



REPUBLIC OF GHANA

LOCAL GOVERNMENT BULLETIN

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GENERAL

IMPOSITION OF RATES AND FEE-FIXING RESOLUTION FOR 2024

AFADZATO SOUTH DISTRICT ASSEMBLY

LOCAL GOVERNANCE ACT 2016, ACT 936

BASIC RATE:

A uniform basic rate of GH₵2.00 (per annum) is payable by all persons of the age of eighteen (18) years and above, who reside or own movable or immovable property within the area of authority of the Afadzato South District Assembly.

It shall be the duty of every person liable to pay these rates to pay the amounts due for the financial year at the offices of the Afadzato South District Assembly before the 1st of May 2024, unless such a person has paid the rates to a Collector or other authorized person at any place prior to this date.

Any person who fails to pay these rates before the 1st of May 2024 is liable for prosecution by the Afadzato South District Assembly or any of its authorized person or body.

Dated this day of, 2024

<i>Main Sub Item</i>	<i>Description of Item</i>	<i>Frequency/ Measure</i>	<i>2024 (GH₵)</i>
1	Abattoir (Private) CAT D - Slaughterhouse CAT E - Others	Per Annum	500.00 370.00
2	Adinkra Designers/Kente/Smock Weavers & Sellers CAT I - Sellers Only (Small)		130.00
3	Agro Chemical/Farm Inputs Dealers CAT D - Distributors & Retailers CAT G - Distributors CAT H - Retailers	Per Annum	900.00 400.00 250.00
4	Agro Machine Dealers CAT C – Retailers	Per Annum	300.00
5	Akpeteshie (liquor) Dealers i. Manufacturers (Distillers) CAT A - Large Scale CAT B - Medium Scale CAT C - Small Scale ii. Distributors CAT A - Large scale CAT B - Medium Scale CAT C - Small Scale iii. Home Based/Farm Site CAT A - Pito (daily brewing) CAT B - Palm Wine Tappers iv. Akpeteshie Sellers Only	Per Annum	700.00 280.00 140.00 400.00 210.00 105.00 100.00 70.00 130.00
6	Aluminium Fabricators (Doors/Windows/Frame) CAT A CAT B CAT C - Small Scale CAT D - Others	Per Annum	2,800.00 2,600.00 1,400.00 700.00
7	Arts & Handicraft Dealers CAT F - Retailers Only CAT G - Container/Kiosk CAT H - Tabletop	Per Annum	500.00 450.00 220.00

REVENUE UPPER LIMITS
LICENCES/PERMITS LOCAL GOVERNANCE ACT 2016 (ACT 936) SECTION 137
BUSINESS LICENCES

Main Item	Sub Item	Description of Item	Frequency/Measure	District Upper Limit	2024
Formula					
1		Abattoir (Private)	Per Annum		
		CAT A - Industrial setting		600	500
		CAT B - Manual setting		300	250
2		Adinkra Designers/Kente/Smock Weavers & Sellers	Per Annum		
		CAT A - Weavers & Sellers (Large)		350	350
		CAT B - Weavers Only (Large)		250	250
		CAT C - Sellers Only (Large)		170	170
		CAT D - Weavers & Sellers (Medium)		120	120
		CAT E - Weavers Only (Medium)		75	75
		CAT F - Sellers Only (Medium)		100	80
		CAT G - Weavers & Sellers (Small)		60	60
		CAT H - Weavers Only (Small)		50	50
		CAT I - Sellers Only (Small)		45	45
3		Advertising Companies	Per Annum		
		CAT A - Platinum (minimum of 10 staff)		1,000	800
		CAT B - Gold (minimum of 5 staff)		750	600
		CAT C - Silver (minimum of 3 staff)		450	300
4		Agro Chemical/Farm Inputs Dealers	Per Annum		
		CAT A - Manufacturers/ Importers/ Distributors/Retailers		750	500
		CAT B - Manufacturers & Importers		600	400
		CAT C - Manufacturers & Distributors		450	350
		CAT D - Distributors & Retailers		350	300
		CAT E - Manufacturers		250	200
		CAT F - Importers		200	170
		CAT G - Distributors		170	150
		CAT H - Retailers		150	120
5		Agro Machine Dealers	Per Annum		
		CAT A - Manufacturers		350	300
		CAT B - Importers		300	250
		CAT C - Retailers		150	100
6		Airline Offices/Operators	Per Annum		
		CAT A - Non-African Carriers		5,000	
		CAT B - African Carriers		4,000	
		CAT C - Local Carriers		3500	

Main Item	Sub item	Description of Item	Frequency/ Measure	District Upper Limit	2024
7		Akpeteshie (liquor) Dealers	Per Annum		
	i.	Manufacturers (Distillers)			
		CAT A - Large Scale		350	330
		CAT B - Medium Scale		150	150
		CAT C - Small Scale		75	75
	ii.	Distributors			
		CAT A - Large scale		350	350
		CAT B - Medium Scale		150	150
		CAT C - Small Scale		75	75
	iii.	Home Based/Farm Site			
		CAT A - Pito (daily brewing)		50	50
		CAT B - Palm Wine Tappers		35	35
8		Aluminium Fabricators (Doors/Windows)	Per Annum		
		CAT A - Large Scale		1,500	1200
		CAT B - Medium Scale		1,200	900
		CAT C - Small Scale		750	650
		CAT D - Others		350	300
9		Aluminium Pot Dealers ('Dadesen')	Per Annum		
		CAT A - Manufacturers		150	120
		CAT B - Distributors		120	100
		CAT C - Retailers		75	70
10		Aluminium Manufacturing	Per Annum		
		CAT A - Smelting		11,000	9000
		CAT B - Multiple Product Lines		8,000	6000
		CAT C - Roofing Sheets only		5,000	3000
		CAT D - Saucepan		2,500	1500
11		Aluminium Product Distributors	Per Annum		
		CAT A - Large Scale		400	300
		CAT B - Medium Scale		200	150
		CAT C - Small Scale		100	70
12		Aluminium Product Retailers	Per Annum		
		Category A - Store (Large)		100	80
		Category B - Container/Kiosk (Medium)		75	70
		Category C - Table Top (Small)		50	50
13		Art Gallery	Per Annum		
		CAT A - Own Facility with multi-services		200	150
		CAT B - Own Facility with limited-services		150	100
		CAT C - Own Facility only		120	80
		CAT D - Rented space		100	60

Main Item	Sub item	Description of Item	Frequency/ Measure	District Upper Limit	2024
14		Arts & Handicraft Dealers	Per Annum		
	CAT A - Importers		1,000	800	
	CAT B - Exporters		300	200	
	CAT C - Producers (Large)		600	450	
	CAT D - Producers (Medium)		300	250	
	CAT E - Producers (Small)		150	100	
	CAT F - Retailers Only		250	200	
	CAT G - Container/Kiosk		200	150	
	CAT H - Table Top		100	60	
15		Artisans (Self Employed)	Per Annum		
	Masons, Carpenters, Plumbers, Electricians, Painters, Steel Benders, Tile Layers etc.		120	50	
16		Auctioning Firms/Agencies / Auctioneers	Per Annum		
	CAT 'A'		900	0	
	CAT 'B'		750	0	
	CAT 'C'		450	0	
	CAT 'D'		250	0	
17		Auto Mechanics/ Electricians/Sprayers Etc.	Per Annum		
i.	Air Condition Mechanics				
	CAT A - Formal Company		400	300	
	CAT B - Informal Garage with Shop		250	200	
	CAT C - Informal Garage without Shop		170	120	
	CAT D - Others		60	60	
ii.	Arc Welders				
	CAT A - Fuel and Water Tankers; Truck Builders		250	200	
	CAT B - Light vehicle repairs, Container Shops and Iron Gates		150	100	
iii.	Argon (Aluminium) Welders				
iv.	Auto Body Repairers				
	CAT A - Formal Company		1,200	1000	
	CAT B - Informal Garage with Shop		1,000	700	
	CAT C - Informal Garage without Shop		750	600	
	CAT D - Others		500	400	
v.	Auto Electricians				
	CAT A - With Battery Charging		75	70	
	CAT B - Without Battery Charging		50	50	
vi.	Auto Mechanics				
	CAT A - Heavy Duty Earthmoving Equipment		250	200	
	CAT B - Heavy Duty Trucks		150	150	
	CAT C - Light Duty Trucks (3 to 5 tonnes)		100	100	
	CAT D - Light Duty Vehicles (Below 3 tonnes)		60	60	
vii.	Auto Sprayers				
	CAT A - Spraying and Oven		300	250	
	CAT B - Spraying without Oven		250	200	

