



ASUTIFI SOUTH DISTRICT ASSEMBLY

FEE FIXING RESOLUTION FOR 2024

It is hereby resolved and approved by the Asutifi South District Assembly in accordance to Part Five, Section 137, 138, 139 to 144 of the Local Governance Act, 2016 Act 936, that the following Rates, Fees be charged by the Asutifi South District Assembly for 2024 Fiscal Year.

It shall be the duty of every person due to pay these Rates, Fees and Licenses or part thereof to do so in the case of annual fees on or before 30th June, each Financial Year. In the case of monthly fees on or before the 10th day of the month and in the case of daily fees, before 2:00 p.m. each day, and before 10 p.m. in the case of night.

Payment in all cases shall be made at any Revenue Office of the Asutifi South District Assembly or to the respective Revenue Collector or any other authorized rate officers.

The Fee-Fixing Rate was approved by the Asutifi South District Assembly on 31st October, 2023 for the 2024 Fiscal Year.

.....
Hon. Abraham Oppong-Berko
(Presiding Member)

.....
Joseph Kwadwo Armah
(District Co-coordinating Director)

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1 MAIN INTERNALLY GENERATED REVENUE ITEMS

1.1 Fees

Fees cover services for which an Assembly has the mandate to provide to the public at a cost, for example garbage collection and disposal; markets; lorry parks; slaughterhouses; graveyards; and public toilets.

1.2 Fines

Are penalties for doing or failing to do an act, whose commission or omission constitutes a menace or nuisance to the public, for example, building and sparking offences.

1.3 Licences and Permits

Licences are granted for beginning or continuing an activity or for doing an act regulated by a by-law made by the Assembly, such as licences for businesses operating in its jurisdiction such as pharmacy outlets, banks, and petroleum installation, among others. Permits: include revenue items related to the direct use of the physical space of land for development purposes such as building a structure and placement of kiosks in street corners.

1.4 Rents

Are amounts fixed by Assemblies for market stores, sheds and stalls, spaces at markets and lorry parks for kiosks, and rented quarters, among others.

1.5 Investments

Are possessions of Assemblies acquired to deliver services to the public. They include items such as canteen, trucks, etc.

1.6 Rates

Rates are general and specific. General rates include separate items for basic rate, property rate, the rate on possessions and separate items in respect of arrears on each of these. Special rates are specific levies by the Assembly to meet a particular development purpose.

1.7 Revenue Items to be collected by Assemblies

The Tenth and Eleventh Schedules of the Local Governance Act 2016 (Act 936), as amended, list some of the local revenue items. The basis for charging rates, fees and licences are elaborated subsequently.

1.7.1 Basis for Determining Charges

In determining the level of charges to be applied under each item, an Assembly must consider, not only the revenue earning motive, the purpose(s) that the amount will serve, the capacity of the Assembly to collect, and the ability of the population to pay. The following provides guidance in determining the charges:

- a) To recover in part, or whole, the cost of providing, maintaining, and improving upon the quality of extending or expanding a service. In considering what proportion of cost may be recovered, consideration must be given to the target group(s) for whom the service is being provided. For instance, for essential social services like public toilets and baths meant primarily for the benefit of the poor and the marginalized, the charges should reflect it. Conversely, fees for dislodging and garbage collection from business houses and private homes, fees for the use of some facilities in markets and lorry parks should enable recovery of at least the full cost, that is, depreciation of capital, maintenance, and overheads if not for profit.
- b) To ensure fairness in the distribution of the charges among target groups, disparities in charges to the same group should be minimized. In this regard, efforts must be made to determine or classify the businesses A, B, C etc. to distinguish them. In fixing fees and charges by Assemblies, gender responsiveness should be considered to promote fairness and equity.
- c) To deter quacks or unauthorized persons from operating businesses; or owners of domestic animals from neglecting to pen their animals (in the case of cattle, pound fees apply).
- d) To compete with fees and/or rents prevailing in the open market and other areas. This relates to rents for market stores, sheds, stalls, cubicles for chop bars, vacant spaces, etc.
- e) To encourage and promote specific activities in the district as a deliberate policy.
- f) To document businesses and their operational location for the purposes of catering for their municipal service needs.
- g) To create the enabling environment for private participation in provision of services and for businesses to grow

1.7.2 Environmental and Economic Factors

Peculiar environmental and geographical conditions such as population, natural resources endowment, level of economic activities, among others, which introduce spatial variables and impose peculiar limitations on the determination of charges, must be considered.

1.8 Procedures for Fixing Rates, Fees, Licences and Permits

The following procedures are prescribed:

- a) The Metropolitan, Municipal and District Assemblies shall make a by-law to regulate services being rendered, or activity or process or the doing of an act in respect of where a licence or permit is required to be taken. A Paragraph of the by-law should provide that a licence or permit be taken before any person can engage in such activity or do such an act. The same or another paragraph shall prescribe the amount to be paid for a licence or permit, or provide that a resolution of the Assembly shall fix the fee to be paid. Another paragraph of the by-law shall prescribe a penalty for engaging in an activity or doing an act without first taking a licence or permit; entering a lorry park or selling in a market without taking a ticket.
- b) A resolution of the Assembly shall fix Charges of the Assembly.
- c) The charges should be time-bound, for example the amounts to be paid per day, per week, per month or per annum, or per occasion, and prescribed to be in force for a specific period such as "1st January to 31st December 2022".
- d) The "fee-fixing resolution" should designate the location of payment of the charges.
- e) The charges approved by the Assembly by resolution shall not have effect until it has been
 - (a) Posted on the premises of the District Assembly concerned and in at least one other public place within the district, and
 - (b) published in a daily newspaper of national circulation or in the Gazette (Source - Local Governance Act, 2016 (Act 936) Section 182 Sub-section 4).
- f) Participatory processes for the preparation of the draft Fee Fixing Resolutions for approval by the General Assembly and subsequent gazette, should comply with the Participatory Governance at the Local Level stipulated in Sections 40-48 of the Local Governance Act 2016 (Act 936) as amended. In doing so, issues related to gender should be considered as critical to the process in the fixing of the charges, fees, and rates.

2 SPECIAL PROVISIONS

2.1 Property Rating

Property rating should be premised on use and location classification as prescribed by the Land Use and Spatial Planning Authority (LUSPA) Zoning Guidelines. Assemblies, with the assistance of their Physical Planning Department, should clearly define the use and class zones for the purposes of rating as follows:

Zone Type Classes	Classes
Educational None	1-3
Commercial None	None
Light Industrial None	None
Heavy Industrial None	None
Civic & Cultural None	None
Mixed - Use None	None

Besides the above classifications, MMDAs are not expected to define any additional classes unless otherwise Specified by the Land Use and Spatial Planning Authority.

2.2 Exemptions from and Remission of Rates

Section 149 (1) and (2) of the Local Governance Act 2016, (Act 936) as amended:

(1) The following tenements are exempted from assessment and rating:

- a) All premises appropriated exclusively for public worship; and registered with the District Assembly;
- b) Cemeteries and burial grounds registered by the District Assembly;
- c) Charitable or public educational institutions registered with the District Assembly;
- d) Premises used as public hospitals and clinics; and
- e) Premises owned by diplomatic missions as may be approved by the Minister for Foreign Affairs.

(2) The following persons are exempted from the payment of basic rate:

- f) Person who are in attendance at an educational institution who do not receive any remuneration or income during that period, other than an allowance, loan or other grant provided for purposes of education including any sum received by a person in respect of temporary employment undertaken by the person during vacation from an educational institution; and

g) Persons who are more than seventy years old.

2.3 Special Exemptions

Head Porters: popularly known as 'Kayayei' are exempt from payment of daily tolls to the Assemblies in the execution of their business.

3.5 Non-Exemptions from and Remission of Rates & Licences

Following Section 3.3 above, Volta River Authority, Electricity Company of Ghana, Northern Electricity Distribution Company and Ghana Water Company Limited, apart from their infrastructural installations, are not exempted from paying property rates and business licences. Similarly, private hostels on University Campuses are also not exempted from paying Property Rate and Business Operating Permits. Also, Ministries, Departments and Agencies are not exempt from the payment of property rates.

