii. Above 50 Children		445.00	Per Annum
	iv. Between 20 and 50 Children		253.00	Per Annum
	v. With 20 or below No of Children		127.00	Per Annum
	Category "H" (Computer School)		380.00	Per Annum
	Category "T" (Remedial Schools)		570.00	Per Annum
<b>123</b>	<b>Private Security Companies Registration &amp; Operating Permit</b>			
	<b>Registration:</b>		<b>633.00</b>	Per Reg.
	Category 'A' - Large Scale (eg G4S, Inter-Com, etc)		3,795.00	Per Annum

	Category 'B' - Medium Scale		3,163.00	Per Annum
	Category 'C' - Small Scale		2,530.00	Per Annum
<b>124</b>	<b>Professional Services</b>			
<b>i</b>	Accountancy Firms		633.00	Per Annum
<b>ii</b>	Engineering / Architectural		633.00	Per Annum
<b>iii</b>	Auctioneering		633.00	Per Annum
<b>iv</b>	Consultancy		633.00	Per Annum
<b>v</b>	Surveyors		633.00	Per Annum
<b>vi</b>	Other Professionals		633.00	Per Annum
<b>vii</b>	Renewal (50% of Registration Cost)			Per Annum
<b>125</b>	<b>Plywood Distributors / Sellers</b>			
	Category 'A' - Whole Sale / Distributors		1,012.00	Per Annum
	Category 'B' - Retailers (Medium)		506.00	Per Annum
	Category 'C' - Retailers (Small Size)		253.00	Per Annum
<b>126</b>	<b>Real Estate Agents:</b>			
	Category "A" (Big Companies)		570.00	Per Annum
	Category "B" (Medium Operators)		380.00	Per Annum
	Category "C" (Individual operators)		253.00	Per Annum
<b>127</b>	<b>Real Estate Developers:</b>			
	Category "A"		7,590.00	Per Annum
	Category "B" (eg. GHS housing, Damax)		4,430.00	Per Annum
	Category "C" (eg. Wachild)		2,277.00	Per Annum
	Category "D" (Sub Contractor)		1,392.00	Per Annum
	Category "E" (lease of Land/ Agents)		2,783.00	Per Annum
<b>128</b>	<b>Recording Studios: (CD,Audio, Video)</b>			
	Category "A" (Large Scale)		861.00	Per Annum
	Category "B" (Small Scale)		380.00	Per Annum
	Category "C" Movie Production		445.00	Per Annum
<b>129</b>	<b>Refrigeration/Air condition Mechanics</b>			
	Category "A" (Large Scale)		445.00	Per Annum
	Category "B" (Medium Scale)		253.00	Per Annum
	Category "C" (Small Scale)		191.00	Per Annum
<b>130</b>	<b>Refuse Collection Companies</b>			
	Category "A" (Large Scale)		2,530.00	Per Annum
	Category "B" (Medium Scale)		1,140.00	Per Annum
<b>131</b>	<b>Registration of Revenue Contractors</b>			
	Category "A" (Sandwinning)		1,215.00	Per Annum
	Category "B" (Others)			
	(a) Large Scale		759.00	Per Annum
	(b) Small Scale		456.00	Per Annum
<b>132a</b>	<b>Restaurants, Fast Food Joints and Pastries</b>			
	Category "A" (Chinese Restaurants)		1,012.00	Per Annum
	Category "C" (Restaurants at Filling Stations)		570.00	Per Annum
	Category "D" (Joy pizza and Chicken)		445.00	Per Annum
	Category "E" (Catering Services)		380.00	Per Annum
	Category "F" (Catering Small Scale)		317.00	Per Annum
	Category "E" - Fast Food Joints (Check-Check)		127.00	Per Annum

	Category "F" - Indomie		64.00	Per Annum
	Category "G" - Grilled Fish & Meat		64.00	Per Annum
<b>132b</b>	<b>Pastry Services</b>			
	Category 'A' (Including Food & Drinks)		127.00	Per Annum
	Category 'B' Medium Scale		90.00	Per Annum
	Category 'C' Small Scale		64.00	Per Annum
<b>133</b>	<b>Retailers in Foam Mattress-Ash &amp; Latex Foams</b>			
	Category "A" (Large Scale)		445.00	Per Annum
	Category "B" (Medium Scale)		317.00	Per Annum
	Category "C" (Small Scale)		152.00	Per Annum
<b>134</b>	<b>Rubber Stamp Making Shops:</b>			
	Category "A" ( In office)		127.00	Per Annum
	Category "B" (Kiosks)		64.00	Per Annum
<b>135</b>	<b>Quarry</b>			
	Category 'A' - (Industrial)		7,590.00	Per Annum
	Category 'B' - (Mechandised Sand/Stone Wining)		5,060.00	Per Annum
	Category 'C' - Manual		1,265.00	Per Annum
<b>136</b>	<b>Sand Wining Operating Permit</b>			
	Category "A" - Large Scale		6,325.00	Per Annum
	Category "B" - Small Scale		3,795.00	Per Annum
<b>136b</b>	<b>Sand &amp; Quarry Products Conveyance Fees</b>			
	Category "A" - Double Axle		40.00	Per Trip
	Category "B" - Single Axle		26.00	Per Trip
	Category "C" - KIA Truck		20.00	Per Trip
<b>137</b>	<b>Second Hand Clothing / Shoe/Cobler/Shoe Maker</b>			
	Category 'A' (Kiosk/ Stores)		253.00	Per Annum
	Category 'B' (Table Top)		191.00	Per Annum
	Category 'C' (Shoemaker, cobbler)		152.00	Per Annum
<b>138a</b>	<b>Safety Goods/Accessories - Protective Wares</b>			
	Category "A" - Large		1,076.00	Per Annum
	Category "B" - Medium		697.00	Per Annum
	Category "C" - Small		317.00	Per Annum
	Category "D" - Other (e.g. Sewing of Industrial Clothings)		253.00	Per Annum
<b>138b</b>	<b>Spare parts Sales</b>			
	Category "A" - Large		759.00	Per Annum
	Category "B" - Medium		506.00	Per Annum
	Category "C" - Small		317.00	Per Annum
	Category "D" - kiosk/ Container		191.00	Per Annum
<b>139b</b>	<b>Fire Extinguisher Dealers</b>			
	CAT 'A'		380.00	Per Annum
	CAT 'B'		191.00	Per Annum
<b>140</b>	<b>Sales of General Goods</b>			
	Category "A" - (Large)		633.00	Per Annum
	Category "B" - (Medium)		445.00	Per Annum
	Category "C" - (Small)		253.00	Per Annum
	Category "D" -		152.00	Per Annum
<b>141</b>	<b>Sale of Contract Document (Tender Document)</b>			