Main Item	Sub item	Description of Item	Frequency/ Measure	District Upper Limit	2024
	viii.	<i>Auto Upholstery</i>			
		CAT A - Moulding and Seat Cover Sewing	75	75	
		CAT B - Seat Cover Sewing	50	50	
	ix.	<i>Vulcanisers</i>			
		CAT A - Tyre Repairs, Wheel Balancing, Alignment and Washing Bay	100	100	
		CAT B - Tyre Repairs, Wheel Balancing and Alignment	75	75	
		CAT C - Wheel Balancing and Alignment	50	50	
		CAT D - Tyre Repairs only	40	40	
	x.	<i>Brake Specialist</i>			
	xi.	<i>Carburettor Specialist</i>			
	xii.	<i>Plastic Welders and Fabricators</i>			
	xiii.	<i>Radiator Specialist</i>			
	xiv.	<i>Multiple Service Providers for Auto Works</i>			
18		Automobile Companies	Per Annum		
	i.	<i>Vehicle Importers/Sales (Brand New)</i>			
		CAT A - Vehicle Assembling and Sale	15,000		
		CAT B - Heavy Duty Equipment/Vehicle Sales	6,000		
		CAT C - Light Duty Equipment/Vehicle Sales	4,500		
	ii.	<i>Saloon and Sub Urban Vehicles (SUVs) Sales</i>			
		CAT A - Large Scale (Branded Companies)	6,000		
		CAT B - Medium Scale (Unbranded Companies)	4,500		
		CAT C - Others	3,000		
		CAT D - Sales Outlets with showrooms	1,500		
	iii.	<i>Used Vehicle Sales (Second-hand Car Dealers)</i>			
		CAT A - Large Scale (Above 50 Vehicles)	1,500		
		CAT B - Medium Scale (20-49 Vehicles)	1,200		
		CAT C - Small Scale (Below 20 Vehicles)	750		
	iv.	<i>Heavy Equipment Hiring Services</i>			
		CAT A - Mining Equipment	6,000		
		CAT B - Construction Equipment (Road & Building)	4,500		
		CAT C - Others (small scale)	3,000		
19		Bags and Suitcases Dealers	Per Annum		
		CAT A - Large Scale	250	250	
		CAT B - Medium Scale	150	150	
		CAT C - Small Scale	75	75	
20		Barbering Shop (floor space and number of points)	Per Annum		
		CAT A - Large Shop (above 5 points)	100	100	
		CAT B - Medium Shop (3-5 points)	75	75	
		CAT C - Small Shop (1-2 points)	60	60	
		CAT D - Mobile/ Certified 'Wanzam' Operators	50	50	
		CAT E - Barbering accessory shop	60	60	

Main Item	Sub item	Description of Item	Frequency/ Measure	District Upper Limit	2024
21		Bath House Operators	Per Annum		
		CAT A - 13 showers and above		120	
		CAT B - 9-12 Showers		100	
		CAT C - 8 Showers and below		75	
22		Bakeries	Per Annum		
		CAT A - Large Scale (Industrial operations)		500	300
		CAT B - Medium Scale		200	150
		CAT C - Small Scale		100	80
23		Beer/Wine/Spirits/Soft Drinks Sales	Per Annum		
		A - Depots/ Wholsale/Retail		1,500	700
		CAT B- Depot		1,100	500
		CAT C - Wholesale/Retail		1,000	300
		CAT D - Retail		750	150
24		Bicycles/Tricycles/Motorcycles Dealers	Per Annum		
		CAT A - Importers/Wholesalers		1,000	800
		CAT B - Sales Outlets (Large)		500	450
		CAT C - Sales Outlets (Small-Medium)		300	250
		CAT D - Tricycles Only		200	200
		CAT E - Bicycles Only		150	100
25		Bicycles/Tricycles/Motorcycles and Parts Sales	Per Annum		
		CAT A - Multiple Products		170	170
		CAT B - Motorecycle/Tricycle with Parts		150	100
		CAT C - Motorcycle/Tricycles		125	80
		CAT D - Bicycle with Parts		100	60
		CAT E - Bicycles		75	50
26		Bicycle Tricycle/ Motorcycle Repairers	Per Annum		
		CAT A - Tricycle/ Motorcycle/Bicycle		50	50
		CAT B - Tricycle/ Motorcycle		40	40
		CAT C - Bicycle		10	10
27		Bill Boards/Outdoor Adverts	Dependent on class of access		
i.		<i>Bill Boards (e.g. Road Arches, Unipole spectacular, LEDs, Building wrap or Wall Drape signs, Vehicular Adverts, Banners)</i>	Per m2		
		CAT A - Class A1 (Along First Class Accesses)		44.85	35
		CAT B - Class A2 (Along Second Class Accesses)		39.61	30
		CAT C - Class A3 (Along Third Class Accesses)		26.45	20
		Other Adverts			
ii.		<i>Aerial Adverts - Planes, Balloons etc</i>	(Per Day Fee in All Zones)	150	

Main Item	Sub item	Description of Item	Frequency/ Measure	District Upper Limit	2024
		iii. Bus Stop Shelters			
		CAT A - Class A1		480	
		CAT B - Class A2		320	
		CAT C - Class A3		220	
		iv. Flag Poles	Per Annum		
		CAT A - Class A1		350	
		CAT B - Class A2		292	
		CAT C - Class A3		200	
		v. Group Directional Signs	Per Annum		
		CAT A - Class A1		5,250	2000
		CAT B - Class A2		4,900	1000
		CAT C - Class A3		4,250	800
		vi. Lamp post Advertisement (Street Light Poles)	Per Annum	220	100
		vii. Posters	Per Day	6	3
		viii. Structures on Designated Spectacular Sites			Fee Based on a Bid / Auction Process
		ix. Others (Not categorised above)	Per sq/m	38	20
			Per Annum		
28		Blacksmith	Per Annum	75	60
29		Blocks & Concrete Producers	Per Annum		
		CAT A - Large Scale (Concrete Mixtures and Wares)		1,700	1500
		CAT B - Large Scale (Machine and manual for design blocks)		500	400
		CAT C - Medium Scale (Machine for blocks only)		420	350
		CAT D - Small Scale (Manual blocks only)		350	250
		CAT E - Small Scale (Manual design blocks/columns only)		250	200
		CAT F - Tiles/Pavement Blocks and Terrazzo Works (Chipping)		100	80
30		Boat/Canoe Operators	Per Annum		
		CAT A - Large Scale		170	150
		CAT B - Medium Scale		120	100
		CAT C - Small Scale		75	75
31		Book, Stationery, Office Equipment, Computer & Accessory, etc. Shops	Per Annum		
		CAT A - Book Shops, Stationeries, Office Equipment, Computer & Accessories		3,000	2000
		CAT B - Computer, Accessories, Office Equipment, Stationery		1,700	1000
		CAT C - Computer & Accessories, Office Equipment		1,200	800
		CAT D - Medium size of CAT C		750	600
		CAT E - Book Shops, Stationeries		1000	800
		CAT F - Stationeries, Office Equipment		750	500
		CAT G - Medium size of CAT E		400	300
		CAT H - Office Equipment Only		500	300

<i>Main Item</i>	<i>Sub item</i>	<i>Description of Item</i>	<i>Frequency/ Measure</i>	<i>District Upper Limit</i>	<i>2024</i>
		CAT I - Stationery Only		250	120
		CAT J - Books Only		100	70
		CAT K - Table Top/Truck Pusher		50	30
		CAT L - Mobile Vans		150	100
32		Bolt and Knot Dealers	Per Annum		
		CAT A - Shop		75	75
		CAT B - Table Top		60	50
33		Boutiques	Per Annum		
		CAT A - Large Scale		1,500	1000
		CAT B - Medium Scale		750	500
		CAT C - Small Scale		350	250
		CAT D - Branches of CAT A & B		150	100
		CAT E - Neighbourhood Boutiques		75	75
34		Breweries	Per Annum		
		CAT 'A'		21,000	11000
		CAT 'B'		10,000	5500
		CAT 'C'		6,000	3000
		CAT 'D'		3,500	1800
35		Bridal Homes	Per Annum		
		CAT 'A'		1,000	700
		CAT 'B'		750	400
36		Building Materials (Distributor/ Wholesaler)	Per Annum		
		CAT A - Large Scale hardware		2,500	800
		CAT B - Medium Scale hardware		1,000	400
		CAT C - Small Scale hardware		800	350
37		Building Material Dealers – Finishing	Per Annum		
		CAT A - Large Scale		300	100
		CAT B - Medium Scale		250	180
		CAT C - Small Scale (Containers/ Kiosk)		170	100
38		Business Centres	Per Annum		
		CAT A - Internet, Word Processing, Printing and Copying Services plus above 20 Work stations with Internet Service Retailing		3,000	1500
		CAT B - Internet, Word Processing, Printing and Copying Services plus above 20 Work stations		1,500	1000
		CAT C - Internet, Word Processing, Printing and Copying Services plus 11-20 Work stations		600	300
		CAT D - Internet, Word Processing, Printing and Copying Services plus below 11 Work stations		150	100