The Cemeteries and burial grounds captured under exemptions in section 3.3(b) above; are in reference to non-commercialised facilities registered with the District Assembly.

3 APPLICATIONS OF UPPER LIMITS BY ASSEMBLIES

For purposes of the application of these guidelines, districts have been classified into the three groups of Metropolitan, Municipal and District as in Schedule I, which corresponds to the limits of the charges in Schedule II.

3.1 Upper Limits of Charges

The upper limits of the charges prescribed in Schedule II represent limits that shall not be exceeded without the express approval of the Minister responsible for Ministry of Local Government, Decentralisation and Rural Development.

Any existing charges which exceed these levels should be submitted to the Minister for Local Government, Decentralization and Rural Development for specific approval before an Assembly proceeds to levy.

4 SPECIFIC INSTRUCTIONS

(a) The Minister directs that Charges by Municipals and Districts carved out of Metropolitan and Municipal Assemblies should comply with the upper limits provided in this document.

(b) Economic activities that are predominantly District-based and previously attracted lower rates than the Metropolitan Assemblies have been reversed since the predominant location of operations are at the district level. This relates to items such as:

- Licence: Cocoa Residue Buying Companies, Cocoa/Shea Nut/Cotton Buying Companies, Coffee/Cashew Buying Companies, Cola nut Buying Companies, Mining Operating Licence & Mining Sub-Contractors.

- Fees: Export/Conveyance items such as Coconut, Palm Fruit, Stones/Quarry/Gravel Products, Roots and Tubers.

(c) MMDAs currently charging amounts that are way below the upper limits are not allowed to arbitrarily increase their rates to equate to the upper limits set but are required to apply the formula outlined in Section 3.6.

(d) New items that Assemblies identify in this document, should have a maximum charge of 50% of the upper limit set since it is the first time introducing the item in the district.

(e) Where an Assembly has not reviewed its FFR in the past two to three years, it will need to officially communicate it to the Minister for approval to apply a rate of increase for the 2022 fiscal year or subsequent years.

(f) Newly identified revenue items by MMDAs must be processed for inclusion through a formal notification as prescribed by Section 202 subsection 2 of the Local Governance Act 936 (Act) as amended. MLGDRD will set the upper limit for such items not included in the guidelines for application.

(g) Items related to Section 5.2 c, d & f, shall be formally communicated to the Ministry through clientservice@mlgrd.gov.gh or cdsecretariate@mlgrd.gov.gh with supporting documents and to which acknowledgment of receipt will be provided within five (5) working days and subsequent redress within thirty (30) working days.

(h) In reference to the Local Governance Act 2016, (Act 936) Section 146 subsection 3 as amended, Development Levy has been provided as a Special rate for use by Assemblies to be levied over a specified area in the district for the purpose of a specified project approved by the District Assembly for that area. The levy should not exceed the cost of the project.

(i) The charge assigned to 'charcoal under Export and Conveyance' (Fees item #6) has been fixed as a prohibitive measure to discourage tree felling for charcoal burning.

(j) The charge assigned to 'diverted drains under un-authorized diversion' (Fines item #9) relates only to the penalty. Therefore, the additional cost of reinstating the drain shall be borne by the offender.

(k) Sand weaning activities should have contractual agreements between the Assemblies and the Entities engaged in the activity which defines reclamation and the associated costs. The cost so determined by the District Assembly and honoured; should not be treated as local revenue but to be used for the purposes of the reclamation so determined.

(l) Charges for trenching across vehicle accesses and pavements must be determined as a joint exercise between the Assemblies and the relevant road agencies. Trenching the earth beside the above should not attract additional charges from Assemblies, but the agency doing the trench digging should reinstate the earth upon completing the tasks.

(m) Assemblies should discontinue charges for underground tanks for service since the values are included in the property rates of the facilities.

(n) Construction of road kerbs and drains by Estate Developers and other private entities shall not attract permit charges or fees but rather be supervised by the Assemblies upon design approval.

(o) All Assemblies are advised to adhere to the arrangements made with the Telecommunication Chamber for ease of billing and revenue collection as follows:

- Demand notices should be presented by March/April each year to enable payments to be honoured by June/July (a maximum of 90 days for payment).
- Assemblies shall submit soft copy demand notices for payment, as provided by email addresses of the respective network operators.
- Challenges of payment through direct Assembly dealings with the Telecommunication companies (Telco's) have been resolved. Hence, all Assemblies should discontinue the use of third-party agents and deal directly with the Telco's through the contact persons provided.

(p) Notes on Marriage Fees

- Assemblies are not mandated to undertake online marriage services and filling of notice/ caveat (final).
- Assemblies are not authorised to issue blank marriage certificates for use outside the country, as this is illegal and should be discontinued.

(q) All amounts stated to be collected by MMDAs in these guidelines are in Ghana Cedis.

8 SCHEDULE II - TABLES OF REVENUE ITEMS				
5 BUSINESS LICENCES				
Main Item	Sub item	Description of Item	Frequency/Measure	Rate GH¢
				2024
1		Agro Chemical/Farm Inputs Dealers	Per Annum	
		CAT H – Distributors		270.00
		CAT I – Retailers		150.00
2		Agro Machine Dealers		
		CAT H – Distributors		300.00
		CAT I – Retailers		200.00
3		Akpeteshie (liquor) Dealers		
	i.	<i>Manufacturers (Distillers)/Distributors</i>		
		CAT B - Medium Scale		110.00
		CAT C - Small Scale		100.00
	iii.	<i>Home Based/Farm Site</i>		
		CAT A - Pito (daily brewing)		70.00
		CAT B - Palm Wine Tappers		50.00
	iv.	Akpeteshie Sellers Only		90.00
4		Aluminium Fabricators (Doors/Windows)		
		CAT C - Small Scale		200.00
		CAT D – Others		100.00
5		Aluminium Pot Dealers ('Dadesen')		
		CAT C – Retailers		100.00
6		Ambulance Service Providers		
		CAT B - Medium Scale (3-5 Vehicles)		100.00
		CAT C - Small Scale (1-2 Vehicles)		50.00
7		Artisans e.g., Masons, Carpenters, Plumbers, Electrician Painters, Steel, Benders, Tile Layers etc		
		CAT 'A'		70.00
		CAT 'B'		35.00
8		Auto Mechanics/ Electricians/Sprayers etc		
	i.	<i>Air Condition Mechanics</i>		150.00
	ii.	<i>Arc Welders</i>		150.00
	iii.	<i>Argon (Aluminium) Welders</i>		150.00
	v.	<i>Auto Electricians</i>		
		CAT A - With Battery Charging		100.00
		CAT B - Without Battery Charging		70.00
	vi.	<i>Auto Mechanics</i>		150.00
	vii.	<i>Auto Sprayers</i>		150.00
	viii.	<i>Auto Upholstery (Moulding & seat Cover sewing)</i>		100.00
	ix.	<i>Vulcanisers</i>		
		CAT C - Wheel Balancing and Alignment		100.00
		CAT D - Tyre Repairs only		60.00
	x.	<i>Brake/Carburettor/Radiator Specialist</i>		70.00
	xiv.	Multiple Service Providers for Auto Works		150.00
9		Automobile & Part Dealers		
	E.	Spare Parts Sales Outlets		180.00
	F.	Tyre/Battery Dealers		150.00
10		Bags and Suitcases Dealers		100.00
11		Barbering Shop (floor space and number of points)		
		CAT B - Medium Shop (3-5 points)		200.00
		CAT C - Small Shop (1-2 points)		100.00
		CAT D - Mobile Operators		35.00
		CAT E - Barbering accessory shop		100.00
12		Bakeries		140.00
13		Alcoholic and Non-Alcoholic beverages		
		CAT A – Depots		1,000.00
		CAT B - Wholesale & Retail		800.00
		CAT C – Wholesale		500.00
		CAT D - Retail (Large)		500.00
		CAT E - Retail (Medium)		300.00
		CAT F - Retail (Small)		150.00
		Provision Stores		
		CAT A-Wholesale		1,000.00