<b>142a</b>	<b>Work:</b>			
	Category 'A' - Large (Approved by Regional Tender Committee)		1,518.00	Per Document
	Category 'B' - Medium (Approved by Entity Tender Committee)		1,012.00	Per Document
	Category 'C' - Scale -Other		506.00	Per Document
<b>142b</b>	<b>Goods &amp; Services</b>			
	Category 'A' - Above 750,000 (Approved by Regional Tender Committee)		633.00	Per Document
	Category 'B' - Medium (Approved by Entity Tender Committee)		380.00	Per Document
	Category 'C' - Small Scale		191.00	Per Document
<b>143</b>	<b>Network Marketing</b>			
	Category "A"		1,265.00	Per Annum
	Category "B"		759.00	Per Annum
<b>144</b>	<b>Mixed Businesses</b>			
	<b>Pharmacy/Provision</b>			
	Category "A"		886.00	Per Annum
	Category "B"		633.00	Per Annum
	Category "C"		380.00	Per Annum
<b>145</b>	<b>Import/Export</b>		1,265.00	Per Annum
<b>146</b>	<b>Plastics and Disposables</b>			
	Category "A" - large		445.00	Per Annum
	Category "B" - Medium		317.00	Per Annum
	Category "C" - Small		191.00	Per Annum
<b>147a</b>	<b>Supermarket/ Departmental stores</b>			
	<b>Super Markets</b>			
	Category "A" - large (eg. At Amasaman)		1,012.00	Per Annum
	Category "B" - Medium		633.00	Per Annum
	Category "C" - Small		191.00	Per Annum
<b>147b</b>	<b>Super Markets at Filing Station with different owners</b>			
	Category "A" - large		633.00	Per Annum
	Category "B" - Medium		506.00	Per Annum
	Category "C" - Small		317.00	Per Annum
	<b>Travel &amp; Tourism Agency</b>			
	Category "A" - (with IATA Certificate)		950.00	Per Annum
	Category "B" - (without IATA Certificate)		861.00	Per Annum
	Category "C" - Small scale		633.00	Per Annum
<b>148</b>	<b>Tyre Dealers</b>			
	<b>A: New Tyres</b>			
	Category "A" - large		886.00	Per Annum
	Category "B" - Medium		506.00	Per Annum
	Category "C" - Small		380.00	Per Annum
	<b>B: Second Hand Tyres</b>			
	Category "A" - (importers)		633.00	Per Annum
	Category "B" - (Medium)		445.00	Per Annum
	Category "C" - (Small)		253.00	Per Annum
<b>149</b>	<b>Timber Processing and Sales outlets (Sawmills)</b>			
	Category "A" - (Large)		2,000.00	Per Annum
	Category "B" - (Small)		1,800.00	Per Annum
	Category "C" - (Sawn Timber Shops)		1,500.00	Per Annum

	Category "D" - (Bamboo sellers)		1,000.00	Per Annum
	Category "E" - (Registered Chain-saw Operators))		800.00	Per Annum
	<b>Part III.</b>			
	<b>Vehicles / Motor &amp; Tricycle / Heavy Duty Machines /Trucks Fees &amp; Charges</b>			
<b>148a</b>	<b>Registration of Buses</b>			
	Category "A" - 46 Seater and above		90.00	Per Regist.
	Category "B" - 34 - 45 Seater		75.00	Per Regist.
	Category "C" - 24 - 33 Seater		60.00	Per Regist.
	Category "D" - 8 - 23 Seater		50.00	Per Regist.
<b>148b</b>	<b>Commercial Drivers Licence</b>			
	New Licence		30.00	Per Registration
	Renewal of Licence		20.00	Per Renewal
<b>149</b>	<b>Lorry Park Entry Fees/Toll</b>			
	Category "A" off loading Cargo (eg Kotoku market)		80.00	Per Day Per Cargo
	Category "B" (7-10 tons) and above ( Trucks)		6.00	Per Trip
	Category "C" (1-6 tons) Cargo Truck		4.00	Per Trip
	Category "D" Mini Bus 33 passengers		2.00	Per Day
	Category "E" Mini Bus (Up to 28 Passengers)		1.00	Per Day
	Category "F" Park Fees - Taxi Cabs		1.00	Per Day
<b>150</b>	<b>Lorry Parks - Commercial vehicle Operators (eg. C.B.P.T.U.)</b>			
	Category "A" - New Application for permit		1,500.00	Per Annum
	Category "B" - eg. VIP		500.00	Per Annum
	Category "C" - Tipper Trucks		500.00	Per Annum
	Category "D" - Cargo Trucks		500.00	Per Annum
	Category "E" - Permit Renewal for Branch (passenger)		400.00	Per Annum
	Category "F" - Permit Renewal for Local (passenger)		300.00	Per Annum
	Category "F" - Extension of service/route		300.00	Per Annum
<b>151</b>	<b>Motor Cycle &amp; Tricycle</b>			
	Category "A" - Registration of Motor Bikes & Tricycle		20.00	Registration
	Category "B" - Tricycle Sticker		15.00	Per Annum
<b>152</b>	<b>Parking Fees</b>			
	Category "A" - Articulated Truck/ Cargo		10.00	Per Day
	Category "B" - Tipper Trucks		2.00	Per Day
	Category "C" - Off-street parking		1.00	Per Hour
<b>153</b>	<b>Taxi Stickers</b>			
	Taxi Embossment		35.00	Per regis.
	Non-Union Operators		35.00	Per Annum
	Union Operators		20.00	Per Annum
<b>154</b>	<b>Tanker Vehicle Renewal (Stickers)</b>			
	Category "A" - 3,000 - 7,000 Gallons Capacity		80.00	Per Renewal
	Category "B" - 2,000 - 2,500 Gallons Capacity		45.00	Per Renewal
	Category "C" - 1,100 - 1,500 Gallons Capacity		30.00	Per Renewal
<b>155</b>	<b>Commercial Vehicle Sticker</b>			
	<b>Trotro Sticker B</b>			
	Non-Union Operators (floaters)		45.00	Per Annum
	Union Operators		28.00	Per Annum