Main Item	Sub item	Description of Item	Frequency/ Measure	District Upper Limit	2024
		CAT E - Secretarial Services (Word Processing, Printing and Copying Services)		100	80
39		Butcher's Licence	Per annum	60	50
40		Cane Weavers	Per annum		
	CAT 'A'			120	80
	CAT 'B'			75	50
41		Car Washing Bay	Per Annum		
	CAT A - Jet Washing, Restaurant and Drinking Facility			450	300
	CAT B - Jet Washing and Drinking Facility			300	200
	CAT C - Jet Washing Only			250	150
	CAT D - Manual Washing (Medium)			170	100
	CAT E - Manual Washing (Small)			120	80
42		Carpentry Workshops	Per Annum		
	CAT A - All Works			350	250
	CAT B - Furniture (plus upholstery - Medium)			120	120
	CAT C - Furniture (plus upholstery - Small)			100	90
	CAT D - Furniture Only			60	50
	CAT E - Minor Works			40	30
43		Casino/ Betting Companies	Per Annum		
	CAT 'A'			3,500	2500
	CAT 'B'			2,500	2000
	CAT 'C'			1,700	1200
	CAT 'D'			1,000	600
44		Contracted Caterers (e.g. School Feeding)			
	CAT A - Above 1,000 pupils			500	300
	CAT B - Above 500 to 1,000 pupils			400	200
	CAT C - Up to 500 pupils			300	150
45		CD Sellers (Audio/Video)	Per Annum		
	CAT A - Shops			170	120
	CAT B - Table Tops			50	40
	CAT C - Mobile Vans			30	25
46		Cement & Limestone Factories	Per Annum		
	CAT 'A'			42,000	
	CAT 'B'			33,000	
	CAT 'C'			12,000	
47		Ceramics/Pottery Producers	Per annum		
	CAT 'A'			60	40
	CAT 'B'			40	25

Main Item	Sub item	Description of Item	Frequency/ Measure	District Upper Limit	2024
48		Ceremonial Hiring Services	Per Annum		
		CAT A - Multi Services		3500	2500
		CAT B - Canopies , Chairs, Tables , cutlery, Glasses, Plates, Serving Trays		600	300
		CAT C - Canopies, Chairs, Tables		300	150
		CAT D - Single Item of above		60	50
		CAT E - Recreational/social facilities		900	500
		CAT F - Spinners (Large)		120	100
		CAT G - Spinners (Small)		60	60
		CAT H - Live Band		250	150
		CAT I - Musical/Dance Groups		170	120
49		Chandlery (shipping supplies) Services	Per Annum		
		CAT 'A'		3,000	
		CAT 'B'		2,100	
		CAT 'C'		600	
50		Cigarette Dealers	Per Annum		
		CAT A - Importers/Wholesalers		3,500	2300
		CAT B - Distributors		1,000	500
		CAT C - Retailers		600	300
51		Cleaning Companies	Per Annum		
		CAT A - Household/Office (Large)		1,500	
		CAT B - Household/Office (Medium)		900	
		CAT C - Household/Office (Small)		500	
		CAT D - Household/Office (Very Small)		250	
52		Cocoa Residue Buying Companies	Per Annum		
		CAT 'A'		300	250
		CAT 'B'		250	170
53		Cocoa/ Shea Nut/Cotton/ Other Cash Crops Buying Companies	Per Annum		
		CAT A - Large Scale (Mother Company)		4,500	3500
		CAT B - Medium Scale (Mother Company)		2,500	2000
		CAT C - Medium Scale (Agent)		1,200	1000
		CAT D - Small Scale (Agent)		750	500
54		Coffee/Cashew Buying Companies	Per Annum		
		CAT A - Large Scale (Mother Company)		1,700	1300
		CAT B - Medium Scale (Mother Company)		500	400
		CAT C - Small Scale (Agent)		170	120
55		Coffin Dealers	Per Annum		
		CAT A - Importers		1,200	1000
		CAT B - Industrial (Manufacture & Sale)		750	500

Main Item	Sub Item	Description of Item	Frequency/ Measure	District Upper Limit	2024
		CAT C - Manual (Manufacture & Sale)		170	150
		CAT D - Sales Outlets		75	50
		CAT E - Manufacturers Only		60	50
56		Cola Nut Buying Companies	Per Annum		
		CAT A - Large Scale		120	100
		CAT B - Medium Scale		90	70
		CAT C - Small Scale		60	40
57		Cold Storage Facilities	Per Annum		
	i.	Importers with Own/Rented Cold Storage Facilities			
		CAT A - Above 2500 Metric Tonnes		3,500	2000
		CAT B - 2001 to 2500 Metric Tonnes		3,500	2000
		CAT C - 1501 to 2000 Metric Tonnes		2,000	1500
		CAT D - 1001 to 1500 Metric Tonnes		1,700	1200
		CAT E - 501 to 1000 Metric Tonnes		1,200	800
		CAT F - Up to 500 Metric Tonnes		800	500
	ii.	Non-Importers with Rented Cold Storage Facilities (Local)			
		CAT A - Above 1000 Metric Tonnes		900	750
		CAT B - 501 to 1000 Metric Tonnes		800	600
		CAT C - Up to 500 Metric Tonnes		600	400
	iii.	Non-Importers with Containerised Cold Storage Facilities (Local)			
		CAT A - 40 Footer Container		850	
		CAT B - 20 Footer Container		300	
		CAT C - Below 20 Footer Container		200	200
		CAT D - Deep freezer		60	50
58		Commercial Houses/Departmental Stores	Per Annum		
		CAT A - Mall (Large)		36,000	20000
		CAT B - Mall (Medium)		15,000	12000
		CAT C - Branches of A		7,500	5000
		CAT D - Large Supermarkets		2,500	1500
		CAT E - Medium Supermarkets		2,000	1300
		CAT F - Small Supermarkets		1,200	1000
		CAT G - Neighbourhood Shops		500	80
		CAT H - Containers/Small Shops		200	50
59		Commercialised State Companies/ Corporations	Per Annum		
		CAT A - Head Offices		15,000	12000
		CAT B - Regional Offices		14,000	10000
		CAT C - Branch Offices		9,000	2000
		CAT D - District Offices		7,500	4500
		CAT E - Local Offices		2,000	2000
60		Commissioner of Oath/Letter Writers	Per Annum		
		CAT 'A'		60	60
		CAT 'B'		40	40

Main Item	Sub Item	Description of Item	Frequency/ Measure	District Upper Limit	2024
61		Communication Mast Operating Licence	Per Annum / Per Mast		
	CAT A - 1-10 Masts			1,600	1600
	CAT B - 11-20 Masts			650	650
	CAT C - 21-30 Masts			550	550
	CAT D - 31-40 Masts			380	380
	CAT E - Above 40 Masts			260	260
62		Computer/Accessories/ Office Equipment Repairs	Per Annum		
	CAT A - Large Scale			600	400
	CAT B - Medium Scale			300	200
	CAT C - Small Scale			120	100
63		Condiments/Confectioneries (e.g. Biscuits, toffees and spices)	Per Annum		
	CAT A - Wholesale			250	150
	CAT B - Retail			120	80
	CAT C - Table Top			50	40
64		Console (consul) Games Operators	Per Annum		
	CAT 'A'			2,500	1500
	CAT 'B'			2,200	1200
	CAT 'C' (Roving)			400	200
65		Contractors/Suppliers (Registration)	Onetime		
	A. CAT A - Roads and Bridge Works				
	i. Class A				
	A1			1,250	1250
	A2			870	870
	A3			500	500
	A4			300	300
	ii. Class B				
	B1			1,250	1250
	B2			870	870
	B3			500	500
	B4			300	300
	iii. Class S				
	S1			750	750
	S2			500	500
	S3			250	250
	S4			150	150
	B. CAT B - Building/Civil Works				
	i. Class D				
	D1			750	750
	D2			400	400
	D3			200	200
	D4			100	100