		CAT B- Retail(Large)		500.00
		CAT C-Retail(Medium)		300.00
		CAT D-Retail(Small)		150.00
		CAT E-Retail(Table Top)		80.00
14		Bet & Game Centres		
	A.	Casino Operations		500.00
	B.	Route Operations (Console/console Games)		
		CAT 'B'		1,000.00
		CAT 'C'		600.00
		CAT D (Per Machine)		350.00
15		Bicycles/Tricycles/Motorcycles Dealers		
		CAT C - Sales Outlets (Small-Medium)		200.00
		CAT D - Tricycles Only		180.00
		CAT E - Bicycles Only		210.00
16		Bicycles/Tricycles/Motorcycles Parts Sales		
		CAT A - Multiple Products		240.00
		CAT B - Motorcycle/Tricycle with Parts		210.00
		CAT C - Motorcycle/Tricycles		170.00
		CAT D - Bicycle with Parts		140.00
		CAT E – Bicycles		100.00
17		Billboards/Outdoor Adverts	Dependent on class of access	
	i.	Billboards (e.g., Road Arches, Unipole, spectacular,LEDs Building wrap or Wall Drape Signs, Banners)	Per Annum/ m2	
		CAT A - Class A1 (Along First Class Access)		44.85
		CAT B - Class A2 (Along Second Class Access)		39.61
		CAT C - Class A3 (Along Third Class Access)		26.45
18		Blacksmith		100.00
19		Blocks & Concrete Producers		
		CAT D - Small Scale (Manual blocks Only)		450.00
		CAT E - Small Scale (Manual design blocks/columns only)		350.00
		CAT F - Tiles/Pavement Blocks and Terrazo Works (Chipping)		150.00
20		Book, Stationery, Office Equipment, Computer & Accessory, etc. Shops		
		CAT H - Office Equipment Only		300.00
		CAT I - Stationery Only		250.00
		CAT J - Books Only		140.00
		CAT K - Table Top/Truck Pusher		70.00
21		Boutiques (Including African Wear)		
		CAT C - Small Scale		150.00
		CAT D - Branches of CAT A & B		110.00
		CAT E – Others		100.00
22		Bridal Homes		
		CAT 'C'		150.00
23		Butcher's Licence		120.00
24		Building Material Dealers		
	A	Hardware (Distributor/ Wholesaler)		
		CAT B - Distributor/Wholesaler (Medium)		1,400.00
	B	Finishing/Retail		
		CAT C - Small Scale		200.00
		CAT D - Very Small Scale		120.00
25		Business Centres		
		CAT D - Internet, Word Processing, Printing & Copying Services		210.00
		CAT E - Secretarial Services (Word Processing, Printing, copying)		140.00
26		Car Washing Bay		
		CAT C - Jet Washing Only		150.00
		CAT E - Manual Washing with other Facilities		250.00
		CAT F - Manual Washing		170.00
27		Carpentry Workshops		
		CAT B - Furniture Medium Scale		170.00
		CAT C - Furniture (plus upholstery - Medium)		140.00
		CAT D - Furniture (plus upholstery - small)		90.00
		CAT E - Minor Works		60.00
28		Casket & Coffin Dealers		
		CAT D - Sales Outlets		100.00
		CAT E - Manufacturers Only		90.00

29		Contracted Caterers (e.g., School Feeding)		300.00
30		Ceremonial Hiring Services		
		CAT C - Canopies, Chairs, Tables		200.00
		CAT D - Single Item of above		90.00
		CAT G - Recreational/social facilities (Small)		300.00
31		Cocoa Residue Buying Companies		
		CAT 'A'		900.00
		CAT 'B'		700.00
32		Cocoa Buying Companies		
		CAT A - Large Scale (Mother Company)		13,000.00
		CAT B - Medium Scale (Mother Company)		7,500.00
		CAT C - Medium Scale (Agent)		3,500.00
		CAT D - Small Scale (Agent)		2,100.00
33		Cold Storage Facilities		
	iii.	Containerised Cold Storage Facilities (Local)		
		CAT D - Fabricated facility (Retail Large)		210.00
		CAT E - Fabricated facility (Retail Medium)		100.00
		CAT F - Fabricated facility (Retail Small)		80.00
34		Commercial Houses/Departmental Stores		
		CAT H - Neighbourhood Shops (Medium Size)		280.00
		CAT I - Neighbourhood Shops (Small Size)		90.00
		CAT J - Neighbourhood Shops (Very Small Size)		60.00
35		Commercial Water Tanker Suppliers		
		CAT D - Mobile Polytank Water Suppliers (Medium)		120.00
		CAT E - Mobile Polytank Water (Small)		75.00
36		Communication Mast Operating Licence		
		CAT A - 1-10 Masts		2,200.00
		CAT B - 11-20 Masts		1,800.00
		CAT C - 21-30 Masts		1,500.00
		CAT D - 31-40 Masts		1,000.00
		CAT E - Above 40 Masts		720.00
37		Computer/Accessories/ Office Equipment Repairs		150.00
38		Condiments/Confectioneries (e.g., Biscuits, toffers, spices)		
		CAT B – Retail		170.00
		CAT C - Table Top		70.00
39		Artisans e.g., Masons, Carpenters, Plumbers, Electrician Painters, Steel Benders, tile layers etc		
		CAT 'A'		70.00
		CAT 'B'		50.00
40		Cooking/Household Utensil Sales		100.00
41		Cosmetic/Personal Care/Hair Product Sales		
		CAT C – Retail		200.00
		CAT D - Table top		90.00
42		Curtains/Carpets etc. Sales		100.00
43		Disposable Products Dealers		100.00
44		Dog Licence		14.00
45		Dressmakers/Tailors (Non-Industrial)		
		CAT A - Large Scale		130.00
		CAT B - Medium Scale		90.00
		CAT C - Small scale		70.00
46		Dressmakers/Tailors Services		
		CAT A - Knitting, Haberdashery and Embroidery		100.00
		CAT B - Knitting and Embroidery		90.00
		CAT C - Embroidery only		70.00
47		Drilling Companies		
	i.	Mining		
		CAT A - Exploration & Prospecting - (Large)		26,000.00
		CAT B - Exploration & Prospecting - (Small)		17,000.00
		CAT C - Ancillary Services		15,120.00
	iii.	Water (Borehole)		5,000.00
48		Driving Schools		200.00
49		Educational Institutions – Private		
	A.	Day Care Centres (Early Childhood Development Centres)		
		CAT A - Grade A		1,500.00
		CAT B - Grade B		500.00
		CAT C - Grade C		350.00
	iii.	Basic to Secondary School		
		CAT A – Large		1,200.00