<b>156</b>	<b>Trotro Sticker C</b>			
	Articulator stickers		100.00	Per Annum
	Tipper Truck Sticker (Big)		90.00	Per Annum
	Tipper Truck Sticker (Small)		45.00	Per Annum
	Cargo Truck Sticker		40.00	Per Annum
	Non-Union Operators (floaters)		40.00	Per Annum
	Mini Cargo Sticker		30.00	Per Annum
	Union Operators		25.00	Per Annum
<b>157</b>	<b>Traffic Offences</b>			
	<b>Obstruction, No Parking Charges - (Traffic Offence (Spot fines))</b>			
	Category "A" - Conveyance fee defaulters (Sand winning & Quarry trucks)		800.00	Per Annum
	Category "B" - On Normal duty		663.00	Per Offence
	Category "C" - Heavy Duty (eg. Obstruction, No Parking)		200.00	Per Offence
	Category "D" - Refusal to buy stickers (Sand winning trucks & other trucks)		150.00	Per Annum
	Category "E" - Operation with Police		150.00	Per Offence
	Category "F" - Light vehicle (eg. Obstruction, No Parking)		100.00	Per Offence
	Category "G" - Commercial Vehicle Licence Defaulters		80.00	Per Offence
	Category "H" - Lorry Park Ticket Defaulters		50.00	Per Offence
	<b>Others Vehicles Operating Permit</b>			
<b>158a</b>	<b>Water Tankers &amp; Cespit Emptier</b>			
	Category "A" - 14,000 ltr and Above		500.00	Per Annum
	Category "B" - 12,000 ltr - 13,999 ltr		300.00	Per Annum
	Category "C" - 8,000 ltr - 12,999 ltr		250.00	Per Annum
<b>158b</b>	<b>Category "A" - Hearse</b>		150.00	Per Annum
	Category "B" - Towing Truck		200.00	Per Annum
<b>155</b>	<b>Towing Charges</b>			
	Category "A" - Heavy Duty		700.00	Per Vehicle
	Category "B" - Light Vehicle		300.00	Per Vehicle
<b>156</b>	<b>Towing License</b>		300.00	Per Regist.
<b>157</b>	<b>Towing Registration Sticker</b>		50.00	Per Sticker
	<b>Part IV. Market Tolls, Charges, &amp; Other Fees</b>			
<b>158</b>	<b>Market Shed (Stall) Rental /Allocation</b>			
<b>158a</b>	<b>Allocation Fee</b>			
	Category 'A' - Amasaman,		440.00	Per Regist.
	Category 'B' - Others		220.00	Per Regist.
<b>158b</b>	<b>Market Shed Monthly Rental</b>			
	Category 'A' - Amasaman,		9.00	Per Month
	Category 'B' - Others		5.00	Per Month
<b>159</b>	<b>Market Stores Rental &amp; Allocation</b>			
<b>159a</b>	<b>Allocation fee</b>			
	Category 'A' - Amasaman		550.00	Per Regist.
	Category 'B' - Others		330.00	Per Regist.
<b>159b</b>	<b>Market Store Rental</b>			

	Category 'A' - BOT		190.00	Per Month
	Category 'B' - 100% ownership by Assembly		127.00	Per Month
	Category 'C' - 100% ownership by Assembly		89.00	Per Month
<b>160</b>	Category 'A'- Selling on Pavement		52.00	Per Month
	Category 'B'- Equivalent of one penalty unit		52.00	Per Month
	Category 'C'- Equivalent of one Revenue point		52.00	Per Month
	Category 'D'- Daily & Night Market Toll		1.50	Per Month
<b>161</b>	<b>Conveyance of Agriculture Products</b>			
	<b>Conveyance fee on Cassava</b>			
	Category "A" - Maxi bag		2.50	Per Bag
	Category "B" - Mini bag		1.50	Per Bag
<b>161a</b>	<b>Conveyance fee on Plantain</b>			
	Category "A" - Maxi bag		2.50	Per Bag
	Category "B" - Mini bag		1.50	Per Bag
	Category "C" - Per bunch		1.50	Per Bunch
<b>161b</b>	<b>Conveyance fee on Banana</b>			
	Category "A" - Maxi bag		2.50	Per Bag
	Category "B" - Mini bag		1.50	Per Bag
	Category "C" - Per bunch		1.50	Per Bunch
<b>161c</b>	<b>Conveyance fee on Cocoyam</b>			
	Category "A" - Maxi bag		1.50	Per Bag
	Category "B" - Mini bag		1.50	Per Bag
<b>161d</b>	<b>Conveyance fee on Gari / Maize</b>			
	Category "A" - Maxi bag		1.50	Per Bag
	Category "B" - Mini bag		1.50	Per Bag
<b>161e</b>	<b>Conveyance Fee on Fruits</b>			
	Category "A" - Maxi bag		1.50	Per Bag
	Category "B" - Mini bag		1.50	Per Bag
<b>161f</b>	<b>Conveyance fee on Palm Oil</b>			
	Category "C" - Palm Oil		32.00	Per Drum
	Category "D" - Tanker		4.50	Per Ton
	Category "B" - Palm Oil		1.50	Per 100 Gallon
	Category "A" - Palm Oil		1.50	Per Gallon
	Category "E" - Sluge Oil		1.50	Per Drum
<b>161g</b>	<b>Conveyance fee on Truck (Palm Fruit)</b>			
	Category "A" - Maxi bag		32.00	Per Trip
	Category "B" - Mini bag		19.00	Per Trip
<b>161h</b>	<b>Conveyance fee on Cassava Dough</b>			
	Category "A" - Mini bag		3.50	Per Bag
	Category "B" - Maxi bag		2.50	Per Bag
<b>161i</b>	<b>Conveyance fee on Sugar Cane</b>			
	iii) Cargo		45.00	Per Load
	ii) Tipper Truck		15.00	Per Load
	i) Power Tiller - Tractor		8.00	Per Load
<b>161j</b>	<b>Conveyance Fee on Rice</b>			
	i) Maxi bag		4.50	Per Bag