Main Item	Sub Item	Description of Item	Frequency/ Measure	District Upper Limit	2024
ii.	<i>Class K</i>				
	K1		900	900	
	K2		600	600	
	K3		250	250	
	K4		200	200	
C.	CAT C - Electrical Works (Class E)				
	E1		170	170	
	E2		120	120	
	E3		60	60	
	E4				
D.	CAT D - Plumbing Works (Class G)				
	CAT A - G1		240	240	
	CAT B - G2		60	60	
	CAT C - G3		30	30	
E.	All Other Contractors				
	CAT A - Assembly Revenue Contractors		500	500	
	CAT B - Private Revenue Contractors		400	400	
	CAT C - Disinfestation Agencies		150	150	
	CAT D - Agents of Utility Company		120	120	
66	Contractors' Licence (Renewal)		Per Annum		
A.	CAT A - Roads and Bridge Works				
i.	<i>Class A</i>				
	A1		625	625	
	A2		435	435	
	A3		250	250	
	A4		150	150	
ii.	<i>Class B</i>				
	B1		625	625	
	B2		435	435	
	B3		250	250	
	B4		150	150	
iii.	<i>Class S</i>				
	S1		375	375	
	S2		250	250	
	S3		125	125	
	S4		75	75	
B.	CAT B - Building/Civil Works				
i.	<i>Class D</i>				
	D1		380	380	
	D2		200	200	
	D3		100	100	
	D4		50	50	
ii.	<i>Class K</i>				
	K1		450	450	
	K2		300	300	

Main Item	Sub item	Description of Item	Frequency/ Measure	District Upper Limit	2024
	K3			125	125
	K4			100	100
C.	CAT C - Electrical Works (Class E)				
	E1		90	90	
	E2		62	62	
	E3		30	30	
D.	CAT D - Plumbing Works (Class G)				
	CAT A - G1		120	120	
	CAT B - G2		30	30	
	CAT C - G3		12	12	
E.	All Other Contractors				
	CAT A - Assembly Revenue Contractors		250	250	
	CAT B - Private Revenue Contractors		200	200	
	CAT C - Disinfestation Agencies		75	75	
	CAT D - Agents of Utility Company		60	60	
67	Cooking/Household Utensil Sales		Per Annum		
	CAT 'A'		180	80	
	CAT 'B'		120	50	
	CAT 'C'		60	30	
68	Cosmetics Production		Per Annum		
	CAT 'A'		1,500	60	
	CAT 'B'		750	30	
69	Cosmetic/Personal Care/Hair Product Sales		Per Annum		
	CAT A - Wholesale and Retail		1,000	80	
	CAT B - Wholesale Only		750	70	
	CAT C - Retail		300	50	
	CAT D - Table top		60	30	
70	Courier Services		Per Annum		
	CAT A - International Companies		2,900		
	CAT B - National Companies		1,800		
	CAT C - Small Companies		1,100	800	
	CAT D - Others		500	350	
71	Curtains/Carpets etc. Sales		Per Annum		
	CAT 'A'		120	100	
	CAT 'B'		75	50	
	CAT 'C'		50	30	
72	Custom/Port Agents		Per Annum		
i.	Clearing Agents				
	CAT 'A'		1,200		
	CAT 'B'		750		

Main Item	Sub item	Description of Item	Frequency/ Measure	District Upper Limit	2024
		CAT 'C'		600	
		CAT 'D'		450	
ii.	Port Services				
		CAT 'A'		33,000	
		CAT 'B'		26,000	
		CAT 'C'		21,000	
		CAT 'D'		17,000	
		CAT 'E'		11,000	
		CAT 'F'		9,000	
		CAT 'G'		7,500	
		CAT 'H'		5,500	
73		Digital Embroidery Companies	Per Annum		
		CAT 'A'		1,200	1000
		CAT 'B'		500	300
74		Dislodging Companies	Per Annum		
		CAT 'A'		350	
		CAT 'B'		250	
75		Dog Licence	Per Annum	10	10
76		Dog Sale Licence	Per Annum		
		CAT A - Exotic & Local		250	200
		CAT B - Exotic Only		200	200
		CAT C - Local Only		100	70
77		Dressmakers/Tailors (Industrial)	Per Annum		
		CAT A - Fashion Designers (Large)		1,200	800
		CAT B - Fashion Designers (Small)		750	500
		CAT C - Large Scale (Above 25 workers)		350	200
		CAT D - Medium Scale (10-25 workers)		200	170
		CAT E - Small Scale (Below 10 workers)		100	80
78		Dressmakers/Tailors (Non-Industrial)	Per Annum		
		CAT A - Large Scale		90	80
		CAT B - Medium Scale		60	50
		CAT C - Small scale		50	40
79		Dressmakers/Tailors Services	Per Annum		
		CAT A - Knitting, Haberdashery and Embroidery		75	60
		CAT B - Knitting and Embroidery		60	40
		CAT C - Embroidery only		50	30
		CAT D - Knitting only		50	30
		CAT E - Haberdashery Only (sewing items - large)		250	150
		CAT F - Haberdashery Only (Small)		120	80

Main Item	Sub Item	Description of Item	Frequency/ Measure	District Upper Limit	2024
80		Drilling Companies	Per Annum		
	i.	Mining			
		CAT A - Exploration & Prospecting - (Large)		18000	
		CAT B - Exploration & Prospecting - (Small)		12,000	
		CAT C - Ancillary Services		10,800	
	ii.	Oil/Gas			
		CAT A - Exploration & Prospecting - (Large)		90,000	
		CAT B - Exploration & Prospecting - (Medium)		30,000	
		CAT C - Exploration & Prospecting - (Very Small)		2,400	
		CAT D - Ancillary Services		40,000	
	iii.	Water (Borehole)			
		CAT A - Exploration & Prospecting - (Large)		3,500	2500
		CAT B - Exploration & Prospecting - (Small)		2,500	2000
81		Driving Schools	Per Annum		
		CAT A - Above 6 Vehicles		450	350
		CAT B - 4 - 6 Vehicles		300	200
		CAT C - 1 - 3 Vehicles		150	100
82		Educational Institutions – Private	Per Annum		
	i.	Pre-school Facilities			
		CAT A - Day Care/Crèche/Nursery/KG/ preschool		1,100	750
		CAT B - Day Care/Crèche/Nursery/KG middle Class		350	300
		CAT C - Day Care/Crèche/Nursery		250	250
		CAT D - Day Care/Crèche		200	150
		CAT E - Day Care or Crèche or Nursery or KG only		100	80
	ii.	Primary Schools/Junior High Schools			
		CAT 'A'		1,700	1000
		CAT 'B'		1,100	600
		CAT 'C'		200	150
		CAT 'D'		150	100
	iii.	Senior High/Technical Schools			
		CAT 'A'		1,500	1200
		CAT 'B'		1,000	800
		CAT 'C'		750	500
	iv.	Training & Vocational Institutions			
		CAT A - Fashion Designing School		800	600
		CAT B - Catering School		500	400
		CAT C - Floral Training School		400	350
		CAT D - Cosmetologist/Beauticians		300	250
	v.	Tertiary Schools			
		CAT A - Degree and above		3,300	2500
		CAT B - Diploma		1,800	1000
		CAT C - Certificates		1,500	700
	vi.	Computer Schools/ Training Centre			
		CAT A - International		1,100	800

Main Item	Sub item	Description of Item	Frequency/ Measure	District Upper Limit	2024
		CAT B - Local (Big)	600	400	
		CAT C - Local (Small)	300	200	
	vii.	<i>Special Tutoring (Professional Part-Time classes/Remedial School)</i>	600	350	
	viii.	<i>Media Schools</i>	180	150	
	ix.	<i>Private Library</i>	180	150	
83		Egg Dealers	Per Annum		
		CAT A - Wholesale	120	100	
		CAT B - Retail Shops	75	60	
		CAT C - Mobile Retail	60	50	
84		Electrical Appliances	Per Annum		
		New & Second-hand			
		CAT A - Importers/Wholesalers	2,500	1500	
		CAT B - Wholesalers	1,600	1000	
		CAT C - Retailers (Large)	1,500	800	
		CAT D - Retailers - (Small)	800	600	
		CAT E - Table Top	120	100	
85		Electrical Security Fencing Companies	Per Annum		
		CAT A - Large Scale	360	300	
		CAT B - Small Scale	180	150	
86		Electronic/Home Appliances/Shops	Per Annum		
		New & Second Hand			
		CAT A - Importers/Wholesalers (Large)	2,500	2000	
		CAT B - Importers/Wholesalers (Small)	2,100	1800	
		CAT C - Wholesalers cum Retailers (Large)	1,800	1500	
		CAT D - Wholesalers cum Retailers (Small)	1,500	1200	
		CAT E - Retailers (Shops and Containers - Large)	1,200	1000	
		CAT F - Retailers (Shops and Containers - Small)	900	500	
		CAT G - Retailers (Table Top- Large)	600	300	
		CAT H - Retailers Table Top - Small)	300	200	
87		Electronic/Home Appliance Parts Dealers	Per Annum		
		CAT 'A'	250	150	
		CAT 'B'	160	120	
		CAT 'C'	100	80	
88		Electronic Media (Radio) Operators	Per Annum		
		CAT A - National & Inter-Regional	2,100	1800	
		CAT B - Regional	1,500	1300	
		CAT C - District	1,200	800	
		CAT D - Community	500	500	
		CAT E - Information Centres (Urban)	150	120	
		CAT F - Information Centres (Rural)	100	80	