		CAT B – Medium	1,500.00
	iv.	Specialised Schools (Remedial School)	500.00
	B.	Pre-Tertiary Schools	
	i.	<i>Basic School (KG/Primary/Junior High Schools)</i>	
	-	<i>National Curriculum Operators</i>	
		CAT A - KG/Primary/Junior High Schools (Large)	1,800.00
		CAT B - KG/Primary/Junior High Schools (Medium)	1,500.00
		CAT C - KG/Primary/Junior High Schools (Small)	600.00
		CAT D - KG/Primary (Large)	450.00
		CAT E - KG/Primary (Medium)	250.00
		CAT F - KG/Primary (Small)	125.00
	ii.	<i>Secondary Level (Senior High/Technical/Vocational Schools)</i>	
		CAT A – Large	2,100.00
		CAT B – Medium	1,400.00
		CAT C – Small	1,000.00
50		Egg Dealers	
		CAT B - Retail Shops	100.00
		CAT C - Mobile Retail	90.00
51		Electrical Appliances	170.00
52		Electronic/Home Appliances/Shops	
	A.	Power & Energy Dealers	
		CAT C – Distribution	90,000.00
		CAT D – Retailers	60,000.00
		CAT E – Retailers	5,000.00
53		Fabric Dealers – Sales	
		CAT G - Retailers (Shops and Containers- Small)	500.00
		CAT H - Retailers (Tabletop - Medium)	400.00
		CAT I - Retailers (Tabletop - Small)	140.00
54		Feed Sellers (Poultry, Pets, Fish etc.)	
		CAT B – Distributors	170.00
		CAT C – Retailers	90.00
55		Financial Institutions (Banking/Mobile Money)	
		CAT B-Mobile Money Vendor-Large	500.00
		CAT C-Mobile Money Vendor-Medium	250.00
		CAT D-Mobile Money Vendor-Small	150.00
	A.	Development Banks	25,000.00
	i.	Savings and Loans Companies & Finance Houses	
		CAT A - Head Office	2,700.00
		CAT B – Branch/Agency	1,500.00
		CAT C - Mobilisation Centre /Loan/Business Centre	350.00
	B.	Other Financial Institutions	
	i.	Microfinance Companies (Deposit Takings)/Credit Union	
		CAT A - Head Office	1,200.00
		CAT B – Branch	500.00
	iii.	Rural & Community Banks	
		CAT A - Head Office	750.00
		CAT B – Branch	370.00
		CAT C – Agency	250.00
	iv.	Financial NGOs	
		CAT A - Head Office	370.00
		CAT B – Branch	250.00
56		Footwear Dealers	
	i.	Footwear Producers	70.00
	ii.	Footwear Sales	150.00
		Footwear Repairers (Cobblers)	70.00
57		Funeral Related Business	
	A.	Burial Grounds/Funeral Homes/Mortuaries – Private	
		Burial Grounds	2,500.00
		Funeral Homes	
		CAT B- Basic Activities: Cold Storage room + Preparation of body for burial	5,000.00
		Mortuaries	
		CAT A - Cold Storage for Remains	1,500.00
	B.	Funeral – Undertaker’s Licence	500.00
	C.	Hearse Service Providers	
		CAT B - Medium Scale (3-5 Vehicles)	200.00
		CAT C - Small Scale (1-2 Vehicles)	100.00

58		Game Viewing/Commercial TV Viewing Centres		
		CAT B - Medium Scale		350.00
		CAT C - Small Scale		210.00
59		Gas Cylinder/ Stoves & Accessory Dealers		
		CAT A - Large Scale		150.00
		CAT B - Medium Scale		100.00
		CAT C - Small Scale		50.00
60		General Goods - Sales (e.g., Generator, Water pump, Chain saw, etc.)		
		CAT B - Medium Scale		1,400.00
		CAT C - Small Scale		700.00
		CAT D – Individuals		500.00
		Smooth/Shump	Per machine	1,000.00
61		Glass Sellers (Tinted /Plain)		200.00
62		Gold/Diamond Dealers		
		CAT A – Refinery		4,000.00
		CAT B – Merchants		2,100.00
		CAT C – Agents		1,700.00
		CAT D – Goldsmith		1,000.00
		CAT E – Silversmith		150.00
63		Hair & Beauty Service Providers		
		CAT D - Big Salon		170.00
		CAT E - Small Salon		100.00
		CAT F - Braiding and Weaving Only		400.00
		CAT G - Braiding Only		140.00
		CAT H - Pedicure & Manicure Only		100.00
64		Health Facilities – Private		
	i.	<i>Dental Clinics</i>		350.00
	ii.	<i>Eye Clinics</i>		350.00
	iii.	<i>General Clinics/General Hospitals</i>		800.00
	vi.	<i>Maternity Homes</i>		200.00
	vii.	<i>Medical Diagnostic Services</i>		800.00
	viii.	Licenced Herbal Medicine Units		
		CAT A - Foreign Clinics and Shops		1,400.00
		CAT C - Clinic and Medicine Producers (Local)		700.00
		CAT F - Herbal Shops (Local)		350.00
		CAT G - Shop on wheel (Mobile)		200.00
65		Ice Cream/Yoghurt Dealers		
		CAT E – Retail		300.00
66		Interior/Event Decorators		
		CAT C – Individuals		210.00
67		Jewelry Shops		200.00
68		Jewelry Repairers (watches/bracelets,		140.00
69		Key Technicians/Cutters		140.00
70		Laundry Services		
		CAT B - Medium Scale		400.00
		CAT C - Small Scale		100.00
71		Livestock Farms		
		CAT C - Medium-sized		700.00
		CAT D - Small-sized		300.00
		CAT E - Very Small-sized		140.00
72		Lottery Business Operators		
		CAT C - Private Operators		300.00
		CAT D - Lotto Receiver		600.00
73		Lumber Business (Including Sawmill)		
		CAT 'C'		750.00
		CAT 'D'		400.00
74		Machine Sharpening Operators		
		CAT A - Stationed with shops		50.00
		CAT B – Mobile		35.00
75		Mattress/Foam Products Dealers		
		CAT C - Retailers (Medium Scale)		200.00
		CAT D - Retailers (Small Scale)		110.00
76		Media Houses		
	A.	Electronic Media (Radio) Operators		
		CAT C – District		700.00
		CAT D – Community		500.00
		CAT E - Information Centres (Urban)		210.00

		CAT F- Information Centres (Rural)		140.00
77		Milling Businesses (For Food)		
		CAT A - Above 3 Machines		140.00
		CAT B - 2-3 Machines		90.00
		CAT C - 1 Machine Only		40.00
78		Mineral Water Producers		
		CAT A - Sachet Water		500.00
		CAT B - Accessory Shop (Medium)		200.00
		CAT C – Accessory Shop (Small)		120.00
79		Mineral Water Distribution/Sales		
		CAT A - Retail (Large)		210.00
		CAT B - Retail (Medium)		90.00
		CAT C - Retail (Small)		35.00
80		Mining/Oil/Quarry Administrative Offices		
		CAT 'A'		3,000.00
		CAT 'B'		2,000.00
		CAT 'C'		1,000.00
81		Mining Operating Licence		
		CAT A - Large Scale		140,000.00
		CAT B - Medium Scale		90,000.00
		CAT C - Small Scale		21,000.00
		CAT D - Salt Mining		10,000.00
82		Mining Sub-Contractors		
		CAT A - Exploration etc.		70,000.00
		CAT B - Haulage etc.		26,000.00
		CAT C - Automobile, Heavy Duty Equipment (Large)		35,000.00
		CAT D - Automobile, Heavy Duty Equipment (Medium)		22,000.00
		CAT E - Automobile, Heavy Duty Equipment (Small)		14,000.00
83		Mobile Phone & Accessories Sales/Assembling/Repairs		
		CAT C - Retail/Repairs		400.00
		CAT D - Retail Only		210.00
		CAT E - Repairs Only		170.00
84		Mother Care Shops		
		Retail		
		CAT B - Medium Scale		250.00
		CAT C - Small Scale		100.00
85		Non-Governmental Institutions (Renewal)		
		CAT A - International NGOs/CSOs/FBOs		170.00
		CAT B - Local NGOs/CSOs/ FBOs		100.00
		CAT C - Community NGOs/CSOs /FBOs		70.00
86		Palm/Kernel Oil Extraction Companies		400.00
87		Pharmaceutical Companies		
	A	Pharmacies		
		CAT C - Wholesale & Retail		600.00
		CAT D – Retail		400.00
		CAT E - Compounding Pharmacy		600.00
		CAT F - Pharmaceutical Raw Material Suppliers		600.00
	B	Over the Counter Medicine Sellers (OTCMs) (Licenced Chemical Shops)		200.00
88		Photographers / Video Operators		
		CAT B - Photo/Video Company without Labs		120.00
		CAT E - Retail (Small)		70.00
		CAT F - Polyethylene Sellers		50.00
89		Poultry Farms		
		CAT A - Above 2000 Birds		200.00
		CAT B - Up to 2000 Birds		150.00
		CAT C - Up to 1000 Birds		120.00
		CAT D - Up to 500 Birds		140.00
90		Private Meat Van		90.00
91		Quarry/Sand Operators		
		CAT D - Sand Winning		400.00
		CAT E - Stone, Laterite & Gravels Contractors		350.00
92		Real Estate Operators		
	i.	Agents		
		CAT B - Medium Scale		700.00
		CAT C - Small Scale		500.00
	iii.	Property Managers		