	ii) Mini bag		2.50	Per Bag
<b>161k</b>	<b>Palm Oil Extractors &amp; Contractors</b>			
	Category "A" - Palm Oil Extractors		57.00	Per Annum
	Category "B" - Oil Processing (Small Scale) BOP		45.00	Per Annum
	<b>PART IV. Environmental Health &amp; Sanitation Fees</b>			
<b>162</b>	<b>Butcher &amp; Slaughter License Fee</b>			
	Category 'A' (eg Cattle)		120.00	Per Annum
	Category 'B' (eg. Goat, Sheep)		100.00	Per Annum
	Category "C" - Assistant Butcher's Licence		50.00	Per Annum
<b>163</b>	<b>Butcher/Slaughter Fee</b>			
	Category "A" - (Operation of Slaughter Houses) Public Health		1,200.00	Per Annum
	Category "B" - (Dealers Licence) Public Health		200.00	Per Annum
	Category "C" - (Slaughtering of Cow) Public Health		10.00	Per Animal
	Category "D" - (Slaughtering of sheep/goats) Public Health		5.00	Per Animal
	Category "E" - (Slaughtering of Pigs) Public Health		5.00	Per Animal
<b>164</b>	<b>Registration of Premises for Rearing of Livestock &amp; Poultry</b>			
	<b>Livestock</b>			
	Category "A" - (Livestock)-(Over 50 Animals )		700.00	Per Regist
	Category "B" - (Over 20 -50 Animals )		500.00	Per Regist
	Category "C" - (10 - 20 Animals)		300.00	Per Regist
<b>165</b>	<b>Poultry Farming Licensing Fees</b>			
	Category "A" - (Over 1,000 Birds)		700.00	Per Regist
	Category "B" - (200-1,000 Birds)		500.00	Per Regist
	Category "C" - (50- 200 Birds)		300.00	Per Regist
<b>166</b>	<b>Pounds Fee - (Impounding of Stray Animals)</b>			
	Category "A" - Impounding of Cattle		300.00	Per Arrest
	Category "B" - Arrester Fee for Cattle		300.00	Per Animal
	Category "C" - Impounding of Pig		150.00	Per Arrest
	Category "D" - Arrester Fee for Pigs		150.00	Per Animal
	Category "E" - Impounding of Dog,		100.00	Per Animal
	Category "F" - Arrester Fee for Dog,		100.00	Per Animal
	Category "G" - Impounding of Sheep/Goat		80.00	Per Animal
	Category "H" - Arrester Fee for Goats/Sheep		50.00	Per Animal
<b>167</b>	<b>Pound Animal - Feeding, Pen / Krall and Arrester Fees</b>			
	Category "A" - Kraal Fee for Cattle		150.00	Per Day
	Category "B" - Feeding Fees Cattle		50.00	Per Day/Animal
	Category "C" - Kraal Fee for Pigs		30.00	Per Day
	Category "D" - Pen fee for Goat/Sheep		25.00	Per Day on Arrest
	Category "E" - Feeding Fees Dogs		20.00	Per Day Per Dog
	Category "F" - Feeding Fees Pigs		20.00	Per Day/Animal
	Category "G" - Feeding Fees Sheep/Goat		20.00	Per Day/Animal
<b>168</b>	<b>Suitability of Food/Drink Vendors Certificate/Licence</b>			
	<b>Suitability:</b>			



	Category "A" - Hotels plus Restuarants		750.00	Per Annum
	Category "B" - Chop Bars (Medium)		300.00	Per Annum
	Category "C" - Chop Bar and Drinking bar		250.00	Per Annum
	Category "D" - Drinking bar only		150.00	Per Annum
	Category "E" - Chop bar Small		150.00	Per Annum
	<b>Medical Certificate:</b>			
<b>169</b>	<b>Food/Drink Vendors Licence Certificate (This is paid for the Certificate Only)</b>			
	Category "A" - Hotels/Restuarants		30.00	Renewal Cert
	Category "B" - Chop Bars (Medium)		25.00	Renewal Cert.
	Category "C" -Chop Bar (Small)		20.00	Renewal Cert.
	<b>Environmental Health &amp; Sanitation Permit (Suitability Report)</b>			
<b>170</b>	<b>Health</b>		20.00	Per Form
<b>170a</b>	<b>Industries</b>			
	Category "A" - Heavy Industries (eg. Twellium, Voltic, etc)		5,000.00	Per Report
	Category "B" - Heavy Industries Medium (eg. Voltic)		3,000.00	Per Report
	Category "C" - Semi-Heavy Industries (eg. Le'Country)		1,000.00	Per Report
	Category "D" - Light Industries (eg. Scrap dealers)		800.00	Per Report
<b>171</b>	<b>Restaurants only</b>			
	Category "A" - Large		400.00	Per Report
	Category "B" - Medium		350.00	Per Report
	Category "C" - Small		300.00	Per Report
<b>172</b>	<b>Hotels only</b>			
	Category "A" - 21 rooms and above		650.00	Per Report
	Category "B" - 15 - 20 rooms		550.00	Per Report
	Category "C" - 11 - 14 rooms		500.00	Per Report
	Category "D" - up to 10 rooms		450.00	Per Report
	<b>Others Categories</b>			
	Category "E" - Guest Houses and Motels		300.00	Per Report
	Category "F" - Schools		300.00	Per Report
	Category "G" - Health Facilities		300.00	Per Report
	Category "H" - Bottle/Sachet Water Producers		300.00	Per Report
	Category "I" - Herbal Centres		300.00	Per Report
	Category "J" - Private Laboratories		300.00	Per Report
	Category "K" - Car Washing Bay		250.00	Per Report
	Category "L" - Poultry -Live stock		250.00	Per Report
	Category "M" - Sachet water production		250.00	Per Report
	Category "N" - Educational Institutions(eg. Tech/voc)		250.00	Per Report
	Category "O" - Bakeries		150.00	Per Report
	Category "P" - Drinking Bar		150.00	Per Report
<b>174</b>	<b>Cold Storage Facilities (Suitability Certificate and Report)</b>			
	Category "A" - Large (eg. Cold Room/Blue Fish )		800.00	Per Report
	Category "B" - Medium (eg. Jfamco)		500.00	Per Report
	Category "C" - Small (3 - 5 freezers)		250.00	Per Report
	Category "C" - Small (1-2 deep freezers)		200.00	Per Report
<b>175</b>	<b>Filling/Gas stations (Suitability Certificate and report</b>			
	Category "A" - Filling/Gas station with Mart		886.00	Per Report