Main Item	Sub Item	Description of Item	Frequency/ Measure	District Upper Limit	2024
89		Electronic Media (Television) Operators	Per Annum		
		CAT A - Very Large Scale		4,200	3000
		CAT B - Large Scale		3,600	2500
		CAT C - Medium Scale		2,500	2000
		CAT D - Small Scale		1,200	1000
90		Embossment Centres	Per Annum		
		CAT A - Vehicle Embossment Company		750	500
		CAT B - Stickers' Distributors		75	50
91		Exporters of General Goods	Per Annum		
		CAT A - Cash Crops		4,000	2000
		CAT B - Timber		6,000	5000
		CAT C - Food Crops		3,300	1500
		CAT D - African Clothing/Ornaments		2,500	1000
		CAT E - Footwear		750	500
92		Fabric Dealers – Manufacturing	Per Annum		
		CAT A - Large Scale		600	400
		CAT B - Medium Scale		450	300
		CAT C - Small Scale		150	100
93		Fabric Dealers – Sales	Per Annum		
		CAT A - Imports/Wholesale		900	500
		CAT B - Wholesale and Retail		600	300
		CAT C - Wholesale		250	200
		CAT D - Retail		120	80
		CAT E - Table Top		50	40
94		Feed Mills (Poultry, Pets, Fish etc.) – Production	Per Annum		
		CAT 'A'		750	500
		CAT 'B'		300	200
		CAT 'C'		150	100
95		Feed Sellers	Per Annum		
		CAT A - Wholesalers		200	150
		CAT B - Distributors		120	100
		CAT C - Retailers		60	50
96		Film Production/Distribution	Per Annum		
		CAT A - Film Production cum Distribution		750	
		CAT B - Film Production		600	
		CAT C - Film Distribution		350	
		CAT D - Small Scale of CAT B or C		200	

Main Item	Sub Item	Description of Item	Frequency/ Measure	District Upper Limit	2024
97		Financial Institutions (Banking)	Per Annum		
		CAT A - Central Bank		24,000	20000
		CAT B - Main/Head Office		15,000	11000
		CAT C - Regional Office		12,000	10000
		CAT D - Branch/District Office		7,500	5000
		CAT E - Agency Office		3,000	2000
		CAT F - Rural Bank		3,500	3000
		CAT G - Agency Office (Rural Bank)		1,000	800
		CAT H - Mobilisation Centres/Vans		250	200
98		Financial Institutions (Non-Banking)	Per Annum		
i.		<i>Insurance Companies, Debt Servicing Companies, Security Discount Houses etc.</i>			
		CAT A - Head Office		13,200	10000
		CAT B - Regional Office		7,500	5000
		CAT C - Branch Office		4,000	3000
		CAT D - Agency Office		2,000	1500
ii.		<i>Micro-Finance Institutions</i>			
-		Savings and Loans Company			
		CAT A - Head Office		2,700	2000
		CAT B - Regional Office		1,500	1000
		CAT C - Branch Office		900	700
		CAT D - Collection Points		350	250
		CAT E - Susu Collectors		200	150
-		Money Lending			
		CAT 'A'		1,100	800
		CAT 'B'		600	400
		CAT 'C'		300	200
-		Mobile Money			
		CAT 'A'		250	200
		CAT 'B'		120	120
-		Forex Bureaus			
99		Fire Extinguisher Dealers	Per Annum		
		CAT 'A'		250	200
		CAT 'B'		120	100
100		Fish Farming Companies	Per Annum		
		CAT A - Large Scale		150	150
		CAT B - Medium Scale		100	100
		CAT C - Small Scale		50	50
101		Fishing Nets and Accessories Dealers	Per Annum		
		CAT A - Importers/Wholesalers		600	400
		CAT B - Wholesalers		500	300
		CAT C - Retailers		200	150
		CAT D - Table Top		40	40

Main Item	Sub Item	Description of Item	Frequency/ Measure	District Upper Limit	2024
102		Florist and Allied Products	Per Annum		
		CAT A - Natural (Large Scale)		300	300
		CAT B - Natural (Medium Scale)		250	250
		CAT C - Natural (Small Scale)		200	200
		CAT D - Artificial (Large Scale)		250	250
		CAT E - Artificial (Small Scale)		120	50
103		Freight Forwarding Operators	Per Annum		
		CAT A - Large Scale		24,000	20000
		CAT B - Medium Scale		15,000	12000
		CAT C - Small Scale		9,000	7000
104		Funeral Homes and Mortuaries	Per Annum		
		CAT A - Morgue, hearse, cremation, pall bearers and other facilities		3,500	3000
		CAT B - Morgue only		2,000	1500
105		Funeral – Undertaker's Licence	Per Annum		
106		Furniture Showroom	Per Annum		
		CAT A - Large Scale		2,100	1500
		CAT B - Medium Scale		1,500	1000
		CAT C - Small scale		1,000	500
107		Gift Shops	Per Annum		
		CAT A - Large Scale		120	100
		CAT B - Small Scale		50	50
108		Glass Sellers (Tainted /Plain)	Per Annum		
		CAT A - Large Scale		600	500
		CAT B - Medium Scale		500	400
		CAT C - Small Scale		300	250
109		Gold Dealers	Per Annum		
		CAT A - Gold Refinery		3,000	2300
		CAT B - Gold Merchants		1,500	1300
		CAT C - Goldsmith		750	500
110		Hair & Beauty Service Providers	Per Annum		
		CAT A - Beauty Parlour and School		1,200	1000
		CAT B - Beauty Parlour		750	500
		CAT C - Salon with pedicure, manicure, braiding/weaving		600	300
		CAT D - Big Salon		120	80
		CAT E - Small Salon		75	50
		CAT F - Braiding and Weaving Only		300	80
		CAT G - Braiding Only		100	60

Main Item	Sub Item	Description of Item	Frequency/ Measure	District Upper Limit	2024
111		Harbours	Per Annum		
		CAT A - Merchandise Harbours		78,000	
		CAT B - Fishing Harbours		7,500	
112		Hawkers Licence	Per Month		
		CAT A - Barbers		5.00	5.00
		CAT B - Used Shoe Sellers		6.00	6.00
		CAT C - Used Clothe Sellers		6.00	6.00
		CAT D - Herbal Medicine Sellers		4.00	4.00
		CAT E - Watch/Necklace Sellers		5.00	5.00
		CAT F - Confectionary Sellers		4.00	4.00
		CAT G - Cloth and Material Sellers		7.00	7.00
		CAT H - Leather Product Sellers		4.00	4.00
		CAT I - Foodstuff Sellers		4.00	4.00
		CAT J - Others		3.00	3.00
113		Haulage Companies	Per Annum		
		CAT 'A'		2,400.00	2,000.00
		CAT 'B'		1,500.00	1,200.00
114		Health Facilities – Private	Per Annum		
i.		Dental Clinics			
		CAT A - Large Scale		350.00	350.00
		CAT B - Medium Scale		250.00	250.00
		CAT C - Small Scale		120.00	120.00
ii.		Eye Clinics			
		CAT A - Large Scale		350.00	350.00
		CAT B - Small Scale		200.00	200.00
iii.		Hospitals/Clinics			
		CAT A - Specialised (Chiropractic /Homeopathic etc.)		1,800	1500
		CAT B - In and Outpatient		1,200	1000
		CAT C - Outpatient		600	400
iv.		Maternity Homes			
		CAT A - General Services		200	150
		CAT B - Midwifery Services		110	100
v.		Medical Laboratory Facilities			
		CAT A - General Services		1,000	800
		CAT B - Specialised Services		550	450
		CAT C - Ordinary Services		300	200
vi.		Physiotherapy Centres			
		CAT A - Large Scale		300	250
		CAT B - Medium Scale		250	200
		CAT C - Small Scale		200	150
vii.		Licenced Herbal Medicine Units			
		CAT A - Foreign Clinics and Shops		1,700	1000
		CAT B - Foreign Clinics or Shops		1,000	800