		CAT A - Medium Scale (National)	400.00
		CAT B - Small Scale (Local)	400.00
93		Refrigerator/Air Condition Mechanics	150.00
94		Safety Goods/Accessories	
	A.	Protective Wears (e.g., PPEs)	150.00
95		Sanitary Facilities – Private	
	A.	Bath House Operators	150.00
	B.	Toilet Operators (Private)	300.00
	C.	Urinal Operators (Private)	100.00
96		Satellite TV/Dish Installation Dealers	210.00
97		Scrap Metal Dealers	
		CAT C - Small Scale (Collection Points)	200.00
		CAT D - Very Small Scale (Collection Points)	150.00
		CAT E - Individual Collectors	100.00
98		Service/Filling Stations	
		CAT B – Multi Purpose (e.g., Fuel, Shopping Centre, Vulcanizing, Washing bay)	1,500.00
		CAT C - Fuel and Shopping Centres	1,300.00
		CAT D - Fuel, and Washing Bay	1,200.00
		CAT E - Fuel Only	1,100.00
		CAT F - Surface Tank Points	300.00
		CAT G - Sale of Lubricants	140.00
		CAT I - LPG Retail Points (Large)	700.00
99		Straw Basket Weavers and Sales	60.00
100		Telecommunication Companies	
	A.	Tower Infrastructure & Other Service Providers	5,000.00
101		Terrazzo Making	
		CAT A - Two machines and above	200.00
		CAT B - One Machine	500.00
102		Tourism Licenced Facilities	
	A.	Accommodation Facilities	
	i.	Hotels/ Motels/Apartments	
		CAT A - Five Star	2,000.00
		CAT B - Four Star	1,500.00
		CAT C - Three Star	1,100.00
		CAT D - Two Star	700.00
		CAT E - One Star	600.00
	ii.	Guest Houses (4-9 Rooms)	500.00
	iii.	Budget Hotels	350.00
	iv.	Hostels (Private):	
		CAT A - Above 50 Beds	1,400.00
		CAT B - 21-50 Beds	1,000.00
		CAT C - 11-20 Beds	900.00
		CAT D - Up to 10 Beds	650.00
	B.	Body Building Gyms	
		CAT B - Medium Scale	180.00
		CAT C - Small Scale	140.00
	C.	Food & Beverage (Eating/Catering Houses)	
	i.	Formal Catering Services	
		Restaurants/Fast Food/Coffee Shop/salad bar	
		CAT A - Grade 1	200.00
		CAT B - Grade 2	150.00
		CAT C - Grade 3	120.00
	ii.	Informal Catering Services	
	-	Traditional Catering Establishments (chop bars)/Drinking Bars/Snacks Bars/Local Fast Fod Vendor	
		CAT A - Grade 1	400.00
		CAT B - Grade 2	250.00
	D.	Multi-Purpose Facilities	
	i.	Conference Centre	
		CAT A - Grade 1	500.00
		CAT B - Grade 2	250.00
	E.	Nightclubs and Theatres	
	i.	Nightclub/Pub/Movie House/Spa	
		CAT A - Grade 1	1,600.00
		CAT B - Grade 2	700.00
	F.	Travel Trade Enterprises	
	i.	Travel and Tour Operators	

		CAT A - With I.A.T.A. Licence		500.00
		CAT B - Without I.A.T.A. Licence		450.00
		CAT C - Tour Operators		350.00
	ii.	Car Hiring/Rental Services		
		CAT B - Medium Scale		600.00
		CAT C - Small Scale		300.00
103		Transport Companies		
	i.	Road Operators		
		CAT A - With own Terminal		7,000.00
		CAT B - Operating from Publicly Owned Terminal		6,000.00
104		Transport Charges – Commercial		
	A.	Transport Unions (Lorry Park Operations)		
		CAT 'C'		850.00
		CAT 'D'		500.00
	B.	Route Operating Permit		
		Type A Permit (Transport Entities)		250.00
		Additional Route		250.00
105		TV & Radio Repairers		90.00
106		Upholstery Dealers		
		CAT A - Production & Sales		500.00
107		Used Clothing Sales ('Second Hand')		
		CAT C - Retailers (Shops)		300.00
		CAT D - Retailers (Containers/Kiosks/Tabletops)		200.00
		CAT E - Retailers (Tabletops)		150.00
108		Utility Vendors		
		CAT 'A'		500.00
		CAT 'B'		350.00
		CAT 'C'		140.00
109		Waste Management Companies		
	C.	Refuse Collection/Mine Waste/Dislodging Companies		
		CAT 'D'		350.00
	D.	Refuse Dump Container Depot Managers		
		CAT 'C'		170.00
110	A.	Wood Fuel		
		CAT A - Charcoal Producers		170.00
		CAT B - Firewood Sellers (Large)		170.00
		CAT C - Firewood Sellers (Medium)		90.00
		CAT D - Firewood Sellers (Small)		40.00
		CAT E - Charcoal Sellers		40.00
111		Wood Sellers		
	B.	Plywood Sellers		
		CAT 'C'		180.00
		CAT 'D'		110.00
<i>6 PERMITS</i>				
Main Item	Sub Item	Item Description	Frequency/ Measure	2024
		DEVELOPMENT /PLANNING PERMITS	Per Project	
112		FORMS		
	i.	Development Permit Application Form		150.00
	ii.	All Other Forms (e.g., Temporary Structures, Demolition, Renovation etc.)		70.00
113		BUILDING PROCESSING FEE (Non-Refundable Deposit)		
	i.	Residential		420.00
		2 storey residential development		170.00
		3 storey residential development (below a gross floor area of 450m ²)		200.00
		3 storey and above residential development (Above gross floor area of 450m ²)	400 + 30% of 400 400 per gross floor area of area 450m ² area of area 450m ²	350+30% of 350 per gross floor area of 450m ³
		Apartments	Per Unit	200.00
	ii.	COMMERCIAL		
	-	Filling Station / Gas Station		900.00
	-	Shops		

		Up to 2 storey shops development		200.00
		Shops development (below a gross floor area of 450m ²)		210.00
		Shops development (above gross floor area of 450m) ²		420 + 30% of 420 per gross floor area of 450m ²
	-	Hotels/Restaurants/		
		1 Storey Hotel building		320.00
		2 Storey Hotel building		350.00
		Storey Hotel building		450.00
		Building (above a gross floor area of 450m) ²		900 + 30% of 900 per gross floor area of 450m ²
	-	Telecommunication Mast		6,500.00
	iii.	CIVIC AND CULTURAL		
	-	Offices		
		Up to 2 storey office		300.00
		3 storey office		420.00
		Building with gross floor area above 450m ²		850 + 30% of 850 per gross floor area of 450m ²
		Churches/mosque		
		1 storey		250.00
		2 storeys		300.00
		3 storeys		350.00 400.00
		Building with gross floor area above 450m ²		800 + 30% of 800 per gross floor area of 450m ²
	-	Hospital/Clinic/Laboratory		
		1 storey Hospital/clinic/laboratory		300.00
		2 storey Hospital/clinic/laboratory		450.00
		3 storey Hospital/clinic/laboratory		550.00
		Building with gross floor area above 450m ²		1100 + 30% of 1100 per gross floor area of 450m ²
	-	Basic and second cycle		
		1 storey basic and second cycle school		750.00
		2 storey basic and second cycle school		900.00
		3 storey basic and second cycle school		1,000.00
		Building with gross floor area above 450m ²		2100 + 30% of 2100 p er gross floor area of 450m ²
	v.	EDUCATION (PRIVATE)		
	-	Pre-school		
		1 storey pre-school		200.00
		2 storey pre-school		250.00
		3 storey pre-school		300.00
		Building with gross floor area above 450m ²		600 + 30% of 600 per gross floor area of 450m ²
	-	Basic School		
		1 storey basic school		250.00
		2 storey basic school		360.00
		3 storey basic school		500.00
		Building with gross floor area above 450m ²		1000 + 30% of 1000 per gross floor area of 450m ²
	-	Second Cycle School		
		1 storey second cycle school		500.00
		2 storey private tertiary school building		1,500.00
		3 storey private tertiary school building		2,000.00
		Building with gross floor area above 450m ²		4000 + 30% of 4000 per gross