	Category "E" (240 Litres) per month Container		76.00	Per Month
	Category "F" (120 Litres) per month Container		38.00	Per Month
<b>180</b>	<b>Service Charges (for door-to-door refuse collection-per month)</b>			
	Category "A" (Industries) per month Public Health		190.00	Per Month
	Category "B" (First Class residential Areas) per month Public Health		76.00	Per Month
	Category "C" (Second Class residential Areas) per month Public Health		64.00	Per Month
	Category "D" (Third Class residential Areas) per month Public Health		51.00	Per Month
<b>181</b>	<b>Dumping Fees (Land Fill Sites) Per Tonne</b>		64.00	Per Dumping
<b>182</b>	<b>Service Charges- Water Tanker Services Per Trip/Public Health</b>		79.00	Per Trip
<b>183</b>	<b>Cesspit Service (Dislodging):</b>			
	Public Health		190.00	Per Trip
	Category "A" (Private- per trip)			
	Over 30 kilometres per trip		150.00	Per Trip
	21 to 30 kilometres per trip		143.00	Per Trip
	11 to 20 kilometres per trip		110.00	Per Trip
	Within 10 kilometres radius per trip		103.00	Per Trip
	Category "B" (High pressure cleansing- Commercial)		110.00	Per Trip
	Category "C" (Dislodging of Public Toilets per trip)		119.00	Per Trip
	Category "D" (Discharging Fees)		23.00	Per Trip
	Category "E"(Public Toilect(KVIP)/STL)per visit)		1.00	Per Trip
	Category "F"(Public Toilet(WC)per visit)		1.00	Per Trip
<b>184</b>	<b>Private Toilet Operators</b>			
	10 seater and above		304.00	Per Annum
	2 seater -8 seater		228.00	Per Annum
<b>185</b>	<b>Public Toilet</b>	<b>Charges Per Visit</b>		
	Water Closet- Urban		1.00	Per Visit
	Water Closet- Peri Urban		1.00	Per Visit
	Pour Flush- Peri Urban		0.50	Per Visit
	Others		0.50	Per Visit
<b>186</b>	<b>Franchise Public Toilet</b>			
	Category "A" (Non- Water closet)		46.00	Per Depth
	Category "B" (Water Closet)		76.00	Per Depth
	Category "C" (Pour Flush)		61.00	Per Depth
<b>187</b>	<b>Business Operating Permit for Liquid Waste</b>			
	Category "A" (Water closet - Urban)		31.00	Per Depth
	Category "B" (Water closet - Peri Urban)		22.00	Per Depth
	Category "C" (Water closet - Rural)		16.00	Per Depth
<b>188</b>	<b>Fines/Pernalties</b>			
<b>a</b>	Indiscriminate disposal/burning of refuse			
	Commercial Area		500.00	per case
	Residential Area		450.00	per case
	Office Area		360.00	per case
<b>b</b>	<b>Weedy Grounds</b>			
	Business / Commercial Premises		500.00	per case
	Residential Premises		300.00	per case
<b>c</b>	<b>Excessive Noise Making</b>			

	CAT A - Large group		200.00	per case
	CAT B - Medium group		120.00	per case
	CAT C - Small group		60.00	per case
	CAT D - Other (Special Permit)		30.00	per case
d	Cutting down tree without permit		30.00	per tree
e	Building/Refurb. Rehab Renovate without permit		twice or	
g	Unauthorised placement of temporary structures		twice the	
h	Unthorised Erecting of Communication Masts		4,400.00	per mast
i	Refusal or Non-renewal of permit		2,200.00	
j	Unauthorised Erecting of Communication Discs		2,200.00	
k	Illegal Sand Winning by Contractors			
	CAT A - ( 16-20 acres)		5,500.00	
	CAT B - ( 11-15 acres)		4,400.00	
	CAT C - ( 5-10 acres)		3,850.00	
m	Refusal to pay rate			
	Resfusal to pay daily toll		5.00	
	<b>PART V: PERMITS</b>			
	<b>A. BUILDING/DEVELOPMENT FEES</b>			
<b>1</b>	<b>Building/ Development Fees</b>			
a.	Application for Certified True Copy		500.00	
	<b>Residential</b>			
	CAT A: 3-Storey Building and Above		1,500.00	
	CAT B: 2-Storey Building		1,000.00	
	CAT C: Single storey Building		500.00	
	<b>Commercial</b>			
	CAT A: 3-Storey Building and Above		2,000.00	
	CAT B: 2-Storey Building		1,500.00	
	CAT C: Single storey Building		1,000.00	
a.	Building Jacket for Commercial		200.00	
b	Building Jacket for Residential		120.00	
c	Building Permit Application Form Fees		100.00	
<b>2b</b>	<b>Inspection for Grounds situation</b>			
	Amendment of Local Plans		1,500.00	Per Acre
	Approval of Local Plans		1,500.00	Per Acre
	Checking and Tracing of site Plan		200.00	per site plan
	Checking of site Plan		100.00	per site plan
<b>3</b>	<b>Building Permit Rates</b>		0.7% of the cost of development	
a.	Demolition Permit Fee		0.1% of the cost of structure	
b.	Paved/Parking Areas		Feet	Meters
	Class A		80.50	885.50
	Class B		69.00	759.00
	Class C		57.50	632.50
<b>4</b>	<b>Site Inspection Fee for Temporary Structures</b>			
<b>4a</b>	<b>For temporary structure</b>		250.00	Per visit
<b>4b</b>	<b>Technical Inspection (Commercial)</b>		800.00	Per visit

<b>5</b>	<b>Submission Fee</b>			
	<b>Residential</b>	<b>Charge Per Bedroom</b>		
	Class A (including office and shops)		100.00	
	Class B&C (including office and shops)		80.00	
	<b>Commercial</b>	<b>Per Project</b>		
	Factories, Warehouse, Filling Station		1,725.00	
	Event Center, Religious buildings		575.00	
	Hotels		1,150.00	
	School Building		575.00	
	Telecommunication Masts		5,750.00	
<b>6</b>	<b>Development Fee</b>			
	<b>i. Residential Buildings</b>		FT	M
a.	Class A General Residential Devt (1 Storey)		74.75	822.25
	Class B "		57.50	632.50
	Class C "		46.00	660.00
	<b>i. Residential Buildings</b>		FT	M
b.	Class A General Residential Devt (2 Storey)		92.00	1,012.00
	Class B "		74.75	822.25
	Class C "		55.00	695.75
c.	Class A General Residential Devt (3 Storey)		103.50	1,138.50
	Class B "		92.00	1,012.00
	Class C "		80.50	885.50
d.	Class A Over 3-Storey Residential Devt/(above 5000sq. Ft.)		138.00	1,518.00
	Class B "		126.50	1,391.50
	Class C "		115.00	1,265.00
e.	Class A Extension of Time		92.00	1,012.00
	Class B "		80.50	885.50
	Class C "		69.00	759.00
	<b>ii. Commercial Buildings</b>		FT	M
a.	Class A General Commercial Building Devt (1 Storey)		103.50	1,138.50
	Class B "		92.00	1,012.00
	Class C "		80.50	885.50
b.	Class A General Commercial Building Devt (2 Storey)		138.00	1,518.00
	Class B "		126.50	1,391.50
	Class C "		103.50	1,138.50
c.	Class A General Commercial Building Devt(3 Storey)		149.50	1,644.50
	Class B "		138.00	1,518.00
d.	Class A Over 3-Storey Commercial Devt		161.00	1,771.00
	Class B "		149.50	1,644.50
	Class C "		138.00	1,518.00
e.	Class A Extension of Time		115.00	1,265.00
	Class B "		103.50	1,138.50
	Class C "		92.00	1,012.00
	<b>iii. Offices</b>			
a.	Class A Single Storey Office Devt.		103.50	1,138.50
	Class B "		92.00	1,012.00
	Class C "		80.50	885.50
b.	Class A 2-Storey Development		126.50	1,391.50