Main Item	Sub item	Description of Item	Frequency/ Measure	District Upper Limit	2024
		CAT C - Clinic and Medicine Producers (Local)	750	500	
		CAT D - Clinic Only (Local)	600	400	
		CAT E - Medicine Producers Only (Local)	550	350	
		CAT F - Herbal Shops (Local)	250	200	
		CAT G - Shop on wheel (Mobile)	350	300	
115		Hearse/Ambulance Services	Per Annum		
		CAT A - Large Scale (Above 5 Vehicles)	600	400	
		CAT B - Medium Scale (3-5 Vehicles)	450	300	
		CAT C - Small Scale (1-2 Vehicles)	300	200	
116		Ice Cream/Yoghurt Dealers	Per Annum		
		CAT A - Manufacturers (Very Large Scale)	4800		
		CAT B - Manufacturers (Large Scale)	4500		
		CAT C - Manufacturers (Medium Scale - Local Producers)	3000		
		CAT D - Manufacturers (Small Scale -Local Producers)	1,250		
		CAT E - Wholesale/Depot	900	500	
		CAT F - Retail	250	200	
117		Interior Decorators	Per Annum		
		CAT A - Companies	250	200	
		CAT B - Individuals	150	100	
118		Jewellery Shops	Per Annum		
		CAT.A - Retail (Large)	1,000	500	
		CAT B - Retail (Medium)	350	250	
		CAT C - Retail (Small)	200	150	
		CAT D - Table Top	50	50	
119		Jewellery Repairers (watches/bracelets, etc.)	Per Annum		
		CAT 'A'	100	100	
		CAT 'B'	50	50	
120		Job Placement Agencies	Per Annum		
		CAT 'A'	1,200		
		CAT 'B'	450		
		CAT 'C'	200		
121		Landscapers/Horticulturalists	Per Annum		
		CAT A - Large Scale	120	100	
		CAT B - Medium Scale	90	90	
		CAT C - Small Scale	60	60	
122		Laundry Services	Per Annum		
		CAT A - Large Scale	550	400	
		CAT B - Medium Scale	300	200	
		CAT C - Small Scale	75	50	

Main Item	Sub item	Description of Item	Frequency/ Measure	District Upper Limit	2024
123		Leather Works	Per Annum		
		CAT A - Producers (Donkey Skin)		4,500	
		CAT B - Producers (Industrial)		600	
		CAT C - Producers (Handmade)		200	
		CAT D - Repairers		50	
124		Licenced Arms & Ammunition Dealers	Per Annum		
		CAT 'A'		6000	4000
		CAT 'B'		3000	2000
125		Livestock Farms	Per Annum		
		CAT A - Very large-sized		1,000	650
		CAT B - Large-sized		750	550
		CAT C - Medium-sized		500	350
		CAT D - Small-sized		300	200
		CAT E - Very Small-sized		100	80
126		Lottery Business Operators	Per Annum		
		CAT A - National Lotto Authority		10,500	9000
		CAT B - National Marketing Companies/Agents		2,000	1500
		CAT C - Lotto Receiver		400	120
127		Lumber Business	Per Annum		
		CAT 'A'		6,000	4500
		CAT 'B'		3,000	2000
128		Manufacturing/Processing Companies	Per Annum		
		CAT A - International (Large Scale)		28,000	18000
		CAT B - International (Medium Scale)		22,500	12500
		CAT C - International (Small Scale)		17,500	9000
		CAT D - National (Large Scale)		14,000	7500
		CAT E - National (Medium Scale)		9,000	6000
		CAT F - National (Small Scale)		6,000	5000
		CAT G - Local (Large Scale)		5,500	4000
		CAT H - Local (Medium Scale)		5,000	3500
		CAT I - Local (Small Scale)		3,500	3000
129		Markets & Other Facilities' Management Companies	Per Annum		
		CAT A - Large Scale		10,000	7000
		CAT B - Medium Scale		5,500	400
		CAT C - Small Scale		1,100	800
130		Mattress/Foam Products Dealers	Per Annum		
		CAT A - Manufacturers		3,600	3000
		CAT B - Wholesalers with showrooms		600	500
		CAT C - Retailers (Medium Scale)		300	250
		CAT D - Retailers (Small Scale)		150	100

Main Item	Sub item	Description of Item	Frequency/ Measure	District Upper Limit	2024
131		Media Houses	Per Annum		
		CAT A - Large Scale		1,100	1000
		CAT B - Medium Scale		600	500
		CAT C - Small Scale		60	60
132		Medical Supply Companies	Per Annum		
		CAT 'A'		750	650
		CAT 'B'		550	500
		CAT 'C'		300	200
133		Metal Fabricators	Per Annum		
		CAT A - Filling Station Sheds/Trailers/Underground Tanks Moulding		27,000	15000
		CAT B - Agro Processing Machines Surface Tanks		2,000	1500
		CAT C - Domestic Milling Machines		750	600
		CAT D - Canopies and Scaffolding		400	350
		CAT E - Pot, Coal pots and Sheet moulders		200	150
		CAT F - Chairs and beds, etc.		150	100
134		Milling Businesses	Per Annum		
		CAT A - Above 3 Machines		100	100
		CAT B - 2-3 Machines		60	60
		CAT C - 1 Machine Only		30	30
135		Mineral Water Producers	Per Annum		
		CAT A - Bottled, Sachet & Filtered Water		1,300	1100
		CAT B - Bottled & Sachet Water		1,000	800
		CAT C - Sachet Water		500	500
136		Mineral Water Distribution/Sales	Per Annum		
		CAT A - Depot		450	400
		CAT B - Wholesale		300	250
		CAT C - Retail (Large)		150	100
		CAT D - Retail (Medium)		60	50
		CAT E - Retail (Small)		25	25
137		Mineral Marketing Companies	Per Annum		
		CAT 'A'		10,000	8000
		CAT 'B'		6,000	4000
		CAT 'C'		3,500	2500
138		Mine Waste Companies	Per Annum		
		CAT 'A'		15,000	10000
		CAT 'B'		11,000	7000

Main Item	Sub item	Description of Item	Frequency/ Measure	District Upper Limit	2024
139		Mining Companies' Registration	Onetime Payment		
		CAT A - Large Scale		9,000	7500
		CAT B - Small Scale		7,500	6000
		CAT C - Prospecting		6,000	5000
		CAT D - Publication		3,500	2500
		CAT E - Salt Mining		600	500
140		Mining Operating Licence	Per Annum		
		CAT A - Large Scale		50,000	45000
		CAT B - Medium Scale		30,000	25000
		CAT C - Small Scale		7,000	5500
		CAT D - Salt Mining		3,500	2500
141		Mining Sub-Contractors	Per Annum		
		CAT A - Explorers etc.		25,000	20000
		CAT B - Haulage etc.		9,000	7000
		CAT C - Medical Services, Consultants, Technicians etc.		2,500	2000
		CAT D - Transport Services & Catering Services		3,000	2500
		CAT E - Other Professional Services		2,000	1500
142		Mobile Phone & Accessories Sales/Assembling/Repairs	Per Annum		
		CAT A - Import/Assembling Wholesale/Retail/Repairs		1,500	1200
		CAT B - Import/Wholesale/Retail/Repairs		1,000	800
		CAT C - Retail/Repairs		300	300
		CAT D - Retail Only		150	150
		CAT E - Repairs Only		120	120
		CAT F - Repairs Only (Small)		90	90
143		Mobile Phone Cards Sales	Per Annum		
		CAT A - Distribution/Retail		300	300
		CAT B - Distribution Only		250	250
		CAT C - Retail		50	50
144		Mobile Sales Vans (Per Vehicle)	Per Annum	250	250
145		Musical Instrument Sales	Per Annum		
		CAT A - Wholesale/Retail		100	100
		CAT B - Retail (Medium)		60	60
		CAT C - Retail (Small)		45	45
146		Non-Governmental Institutions Registration	Onetime Payment		
		CAT A - International NGOs/CSOs		200	200
		CAT B - Local NGOs/CSOs		150	150
		CAT C - Community CSOs/CSOs		75	75