				floor area of 450m2
	vi.	OPEN SPACE & RECREATIONAL DEVELOPMENT		
		Sports complex		1,200.00
		Events centre		900.00
	-	Commercial - Telecommunication Mast		10,000.00
	-	Mixed Use		1,400.00
	-	Recreational Development		840.00
	-	Renovation/Rehabilitation/Refurbishment		1,050.00
	-	Hoarding		300.00
	-	Demolition		350.50
	-	Fence Wall Only		350.50
	-	Approval In Principle (AIP)	One Time Payment	10,000.00
	-	Certificate of Habitation/Occupancy		350.00
	vii.	Validation of Spatial Data	One Time Payment	
	-	Site Plan Extract		
		0.5 acre		150.00
		5 acre - 10 acre (Local Plan Extract)		1,000.00
		Beyond 11 acres (Local Plan Extract)		2,500.00
		Quick Search (Endorsed)		150.00
	-	Zoning Comments		200.00
	-	Surveying/Demarcation		
		0.16 acre		250.00
		0.17 acre - 0.32 acre		420.00
		0.33 acre - 1 acre		670.00
		Above 1 acre		840.00
114		BUILDING PERMIT CHARGES		
	A.	New Development		
	i.	Building/Permanent Structure	Cost of construction	0.63%
	ii.	Hoarding Permit (only)	Per Linear Metre	10.00
	iii.	Fence Wall Permit (only)	Cost of construction	0.63%
	iv.	Mast Permit (Installation)	One Time Payment	
		15 Metres		18,000.00
		30 Metres		20,000.00
		35 Metres		30,000.00
		Above 35 Metres		32,500.00
	B.	Building Permit Renewal (upon expiration of original permit/extension of time)		
	i.	Residential	Per Case	350.00
	ii.	Commercial		1,000.00
	iii.	Factories/ Industrial		2,800.00
	iv.	Civic & Cultural		1,400.00
	v.	Recreational Development		1,600.00
	vi.	Educational		840.00
	vii.	Renewal for Temporary Structures		210.00
	C.	Permit to repair/renovate/ rehabilitate/ refurbish		
	i.	Telecommunication Mast	Per Installation	7,000.00
	ii.	Permanent Structures	Cost of Construction	0.40%
	D.	Temporary Structure Permit (Constructional Site)	Per meter square	35.00
	E.	Temporary Structure Permit	Per meter square	
	i.	Containers		50.00
	ii.	Wooden Kiosks/Sheds		25.00
	F.	Billboards	Per meter square	
	i.	Road Arch		
		CAT A - Class A1 (Along First Class Access)		105.00
		CAT B - Class A2 (Along Second Class Access)		70.00
		CAT C - Class A3 (Along Third Class Access)		35.00

	ii.	Unipole Spectacular		
		CAT A - Class A1 (Along First Class Access)		140.00
		CAT B - Class A2 (Along Second Class Access)		105.00
		CAT C - Class A3 (Along Third Class Access)		70.00
	iii.	LEDs		
		CAT A - Class A1 (Along First Class Access)		210.00
		CAT B - Class A2 (Along Second Class Access)		140.00
		CAT C - Class A3 (Along Third Class Access)		70.00
	iv.	Building Wrap/Wall Drapes		
		CAT A - Class A1 (Along First Class Access)		50.00
		CAT B - Class A2 (Along Second Class Access)		35.00
		CAT C - Class A3 (Along Third Class Access)		17.00
	v.	Vehicular Adverts		
		CAT A - Class A1 (Along First Class Access)		14.00
		CAT B - Class A2 (Along Second Class Access)		10.00
		CAT C - Class A3 (Along Third Class Access)		3.00
	vi.	Banners		
		CAT A - Class A1 (Along First Class Access)		14.00
		CAT B - Class A2 (Along Second Class Access)		10.00
		CAT C - Class A3 (Along Third Class Access)		7.00
	-	Renewal of outdoor adverts/billboards	Per Case	50% of the permit cost
	G.	Other Charges		
	i.	Certified True Copy	Per Request	Cost of reproducing new documents +500
	ii.	Certificate of Habitation (COH)		
	iii.	Demolition Permit	Per Metre square	35.00
	iv.	Permit For Construction:		
	v.	Road Crossing (Cutting) Permit	Per Metre	
	-	Asphalt Roads		280.00
	-	Paved/Surfaced Dressed Road		140.00
	-	Along Road		3.00
	vi.	Thrust Boring	Per Metre	
	-	Asphalt Pavement/Surface Dressed Road		50.00
	vii.	Permit For Construction of Tanks		
	-	Tank Farm	Per Meter Cube	1,000.00
	-	Additional Tanks (Filling Stations and Others)	Per Tank	1,250.00
	-	Fuel Pumps	Per Pump	2,100.00
	H.	CONSTRUCTION COST FOR BUILDING PERMITS	0.63% of Construction Cost	
		Building Permit Charges [0.63%] of estimated cost of Building		
	i.	Residential Buildings		
		1st Class		1400-1680
		2nd Class		1120-1400
		3rd Class		840-1120
	ii.	Commercial Buildings		
		1st Class		1680-2100
		2nd Class		1400-1680
		3rd Class		840-1120
	iii.	Industrial Buildings		
		Heavy		2100-2520
		Light		1680-2100
115		APPROVAL FEES FOR LAND APPLICATION		
		SUB-DIVISIONS		
		Less than 1 acre		2,000.00
		1-5 acres		2,500.00
116		CHANGE OF USE		
	A.	Land Use Changes		
	i.	Residential to commercial		
		Less than 1 acre		2,500.00

		1-5 acres		4,000.00
ii.	Residential to Educational			
		Less than 1 acre		2,000.00
		1-5 acres		3,000.00
iii.	Residential to Civic and Cultural			
		Less than 1 acre		3,000.00
		1-5 acres		4,000.00
iv.	Residential to Light Industrial			
		Less than 1 acre		5,000.00
		1-5 acres		7,000.00
v.	Industrial to Other Issues			
		Less than 1 acre		6,000.00
		1-5 acres		7,500.00
vi.	Educational to Other Issues			
		Less than 1 acre		4,000.00
		1-5 acres		6,000.00
vii.	Open space to Other Issues			
		Less than 1 acre		6,000.00
		1-5 acres		7,500.00
B.	Publication of Approved Rezoning Request			6,000.00
C.	Approval of Local Plan			
		5 to 100 Acres		5,000.00
		101 to 200 Acres		10,000.00
		Above 201 Acres		25,000.00

6 FEES

Main Item	Sub item	Description of Item	Frequency/ Measure	2024
117		Burial (Cemetery) Fees		
	i.	General	Per Burial	
		CAT A - 1 - 5 years		28.00
		CAT B - 6 -17 years		42.00
		CAT C - Adults (18 years & above)		200.00
		CAT D - Tombstone e.g., marble, terrazzo, vault		2,000.00
		CAT E - Concrete Vault with building		3,000.00
		CAT H - Concrete Vault with tombstone bars/chain fencing		3,500.00
		CAT G - Concrete Vault with iron		3,500.00
		CAT E - Concrete Vault		2,000.00
	ii.	Grave space reservation - Public Cemetery		
		CAT A – Allocation	Onetime Payment	2,500.00
		CAT B - Renewal/ Maintenance	Per Annum	700.00
	v.	Mausoleum	Per burial	140.00
	vi.	Burials at Home (Applicable only to Areas with designated burial sites)	Per burial	10,000.00
	vii.	Exhumation of Corpse	Per Court Order	850.00
118		Business/Product Promotion	One Week	350.00
119		Crusade Outreach /Concert Programmes	Per Day	45.00
120		Conservancy (Sanitary Services)		
	i.	Franchised		
		Public Toilet Operators	Per Month	200.00
		WC & Other Technologies	Per Visit	3.00
		KVIP	Per Visit	2.00
		Public Bath house Operators	Per Month	200.00
	ii.	Assembly Operated		
		Public Toilet	Per Visit	1.50
		Public Bathhouse		
		- No shower	Per Visit	1.50
		- With shower	Per Visit	2.00
		Public Urinals	Per Visit	1.00
121		Environmental Health Inspection and Certificate fee		
	A.	Application Forms	Onetime	8.00
	B.	Suitability (Health) Certification – Institutions	Per Annum	
	i.	Water/Drink/Food (Primary Producers)		
		CAT A - Large Scale		350.00
		CAT B - Medium Scale		250.00
		CAT C - Small Scale		150.00
	ii.	Water/Drink/Food (Dealers/Users)		