	Class B	"	115.00	1,265.00
	Class C	"	103.50	1,138.50
c.	Class A 3-Storey Development		149.50	1,644.50
	Class B	"	138.00	1,518.00
	Class C	"	126.50	1,391.50
d.	Class A Over 3-Storey (Above gross floor area of 5000sq. Ft.)		161.00	1,771.00
	Class B	"	130.00	1,644.50
	Class C	"	120.00	1,518.00
e.	Class A Extension of Time		120.00	1,518.00
	Class B	"	110.00	1,391.50
	Class C	"	150.00	1,265.00
	<b>iv. Mixed Developments</b>		FT	M
a.	Class A Shops/Residential Devt.(1 Storey)		103.50	1,138.50
	Class B	"	92.00	1,012.00
	Class C	"	80.50	885.50
b.	Class A Residential, Shops, Offices Devt.(2-Storey)		138.00	1,518.00
	Class B	"	126.50	1,391.50
	Class C	"	103.50	1,138.50
c.	Class A 3-StoreyOffice Devt.		149.50	1,644.50
	Class B	"	138.00	1,518.00
	Class C	"	126.50	1,391.50
d.	Class A Over 3-Storey Office Devt		161.00	1,771.00
	Class B	"	149.50	1,644.50
	Class C	"	138.00	1,518.00
e.	Class A Extension of Time		103.50	1,138.50
	Class B	"	92.00	1,012.00
	Class C	"	77.00	885.50
	<b>v. Religious Developments</b>		FT	M
a.	Class A (1 Storey)		103.50	1,138.50
	Class B	"	92.00	1,012.00
	Class C	"	80.50	885.50
b.	Class A (2-Storey)		138.00	1,518.00
	Class B	"	126.50	1,391.50
	Class C	"	103.50	1,138.50
c.	Class A 3-		149.50	1,644.50
	Class B	"	138.00	1,518.00
	Class C	"	126.50	1,391.50
d.	Class A Over 3		161.00	1,771.00
	Class B	"	149.50	1,644.50
	Class C	"	138.00	1,518.00
	<b>vi. Factories/Industrial Building</b>			
a.	Class A Single (1) Storey		184.00	2,024.00
	Class B	"	161.00	1,771.00
	Class C	"	149.50	1,644.50
b.	Class A 2-Storey		207.00	2,277.00
	Class B	"	195.50	2,150.50
	Class C	"	184.00	2,024.00
c.	Class A 3-Storey (below gross floor area of 5000sq. Ft.)		230.00	253.00

	Class B	"	190.00	2,403.50
	Class C	"	207.00	2,277.00
d.	Class A	Over 3-Storey Ind./Factory Devt.	253.00	2,783.00
	Class B	"	241.50	2,656.50
	Class C	"	230.00	2,530.00
e.	Class A	Extension of Time	172.50	1,897.50
	Class B	"	149.50	1,644.50
	Class C	"	169.50	1,429.45
	<b>vii. Educational</b>			
a.	Class A	Single (1) Storey	103.50	1,035.00
	Class B	"	92.00	1,012.00
	Class C	"	80.50	885.50
b.	Class A	2-Storey	115.00	1,265.00
	Class B	"	103.50	1,138.50
	Class C	"	92.00	1,012.00
c.	Class A	3-Storey (below a gross floor area of 5000 sq. ft)	110.00	1,391.50
	Class B	"	115.00	1,265.00
	Class C	"	103.50	1,138.50
d.	Class A	Over 3- Storey Ind./Factory Development	161.00	1,771.00
	Class B	"	149.50	1,644.50
	Class C	"	138.00	1,518.00
	<b>viii. Hotels/Guest House</b>			
a.	Class A	Single (1) Storey	207.00	2,277.00
	Class B	"	195.50	2,150.50
	Class C	"	184.00	2,024.00
b.	Class A	2-Storey	241.50	2,656.50
	Class B	"	230.00	2,530.00
	Class C	"	218.50	2,403.50
c.	Class A	3-Storey(below a gross floor area of 5000sq.Ft.)	264.50	2,909.50
	Class B	"	220.00	2,783.00
	Class C	"	241.50	2,656.50
d.	Class A	Over 3-Storey Ind.Factory Devt.	310.50	3,415.50
	Class B	"	299.00	3,289.00
	Class C	"	287.50	3,162.50
e.	Class A	Extension of Time	138.00	1,518.00
	Class B	"	115.00	1,265.00
	Class C	"	103.50	1,138.50
	<b>ix. Fuel Filling Station:</b>			
	Plot		345.00	per plot
	Fuel Tank		805.00	per Tank
	Pumps		690.00	per pump
	<b>x. Gas Filling Station:</b>			
	Tank		1,150.00	per tank
	Pumps		575.00	per pump
<b>7</b>	<b>Change of land Use (Re-Zoning) Fee</b>			
	From Social Use to Commercial Use	per plot	11,500.00	per plot
	From Social Use to Residential Use	per plot	5,750.00	per plot
	From Residential Use to Commercial Use	per plot	5,000.00	per plot