Main Item	Sub Item	Description of Item	Frequency/ Measure	District Upper Limit	2024
147		Non-Governmental Institutions (Renewal)	Per Annum		
		CAT A - International NGOs/CSOs		120	120
		CAT B - Local NGOs/CSOs		75	75
		CAT C - Community NGOs/CSOs		50	50
148		On-line Trading	Per Annum	350	350
149		Optical Services	Per Annum		
		CAT A - Large Scale		350	350
		CAT B - Medium Scale		350	350
		CAT C - Small Scale		75	75
150		Paper Product Companies	Per Annum		
		CAT 'A'		450	350
		CAT 'B'		350	250
		CAT 'C'		300	200
151		Petrochemical Companies	Per Annum		
		CAT A - Oil Exploration		27,000	22000
		CAT B - Refineries		22,500	20000
		CAT C - Gas Processing Plants		18,000	15000
		CAT D - Oil Import/Storage		9,000	8000
		CAT E - Transportation and Storage of CAT A		9,000	8000
		CAT F - Transportation and Storage of CAT B		7,500	6500
		CAT G - Bulk Oil Distribution Companies of CAT A		9,000	8000
		CAT H - Bulk Oil Distribution Companies of CAT B		4,200	4000
152		Pharmaceutical Companies	Per Annum		
		CAT A - Manufacture		3,000	3000
		CAT B - Wholesale		1,500	1500
		CAT C - Wholesale cum retail		1,800	1800
		CAT D - Pharmacy/Chemist Shop (Large)		1,000	800
		CAT E - Pharmacy/Chemist Shop (Medium)		500	400
		CAT F - Licensed Chemical Shop		270	250
153		Photographers / Video Operators	Per Annum		
		CAT A - Photo/Video Company with Labs		550	400
		CAT B - Photo/Video Company without Labs		225	200
		CAT C - Photographic Laboratory		210	150
		CAT D - Photo Shops/Studio		120	120
		CAT E - Individual video and photography operators		45	45
154		Plastic Processing and Manufacturing Companies	Per Annum		
		CAT A - Bulk Product Lines (e.g. tanks, pipelines)		1,500	
		CAT B - Light product lines (e.g. Plastic chairs)		1,200	
		CAT C - Others (Household wares)		900	
		CAT D - Polyethylene		300	

Main Item	Sub Item	Description of Item	Frequency/ Measure	District Upper Limit	2024
155		Plastic Product Sales	Per Annum		
		CAT A - Wholesale (Large)		250	220
		CAT B - Wholesale (Small)		150	120
		CAT C - Retail (Large)		75	70
		CAT D - Retail (Medium)		60	50
		CAT E - Retail (Small)		50	45
		CAT F - Polyethylene Sellers		35	30
156		Plywood Manufacturers	Per Annum	2,100	
157		Plywood Sellers	Per Annum		
		CAT 'A'		500	450
		CAT 'B'		300	250
		CAT 'C'		200	180
		CAT 'D'		150	120
158		Poultry Farms	Per Annum		
		CAT A - Above 2000 Birds		350	300
		CAT B - Up to 2000 Birds		250	200
		CAT C - Up to 1000 Birds		200	150
		CAT D - Up to 500		100	80
159		Power & Energy Dealers			
		CAT A - Thermal Plant Construction Contractors		14,000	11000
		CAT B - Energy and Power Producers		40,000	35000
		CAT C - Retailers		20,000	16000
		CAT D - Sub Contractors (Technical & Civil Works)		14,000	11000
		CAT E - Sub Contractors (Other Services)		10,000	8000
160		Printing Houses	Per Annum		
		CAT A - Large Scale		2,500	2000
		CAT B - Medium Scale		2,000	1800
		CAT C - Small Scale		1,000	800
		CAT D - Binders		500	400
		CAT E - Others		200	150
		CAT F - Newspaper/Periodicals Vendors		50	50
161		Private Meat Van	Per Annum	60	60
162		Private Recreational Parks	Per Annum		
		CAT A - Large Scale		750	650
		CAT B - Medium Scale		550	500
		CAT C - Small Scale		400	350

Main Item	Sub Item	Description of Item	Frequency/ Measure	District Upper Limit	2024
163		Private Security	Per Annum		
	CAT 'A'			2,500	2000
	CAT 'B'			2,000	1500
	CAT 'C'			1,200	1000
164		Professional Firms/Individuals	Per Annum		
i.	<i>(Architectural, Auditing, Accounting, Engineering, Legal Firms etc.)</i>				
	CAT A - International			2,000	1500
	CAT B - National			1,500	1200
	CAT C - Regional			1,200	1000
	CAT D - Local			1,000	700
	CAT E - Partnership			750	500
	CAT F - Solo			500	300
	CAT G - Others			300	200
ii.	<i>Draughtsmanship Business</i>				
	CAT 'A'			250	250
	CAT 'B'			120	120
165		Publishing Houses	Per Annum		
	CAT A - Publishing Cum Wholesale			2,100	2000
	CAT B - Publishing and Retail Outlets			1,800	1500
	CAT C - Publishing Only			1,000	800
166		Quarry/Sand Operators	Per Annum		
	CAT A - Mechanised Quarry (Large)			1,500	1200
	CAT B - Mechanised Quarry (Small)			1,100	1000
	CAT C - Sand Winning			300	300
	CAT D - Stone Contractors			250	200
	CAT E - Manual Stone Crackers/Labourers			40	40
167		Real Estate Operators	Per Annum		
i.	<i>Agents</i>				
	CAT A - Large Scale			2,000	1500
	CAT B - Medium Scale			1,200	1000
	CAT C - Small Scale			600	500
ii.	<i>Developers</i>				
	CAT A - Large Scale			7,500	7000
	CAT B - Medium Scale			6,000	5000
	CAT C - Small Scale			5,000	4000
iii.	<i>Property Managers</i>				
	CAT A - Large Scale (International)			3,600	3000
	CAT B - Medium Scale (National)			1,200	1000
	CAT C - Small Scale (Local)			300	250

Main Item	Sub Item	Description of Item	Frequency/ Measure	District Upper Limit	2024
168		Recycling Plants/Companies	Per Annum		
	CAT 'A'			2,000	1500
	CAT 'B'			1,500	1200
	CAT 'C'			1,200	1000
	CAT 'D'			900	700
169		Refrigerator/Air Condition Mechanics	Per Annum		
	CAT 'A'			300	100
	CAT 'B'			250	80
170		Refuse Collection Companies	Per Annum		
	CAT 'A'			350	350
	CAT 'B'			250	250
171		Refuse Dump Container Managers	Per Annum		
	CAT 'A'			250	250
	CAT 'B'			200	200
	CAT 'C'			120	120
172		Registration of Associations	Per Annum		
173		Rubber Stamp Makers	Per Annum		
174		Safety Goods/Accessories	Per Annum		
	CAT 'A'			900	700
	CAT 'B'			600	
	CAT 'C'			500	
175		Scrap Metal Dealers	Per Annum		
	CAT A - Large Scale (Export)			1,200	1000
	CAT B - Medium Scale (Depot)			1,100	800
	CAT C - Small Scale (Collection Points)			350	300
176		Service/Filling Stations	Per Annum		
	CAT A - Fuel, Shopping Centre and Vulcanizing			4,200	4000
	CAT B - Fuel and Shopping Centres			3,500	3000
	CAT C - Fuel Only			2,500	2500
	CAT D - Surface Tank Points			350	350
	CAT E - Kerosene			200	150
	CAT F - LPG Retail Points of CAT A			1,200	1200
	CAT G - LPG Retail Points of CAT B			600	600
	CAT H - LPG Only (Large)			1,200	1200
	CAT I - LPG Only (Small)			500	500
177		Shipping Companies	Per Annum		33,000

Main Item	Sub Item	Description of Item	Frequency/ Measure	District Upper Limit	2024
178		Signage Makers	Per Annum		
		CAT A - Digital		500	400
		CAT B - Non-digital		400	300
179		Signage Writers	Per Annum		
		CAT A - Electronic		400	350
		CAT B - Manual		250	100
180		Spare Parts Sales Outlets (New)	Per Annum		
		Category A - Importers/Wholesalers Only		600	500
		Category B - Retailers (Large)		200	200
		Category C - Retailers (Medium)		120	120
		Category D - Retailers (Small)		60	60
181		Spare Parts Sales Outlets(Second-hand)	Per Annum		
		Category A - Second-Hand Engine Shops		350	300
		Category B - Retailers (Large)		200	150
		Category C - Retailers (Medium)		120	100
		Category D - Retailers (Small)		75	70
		Category E - Kiosk/Table Top		50	50
182		Straw Basket Weavers and Sales	Per Annum	40	35
183		Telecommunication Companies	Per Annum		
i.		<i>Internet (Data) Services Providers</i>			
		CAT 'A'		3000	2500
		CAT 'B'		1,500	1200
		CAT 'C'		600	500
ii.		<i>Phone and Internet Services Providers</i>			
		CAT A - Head Office		13,000	10000
		CAT B - Regional/Municipal Office		12,000	9000
		CAT C - Service Centres		9,000	7000
		CAT D - Outsourced Service Centres		6,000	5000
iii.		<i>Tower Infrastructure Centres</i>		6,000	5000
184		Terrazzo Making	Per Annum		
		CAT A - Two machines and above		350	300
		CAT B - One Machine		200	150
185		Timber Products Retail Outlets	Per Annum		
		CAT A - Large scale		600	600
		CAT B - Medium scale		350	350
		CAT C - Small scale		250	250