		CAT A - Hotels/Guest Houses//Hostels		120.00
		CAT B - Restaurants//Private Schools		100.00
		CAT C - Chop and Drinking Bars		50.00
	C.	Health Certificate – Individuals		50.00
122		Export/Conveyance		
	i.	Animals		
		Cow (Foreign Herdsmen)	Per animal	22.00
		Cow (Local Herdsmen)	Per animal	17.00
		Sheep, Goats, Pigs, Donkey, Dog etc.	Per animal	2.00
		Birds	Per bird	3.00
		Fish	Per basket	5.00
		Bush Meat	Per animal	5.00
	viii.	Firewood		
		- Articulated Truck	Per load	60.00
		- Mummy Truck	Per load	35.00
		- Kia Truck	Per load	21.00
	ix.	Fruits (Banana, Mango, Pawpaw, Pineapple, Pear, Oranges	Per crate/bag/ basket	3.00
	x	Cereals (millet, sorghum, maize, beans, guinea corn etc		
		Maxi bag		4.00
		Mini bag		1.00
	xii.	Limestone		
		- Above 7 Tonnes	Per load	85.00
		- 6 to 7 Tonnes	Per load	65.00
		- Up to 5 Tonnes	Per load	42.00
	xiii.	Milled Foods (Corn dough, Cassava dough, Groundnut paste, Gari etc.)	Per bag/ Per container	6.00
	xiv.	Palm Fruit	Per Load	
		- Articulated Truck	Per load	70.00
		- Mummy Truck	Per load	50.00
		- Kia Truck	Per load	35.00
		- Abossey Okai Macho'	Per load	21.00
		- Motor king'	Per load	12.00
	xv.	Stones/Quarry/Gravel Products		
		- Above 7 Tonnes	Per load	100.00
		- 6 to 7 Tonnes	Per load	70.00
		- Up to 5 Tonnes	Per load	50.00
	xvi.	Sand		
		- Above 7 Tonnes	Per load	30.00
		- 6 to 7 Tonnes	Per load	17.00
		- Up to 5 Tonnes	Per load	14.00
		Smoked Meat/Fish	Per Bag	75.00
			Small Bag	50.00
	xvii.	Roots and Tubers		
		<i>Yam</i>		
		- Count	100 pieces	20.00
		- Articulator Truck	Per load	300.00
		- Mummy Truck	Per load	100.00
		- Kia Truck	Per load	80.00
		- 'Abossey Okai macho'	Per load	60.00
		- 'Motor king'	Per load	40.00
		<i>Cocoyam, Cassava, Potato, etc.</i>		
		CAT A	Per Maxi bag	10.00
		CAT B	Per Mini bag	9.00
	xviii.	Vegetable dealers	Per bag/crate/ basket	3.00
	xix.	Palm Oil, Coconut Oil, Groundnut Oil	Per gallon (4.5 Litres)	4.50
	xxii.	Sawn Wood Export		
		- KIA Truck	Per Load	100.00
		- Tipper Truck	Per Load	150.00
		- Cargo Truck	Per Load	210.00
		- Articulator Truck	Per Load	280.00
	xxiii.	Off-Loading/Landing Fee		
		CAT A - Articulator Truck		210.00
		CAT B - Cargo trucks & Buses		170.00
123		Hawkers' Fee	Per Day	5.00
124		Information Van Hiring (Assembly's)	Per Use	
		CAT A - Public Use		190.00
		CAT B - Private Use		500.00
125		Market	Per day/night	

		Market Tolls (Daily/ Night Tolls)		2.80
126		Marriage Fees		
		Ordinance (Cap 127) Registration Cert	Per Registration	150.00
		Customary Marriage (Resident)	Per Registration	65.00
		Customary Marriage (Foreign)	Per Registration	350.00
		Divorce Certificate (Customary)	Per Document	350.00
		Certificate of Marriage	Per Document	50.00
		Certified True Copy	Per document	130.00
		Authentication of Marriage Certificate (Requested by 3rd parties)	Per Document	150.00
		Filing of Notice/Caveat	Per Case	50.00
		Marriage ceremony (Weekend)	Per Case	150.00
		Search Fee (for marriage registration)	Per Case	50.00
		Search Fee (Marriage Certificate)	Per document	70.00
		Licencing of Churches for Marriage	Per Church	1,400.00
		Spinster/ Bachelor Certificate	Per Document	210.00
127		Mobile Sales Vans (Per Vehicle)	Per Day	3.50
128		Other Fees		
		Declaration of Household		140.00
129		Sale of Contract Documents (All categories)	One Time Payment	
		CAT A - Above 550,000 (Approved by Regional Tender Review Committee)		1,000.00
		CAT B - Above 75,000 - 550,000 (Approved by Entity Tender Committee)		500.00
		CAT C - Up to 75,000 (Approved by Entity Head)		300.00
130		Search Fee (General Information)	Per Case	100.00
131		Slaughter House		
		CAT A - Large Animals		45.00
		CAT B - Small Animals		20.00
132		Special Registration Fee		
	A	Mining Companies' Registration	Onetime Payment	
		CAT A - Large Scale		26,000.00
		CAT B - Medium Scale		22,000.00
		CAT C - Small Scale		21,000.00
		CAT D – Prospecting		17,000.00
		CAT E – Publication		10,000.00
		CAT F - Publication (Quarry)	Per publication/ Location	35.00
		CAT G - Salt Mining		900.00
	B	Non-Governmental Institutions' Registration	Onetime Payment	
		CAT B - Local NGOs/CSOs		210.00
		CAT C - Community CSOs/CSOs		100.00
133		Waste Management	Per Trip	
	A	Dislodgement of Liquid Waste		
		Dislodging		800.00
		Tipping Fee (Liquid Waste)		100.00
	iii.	Solid Waste Dumping		
		CAT A - Domestic waste		
		Skip Truck / roll-on Truck	Per Trip	28.00
		Kia Truck	Per Trip	17.00
		Motor king	Per Trip	10.00
	C	Solid Waste Collection Services (Domestic)	(Per month)	
	i.	Communal Collection Service		
		CAT A - Pay-as-you-dump		3.00
	ii.	Door to Door Collection Service		
		CAT C - 3rd Class Residential Area		17.00
	iii.	Sewage Maintenance Fees		
		CAT A - Public Toilets		10.00
		CAT B - Domestic Toilets		8.40
		CAT C - Institutional Toilets		8.40
134		Roadblock	Per day	
		CAT A - Collector Access		500.00
		CAT B - Local Access		294.00
135		Vehicle Stickers/Commercial Driver's Licence	Per Annum	
	i.	General		
		Taxi		50.00
		Heavy Duty		70.00
		Light Duty		60.00
		Multi-Purpose		35.00