	From Residential Use to Social Use per plot		1,000.00	per plot
	From Commercial Use to Residential Use plot		5,000.00	per plot
	From Commercial Use to Social Use per plot		1,000.00	per plot
<b>8</b>	<b>Conversion of Existing Property (change or shift in plinth area)</b>			
	Residential to Commercial	0.25% of total value current value of building		
	Commercial to Residential	0.1% of total value current value of building		
	Industrial	0.3% of total value current value of building		
<b>9</b>	<b>Conversion of Existing Property (without change or shift in plinth area)</b>			
	Residential Sq. m of floor area		633.00	
	Commercial Sq. m of floor area		1,265.00	
<b>9B</b>	<b>Conversion of Existing Property (without change or shift in plinth area)</b>			
	Residential to Education		5,750.00	
	Residential to Civic and Cultural ( Church,Mosque place etc)		11,500.00	
	Residential to Industrial		11,500.00	
	Residential to Commercial		11,500.00	
	Residential to Health		5,750.00	
	Residential to Agricultural		5,750.00	
	Social to Industrial		17,250.00	
	Social to Commercial		17,250.00	
	<b>Industrial to commercial</b>			
	Cat "A"- Large (eg. China mall)		5,750.00	
	Cat "B"- Medium		4,025.00	
	Cat "C"- Small		2,875.00	
	<b>Commercial to industrial</b>			
	Cat "A"- Large		11,500.00	
	Cat "B"- Medium		9,200.00	
	Cat "C"- Small		6,900.00	
<b>10</b>	<b>Extension of Time (without change in design)</b>			
	Residential		345.00	
	Commercial		690.00	
	Industrial		1,100.00	
<b>10</b>	<b>Rates for Valuation of Building Prior to Issue of Permits</b>			
	First Class		57.50	
	Second Class		46.00	
	Third Class		34.50	
	Commercial and other Institutions		57.50	
	Soil Pipes per m.		23.00	
	Fence Wall (Sandcrete/Bricks) per m.		23.00	
	Wire Fence per m.		23.00	
	Estate Development (1% of cost or price of Building)		230.00	per application
<b>11</b>	<b>Retrieval of Seized Tools</b>			
	Up to 5 Implements (eg.wheel barrow, pick axe, spade,etc.)			115.00
	More than 5 Implements			172.50
	Other tools (eg. Electrical switchgear, surveying implements, disc grinder,etc)			230.00



<b>12</b>	<b>Permit for Temporary Structure</b>			
	<b>i. Application form</b>		23.00	
	<b>ii. New</b>	<b>A</b>	<b>B</b>	<b>C</b>
	above 140 sq ft (per sq ft)	2.50	2.00	1.50
	up to 400 sq ft	3.00	2.50	2.00
	below 140 sq ft	2.00	1.50	1.00
	<b>iii. Renewal</b>	<b>A</b>	<b>B</b>	<b>C</b>
	above 140 sq ft	115.00	92.00	80.50
	up to 400sq ft	80.50	69.00	57.50
	below 140 sq ft	57.50	46.00	34.50
	<b>iv. Structures on Construction site per sq. ft.</b>			6.00
	<b>v. News Vendors stand per sq. ft.</b>			1.50
<b>13</b>	<b>General Utilities Excavation Permit Fees</b>			
	(Private Individuals) less < 100 meters		7.00	per meter
	(Private Individuals) 100 meters > above		13.80	per meter
	(Commercial Entities) less< 100 metres		25.30	per meter
	(Commercial Entities) 100 metres > above		31.05	per meter
<b>14</b>	<b>Road Cutting Permit</b>			
	Category "A" (Asphalt Roads)		1,035.00	per meter
	Category "B" (Ordinary Tarred Roads)		690.00	per meter
	Category "C" (Untarred Roads)		460.00	per meter
<b>15</b>	<b>Communication Masts</b>	<b>A</b>	<b>B</b>	<b>C</b>
	Mast Permit fee	11,500.00	10,925.00	10,350.00
	Plot Development	5,175.00	4,600.00	4,025.00
	Fencing	690.00	575.00	460.00
	Generator house/ Graud house		1,150.00	per site
	Communication Masts Submission Fee (per mast)		1,725.00	Per Development
<b>16</b>	<b>Communication Masts safety Renewal Fees</b>			
	Category "A" (60.5m-100m+ High)		2,875.00	
	Category "B" (45.5m-60m + High)		2,530.00	
	Category "C" (Up to 45m High)		2,300.00	
<b>17</b>	<b>Communication Discs(Commercial):</b>			
a.	<b>Submission Fee per disc/p.a</b>		1,725.00	per Development
b.	<b>Permit Fees</b>			
	Category "A" (10-20 metres radius) per disc/p.a		10,074.00	
	Category "B" (5-9 metres radius) per disc/p.a		9,878.50	
	Category "C" (up to 5 metres radius) per disc/p.a		9,200.00	
c.	<b>Renewal Fees</b>			
	Category "A" (10-20 metres radius) per disc/p.a			1,725.00
	Category "B" (5-9 metres radius) per disc/p.a			1,437.50
	Category "C" (up to 5 metres radius) per disc/p.a			1,322.50
d.	<b>Other Fees</b>			
	Plot Development		3,450.00	per plot
	Generator/Graud/Fuel tank		4,600.00	
	Station House		9,200.00	per unit
	Platform Construction		17,250.00	per unit

<b>19</b>	<b>Licence for Authorised Containers/Kiosks</b>			
	Category "A" (40 feet Long)			25.30
	Category "B" (20 feet Long)			19.55
	Category "C" (10 feet Long)			6.00
<b>20</b>	<b>New Kiosk Registration</b>			19.55
<b>21</b>	<b>Permit Fee for Fencing per Plot</b>			
	Category "A"		460.00	
	Category "B"		345.00	
	Category "C"		230.00	
<b>22</b>	<b>Washing Bay Ramps</b>			
	Category "A"			690.00
	Category "B"			575.00
	Category "C"			460.00
<b>23</b>	<b>Swimming Pools</b>			
	Commercial			3,450.00
	Residential			1,150.00
<b>24</b>	Sport Arena ( basketball pitch/ football pitch/tennis court)			2,300.00
<b>25</b>	<b>Drains</b>	1 M		172.50
		1 Ft.		575.00
<b>26</b>	Road	1 M		230.00
		1 Ft.		2,070.00
<b>B. BILLBOARDS, SIGNBOARDS &amp; ADVERTISEMENT</b>				
<b>ZONING</b>				
	<b>Zone A-1</b>		Major roads	
	<b>Zone A-2</b>		Sub roads	
	<b>Zone B</b>		Unspecified roads	
<b>PROCESSING FEES</b>				
	<b>Application / Registration Fee</b>	10% of permit fee		
a.	<b>First Party Signs and Billboards (Owners of structure advertising own products, services, events)</b>			
	Wall, Window, Roof signs, wall drape or Building wrap	<b>Fees Per Annum</b>		
	<b>Maximum Area (sq. metres)</b>	<b>A</b>	<b>B</b>	<b>C</b>
	Up to 1.0	64.00	48.00	32.00
	Up to 5.0	368.00	276.00	160.00
	Up to 10.0	736.00	552.00	368.00
	Up to 15.0	1,104.00	828.00	552.00
	Up to 20.0	1,472.00	1,104.00	736.00
	Up to 25.0	1,840.00	1,380.00	920.00
	Up to 30	2,208.00	1,656.00	1,104.00
	Above 30	2,760.00	2,024.00	1,656.00
	<b>Projecting Signs</b>			
	Up to 1.0	32.00	25.60	19.20
	Up to 5.0	160.00	128.00	96.00
	Up to 10.0	368.00	294.40	220.80
	Up to 15.0	480.00	441.60	331.20
	Up to 20.0	736.00	588.80	441.60
	Up to 25.0	920.00	736.00	552.00
	Up to 30	1,104.00	883.20	662.40
	Above 30	1,472.00	1,251.20	809.60

	<b>Free Standing or Sky Signs</b>			
	Up to 1.0	80.00	64.00	48.00
	Up to 5.0	400.00	368.00	276.00
	Up to 10.0	920.00	736.00	552.00
	Up to 15.0	1,380.00	1,104.00	828.00
	Up to 20.0	1,840.00	1,472.00	1,104.00
	Up to 25.0	2,000.00	1,840.00	1,380.00
	Up to 30	2,760.00	2,208.00	1,656.00
	Above 30	3,312.00	2,760.00	2,024.00
b.	<b>Third party signs and Billboards</b>			
	<b>Maximum Area (sq. metres)</b>			
	16 sheet - 6	960.00	993.60	883.20
	32 sheet -12	1,920.00	1,987.20	1,766.40
	40 sheet -16	2,560.00	2,649.60	2,355.20
	48 sheet -18	3,312.00	2,980.80	2,649.60
	96 sheet -36	6,624.00	5,961.60	5,299.20
	Rooftop - 60	8,960.00	9,936.00	7,680.00
	Rooftop-Backlit -36	6,624.00	5,184.00	4,608.00
	Backlit-18/Digital ultrawave-18	3,312.00	3,128.00	3,017.60
	Unipole-108	18,400.00	16,560.00	14,720.00
c.	<b>Other Third Party Signs/Advertisement structure</b>			
	<b>BANNER</b>			Fees Per Day
	Up to 1	16.00	12.80	9.60
	Up to 5	32.00	25.60	19.20
	Up to 10	48.00	38.40	28.80
	Up to 15	64.00	51.20	38.40
	Up to 20	80.00	64.00	48.00
	Up to 25	96.00	76.80	57.60
	Up to 30	112.00	89.60	67.20
	Above 30	160.00	128.00	96.00
d.	<b>Other Signs</b>			Fees Per Annum
	<b>Type</b>	<b>A-1</b>	<b>A-2</b>	<b>B</b>
	Posters/ (per day)	12.80	9.60	8.00
	Bus shelter (per annum)	1,472.00	1,177.60	883.20
	Median Sign - Light box	1,288.00	1,104.00	920.00
	Flag Poles	736.00	552.00	368.00
	Street Light pole	441.60	368.00	257.60
	Road Arches (Double lane)	33,120.00	31,280.00	29,440.00
	Road Arches (Single lane)	18,400.00	16,560.00	14,720.00
	Others	160.00	128.00	96.00
	Group Directional Sign (per ad, per annum)			184.00
	Aerial Adverts -Planes,Balloons etc			368.00
	Police Station/Police Emergency/Fire Service p.a.			662.40
e.	<b>Mobile Adverts</b>			
i.	Transit/Branding Adverts-Per Annum Rate			200.00
	Big Bus			150.00
	Mini Bus			100.00
	Salon Car			50.00
ii.	Float/Promotional Event (On Road) Fee Per Day			
	Trailers, Long Bus			
	Medium Size Vans			
	Mini Vans /Small Cars			
iii.	<b>Other Fees ( Signs and Advertisement Structures-All Zones)</b>			
	Market / Lorry Parks /Open Space		64.00	

	Deposit for removal (Refundable) flat rate of GH¢		96.00	
<b>Special Levies</b>				
<b>1</b>	Municipal Development Levy		1% of contract sum	
<b>2</b>	Upper Ceiling for Dev't Levy for Unit Committees		5.00	
<b>3</b>	Upper Ceiling for Dev't Levy for Zonal Councils		5.00	

**Notes:**

<p>In Fixing the various Levies, The Assembly took into consideration the National Fixing Guidelines issued by the Hon. Minister for Local Government, Decentralisation and Rural Development. These permit fees are levied by the Ga West Municipal Assembly in accordance with the Ga West Municipal Assembly Fee-Fixing and Rate Impost Resolution and have taken due consideration of the size and nature of business among other criteria.</p>				
<p>Contractors under these items have been classified based on the pre-qualification criteria of the Ministry of Works and Housing.</p>				
<p>It shall be the duty of every person liable to pay an operating permit fee, monthly and or any annual fees, to settle the amount thereof at the offices of the Ga West Municipal Assembly or to the Assembly's its accredited Revenue Collectors and Agencies on or before 31st March, 2024. Ensure receipt is/are issued to you for any amount paid to the Revenue Collectors.</p>				
<p>In Case of Default in the Payment of Rates, Fees, Levies and Other Charge a <b><u>Penalty</u> of 50% <u>Shall be Paid</u> by the Defaulter(s) in addition to the default levy</b></p>				
<p><b>Business Registration form shall be sold at a cost of GH¢10.00 until such a time that the General Assembly has decided to review the cost of the business registration form</b></p>				
<b><u>Approval Statement</u></b>				
<p><b>The Resolution for Fee-Fixing was adopted at a General Assembly Meeting of the Ga West Municipal Assembly duly convened on 26th of OCTOBER, 2023.</b></p>				
<p style="text-align: center;"><b>Hon. Ibrahim Issaka</b></p>				
<b>Isaac Kwakye</b>				
<b>(Presiding Member)</b>				
<b>(Municipal Co-ordinating Director)</b>				
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