		4 - Wheel Cart (Truck)		4.20
		1 & 2- Wheel Cart		2.80
		Tricycles/ Motorcycles (Per Unit)		50.00
		Bicycle (Per Unit)		28.00
	ii.	Buses/Trotro		
		46 Passengers and above		60.00
		34 - 45 Passengers		50.00
		24 - 33 Passengers		42.00
		8 - 23 Passengers		35.00
7 FINES				
Main Item	Sub Item	Item Description	Frequency/ Measure	2024
136		Building Offences	Per Case	
	i.	Penalty for development without permit		Percentage of permit charge in reference to level of completion
	ii.	Occupying Newly Completed Developments without Occupancy Certificate - Certificate of Habitation (CoH)		50% CoH permit Charge
	iii.	Penalty For Unauthorised Placements (Temporary Structures)		200% of permit Charge
	iv.	Penalty for Refurbishment/ Renovation without permit		50% of permit Charge
	v.	Development in unauthorised places (unbuildable places)		Surcharge based on cost of demolition
	vi.	Penalty for Violating 'Stop-Work' Order		100% of permit charge
	vii.	Installation of Radio/TV/Internet/Communication Mast & Others without permit		100% of permit charge
137		Billboard/Signage Offences	Per Case	
		CAT A - Wrongful siting		200% of permit Charge
		CAT B - Placement without permit		200% of permit Charge
138		Environmental Health/Safety/ Sanitation Offences	Per Case	
	i.	Defecating at unauthorized places		85.00
	ii.	Urinating at unauthorized places		17.00
	iii.	Selling at unauthorized places		60.00
	iv.	Indiscriminate disposal/burning of refuse		
		Industrial Area		2,100.00
		Commercial Area		700.00
		Residential Area		600.00
		Office Area		500.00
	v.	Weedy grounds		
		Business/Commercial premises		2,100.00
		Residential premises		420.00
	vi.	Refusal to Re-plant Tree (after property development)		
		Industrial/Commercial		700.00
		Residential		350.00
	vii.	Refusal to comply with Environmental Health Screening		

	viii.	Excessive Noise Making		1,000.00
	ix.	Cutting of trees without permit	Per Tree	350.00
	x.	Littering/Unauthorised Dumping of refuse	Per Case	
		CAT A - Refuse Carriers		250.00
		CAT B – Individual		25.00
139		Impounded Offences		
	A	Stray Animals	Per animal/day	
		Collection - Sheep/ Goat/ Pigs/Dogs		60.00
		Collection - Donkey/ Horse/ Cow		105.00
		Feeding - Sheep/ Goats		21.00
		Feeding – Pigs		42.00
		Feeding – Dogs		42.00
		Feeding - Donkey/ Horse/Cow		120.00
	B	Vehicles	Overnight	42.00
140		Other Offences	Per Case	
	i.	Removal/Missing Property number plate		120% of Replacement Cost
	ii.	Removal/Destruction/Defacing of Street Name Signage		120% of Replacement Cost
	iii.	Destruction of Street Light Poles/Other Road Furniture		120% of Replacement Cost
	iv.	Posting of bills at unauthorized places		1,400.00
	v.	Failure to pay BOP/Rent etc. (by August).		30% of amount owed (in addition to principal)
	vii.	Inciting a person not to pay rates		300.00
	viii.	False statement as regards the liability of a person to pay Rates		300.00
	ix.	Refusal or failure for a person to supply information and wilfully obstruct any authorized person in the performance of functions		1,200.00
	x.	Penalty for refusal of an employer to pay general or special rate deducted from an employee remuneration		2,400.00
	xi.	Penalty for unauthorised collection of rate		3,000.00
	xii.	Refusal by a person appointed by the rating authority as agent for the collection to render accounts within a stipulated time.		2,400.00
	xiii.	Penalty in respect of offences by rate collectors		3,000.00
	xiv.	Penalty for bounced cheques		
	xv.	Transfer of stalls/stores without Assembly approval		700.00
	xvi.	Failure to vaccinate dogs	Per Dog	350.00
	xvii.	Operating without certified licence (e.g., Electricians)		350.00
	xviii.	Failure to obtain permit for burial		30% of the permit charge (in addition to principal)
	xix.	Roadblock without Permit		630.00
141		Retrieval Of Seized Tools/Machinery (For Various Offences)	Per Case	
		1st Time		700.00
		2nd Time		1,050.00
		3rd Time		2,100.00
142		Traffic Offences		
	i.	Parking/Stopping/Waiting/Loading/Off - loading/Moving/Turning at unauthorized Places	Per case	
		Earth Moving Equipment	Per case	420.00
		Articulator Truck	Per hour/	300.00

			Case	
		Tipper/Cargo Truck/Tractor	Per hour/ Case	250.00
		Pick-Up/ Cross-Country/SUVs Vehicle	Per case	180.00
		Saloon Car/Taxi	Per case	125.00
		Buses (large)	Per case	250.00
		Trotro/Buses (small)	Per case	210.00
		Motor bikes/Tricycles	Per case	42.00
		Push truck	Per case	13.00
	ii.	Riding bicycle and motorbike in the market	Per case	100.00
	iii.	Riding bicycle and motorbike on pedestrian walkways	Per case	100.00
	iv.	Clamping Charges (Obstruction /No Parking)	Per case	
		Heavy Duty (e.g., Articulated Trucks)		300.00
		Dump Trucks (Tipper Trucks)		210.00
		Medium Heavy-Duty Vehicles (Kia Trucks and Buses)		120.00
		Private/Light Vehicle (e.g., Saloon/4x4/ Pick-up)		100.00
		Tricycles		42.00
	v.	Refusal to obtain vehicle sticker	Per Case	
		CAT A - Articulated/ Tipper Trucks		120.00
		CAT B - Commercial Vehicles		70.00
	vi.	Refusal to emboss sticker	Per case	170.00
	vii.	Refusal to acquire Taxi Driver Licence	Per case	42.00
143		Unauthorised Diversion	Per case	
		Diversion of river/stream course		15,000.00
		Diversion of drains		7,000.00
		Channelling of sewage waste into drains		7,000.00
144		Illegal/Un-licenced Activities	Per Case	
		Gold Buying & Sales		15,000.00
		Logging and sale of logs		15,000.00
		Mining (Galamsey)		25,000.00
		Production and sale of Ammunitions		20,000.00
		Quarry Operations		15,000.00
		Sand Weaning		15,000.00

8 RATES

Main Items	Sub Items	Item Description	Frequency/ Measure	Rate GH¢	
				2024	
145		SPECIAL RATES			
	i.	Basic Rates			5.00
146		GENERAL RATES			
	A.	Property Rates			
	i.	Assessed Property			
		1st Class Residential			0.0057
		2nd Class Residential			0.0046
		3rd Class Residential			0.0029
		Commercial			0.021
		Mixed Used			0.01
		Civic & Cultural			0.0052
	ii.	Unassessed Property	Per Room		
		1st Class Residential(Hwidiem,Acherensua,Nkaseim and Broni Yaaya)			30.00
		2nd Class Residential(Dadiesoaba,Nkrankrom)			25.00
		3rd Class Residential			20.00
		Commercial			80.00
		Mixed Used			70.00
		Civic & Cultural			50.00
	B.	Rates on other Possessions			
	i.	Bicycle Rates	Per Unit		1.00
	ii.	Cattle Rates – Foreigners	Per Animal		6.00
	iii.	Cattle Rates – Residents	Per Animal		5.00
	iv.	Donkey Rates	Per Animal		10.00
	v.	Pig Rates	Per Animal		2.00

Main Item	Sub Item	Item Description	Frequency	2024
147		Hiring of Assembly Facilities	Per day	

	i.	Assembly Hall		
		CAT B – Medium		350.00
	ii.	Assembly conference room		250.00
	iii.	Community centres		250.00
	v.	Assembly Forecourt		200.00
148		Market Facilities	Per Month	
	i.	Stores		
		CAT A - In CBD (Central Business District)		210.00
		CAT B - Satellite Markets		120.00
		CAT C - Outside CBD		80.00
		CAT D - Sub District Store		17.00
	ii.	Stalls		
		CAT A - In CBD		9.00
		CAT B - Satellite Market		7.00
		CAT C - Outside CBD		5.00
		CAT D - Sub District Store		3.00
	iii.	Sheds		
		CAT A - In CBD		7.00
		CAT B - Satellite Markets		7.00
		CAT C - Outside CBD		4.00
		CAT D - Sub District Store		2.00
	iv.	Rent of Undeveloped Lands		21.00
149		Rent for Vendor Stands		70.00
150		Assembly Building		
		Single Bedroom Quarters		30.00
		Two Bedroom Quarters (Small)		50.00
		Two Bedroom Quarters (Large)		80.00