Main Item	Sub Item	Description of Item	Frequency/ Measure	District Upper Limit	2024
186		Toilet Operators (Private)	Per Annum		
		CAT A - Up to 24 Seater		250	200
		CAT B - 9-16 Seater		100	150
		CAT C - Up to 8 Seater		75	50
187		Tourism Licensed Facilities	Per Annum		
	A.	Accommodation Facilities			
	i.	<i>Hotels/ Beach Resorts/ Motels</i>			
		CAT A - Five Star		5,000	
		CAT B - Four Star		4,500	
		CAT C - Three Star		1,500	
		CAT D - Two Star		500	450
		CAT E - One Star		400	400
	ii.	<i>Guest Houses (4-9 Rooms)</i>		350	350
	iii.	<i>Budget Hotels</i>			
		CAT A - Association Members		150	130
		CAT B - Non-Association Members		250	220
	iv.	<i>Hostels (Private):</i>			
		CAT A - Above 50 Beds		1,000	800
		CAT B - 21-50 Beds		750	650
		CAT C - Up to 10 Beds		450	300
	B.	Beach Recreational Facility			
		CAT 'A'		600	500
		CAT 'B'		250	200
	C.	Body Building Gym			
		CAT A - Large Scale (Club Setting)		300	250
		CAT B - Medium Scale		200	150
		CAT C - Small Scale		100	100
	D.	Eating/Catering Houses			
	i.	<i>Restaurants</i>			
		CAT A - Grade 1		1,300	1000
		CAT B - Grade 2		800	600
		CAT C - Grade 3		600	500
	ii.	<i>Informal Catering Services</i>			
	-	Traditional Catering Establishments (chop bars)			
		CAT A - Grade 1		300	300
		CAT B - Grade 2		75	75
	-	Drinking Bars			
		CAT A - Grade 1		500	250
		CAT B - Grade 2		250	150
	-	Snack Bars			
		CAT A - Grade 1		400	300
		CAT B - Grade 2		140	120
	-	Outdoor Catering Establishments			
		CAT A - Grade 1		200	150
		CAT B - Grade 2		60	50

Main Item	Sub Item	Description of Item	Frequency/ Measure	District Upper Limit	2024
		- Local Fast Food Vendors			
		CAT A - Grade 1		150	100
		CAT B - Grade 2		75	70
	E. Event Houses				
		CAT A - Large Scale		1,000	800
		CAT B - Medium Scale		800	500
		CAT C - Small Scale		350	300
	F. Nightclubs and Theatres				
	i. <i>Nightclub</i>				
		CAT A - Grade 1		1,100	800
		CAT B - Grade 2		500	350
	ii. <i>Pub</i>				
		CAT A - Grade 1		600	500
		CAT B - Grade 2		250	200
	iii. <i>Movie House</i>				
		CAT A - Grade 1		850	700
		CAT B - Grade 2		500	450
	iv. <i>Theatre</i>				
		CAT A - Grade 1		3,600	2500
		CAT B - Grade 2		1,800	1500
		TV Centers		300	100
	G. Spa				
		CAT A - Spa with more than 3 add-on services		1,300	1000
		CAT B - Spa with 2 -3 add-on services		600	500
		CAT C - Spa Only		300	250
	H. Travel Trade Enterprises				
	i. <i>Travel and Tour Operators</i>				
		CAT A - With I.A.T.A. Licence		350	300
		CAT B - Without I.A.T.A. Licence		300	250
		CAT C - Tour Operators		250	200
	ii. <i>Car Hiring/Rental Services</i>				
		CAT A - Large Scale		600	500
		CAT B - Medium Scale		400	300
		CAT C - Small Scale		200	150
188	Transport Companies		Per Annum		
	i. <i>Road</i>				
		CAT A - With own Terminal		5,000	4500
		CAT B - Operating from Publicly Owned Terminal		4,500	4000
	ii. <i>Rail</i>				
				600	500
189	Transport Unions (Lorry park Operations)		Per Annum		
		CAT 'A'		1,200	1200
		CAT 'B'		900	900
		CAT 'C'		600	500

Main Item	Sub Item	Description of Item	Frequency/ Measure	District Upper Limit	2024
190		Treatment/Storage Plants	Per Annum		
i.	Gas Storage Plants			42,000	
ii.	Waste Treatment Plants				
	CAT A - Sewage			1,200	
	CAT B - E-waste			1,200	
	CAT C - Others			600	
191		Tyre/Battery Dealers – New	Per Annum		
	CAT A - Wholesale			1,200	1000
	CAT B - Retail			750	600
192		Tyre/Battery Dealers – Used	Per Annum		
	CAT A - Wholesale			1,100	1000
	CAT B - Retail			600	500
	CAT C - Wayside			200	150
193		Tyre Manufacturing	Per Annum		
	CAT A - Manufacturers			1,200	
	CAT B - Remoulding (OTR)			300	
194		TV & Radio Repairers	Per Annum	60	60
195		Urinal Operators (Private)	Per Annum		
	CATA - Large Scale			100	
	CAT B - Medium Scale			60	
	CAT C - Small Scale			40	
196		Vehicle – Driver's Registration	Onetime Payment		
	Taxi Licence			15	10
	Trotro/Bus Licence			25	20
	Heavy Duty Licence			40	35
	Multi-Purpose Licence			50	40
	Car Rental Licence			15	10
	Wheel Cart Licence			3	3
	Tractor Licence			30	25
	Truck Vehicle Licence			50	40
	Tanker Vehicle Licence			50	40
	Earth/ Excavating / Levelling Machinery Licence			60	50
197		Vehicle Stickers for Embossment	Per Annum		
i.	General				
	Taxi			35	15
	Heavy Duty			50	30
	Light Duty			45	20
	Multi-Purpose			25	20

Main Item	Sub Item	Description of Item	Frequency/ Measure	District Upper Limit	2024
		4 - Wheel Cart (Truck)	3	3	
		1 & 2- Wheel Cart	2	2	
		Tricycles/ Motorcycles (Per Unit)	35	10	
		Bicycle Per Unit)	20	5	
ii.	<i>Buses/Trotro</i>				
		46 Passengers and above	45	40	
		34 - 45 Passengers	35	30	
		24 - 33 Passengers	30	25	
		8 - 23 Passengers	25	20	
iii.	<i>Trucks</i>				
		Articulated / Timber Trucks	90	60	
		Cargo Trucks (Above 10 Tonnes)	55	50	
		Cargo Trucks / Kia (Below 10 Tonnes)	40	35	
	Tipper Trucks:				
		Up to 9.5 Cubic metres	60	50	
		10 - 14 Cubic metres	110	100	
		15 - 25 Cubic metres	150	130	
iv.	<i>Tankers</i>				
		1,100 - 1,500 Gallon Capacity	150	130	
		2,000 - 2,500 Gallon Capacity	200	130	
		3,000 - 7,000 Gallon Capacity	250	200	
v.	<i>Earth/ Excavating / Levelling Machinery</i>				
		Bitumen Distributor	450	400	
		Bitumen Tanker	300	400	
vi.	<i>Bulldozers</i>				
		- D. 6	150	140	
		- D. 7	250	200	
		- D 8	300	250	
		Dumper	150	120	
		Excavator	250	300	
		Flat Truck	350	300	
vii.	<i>Forklift</i>				
		21 tonnes and Above	150	120	
		1 - 20 tonnes	120	100	
viii.	<i>Crane Mounted</i>				
		60 - 100 tonnes	45	40	
		101 - 150 tonnes	60	50	
		151 - 250 tonnes & Above	75	70	
		Prime Mover	350	300	
		Motor Grader (125 HPL)	250	200	
		Pavement Compactor	110	100	
		Pavement Roller	110	100	
		Low Loader	110	100	
		Road Roller	110	100	
		Tipping Trailer & Tractor	150	120	
		Pay Loaders	110	100	

Main Item	Sub item	Description of Item	Frequency/ Measure	District Upper Limit	2024
		Small Track-excavators		150	120
		Large Track-excavators		250	200
		Vibrator Roller		110	100
		Wheel Loader		110	100
		Excavator Loader		110	100
		Wheel Tractor		110	100
		Air Compressor		110	100
		Static Roller (10-12)		110	100
		Plate Compactor		110	100
198	ix. Other Vehicles				
		Cesspit Emptier		250	200
		Hearse		110	100
		Towing Truck		75	70
		Tractors		110	100
		Roll-on Roll-off		40	35
199	Veterinary Clinic / Hospital		Per Annum		
		CAT A - Vet, Lab and Shop		600	500
		CAT B - Vet and Shop		350	300
		CAT C - Vet Only		250	200
		CAT D - Shop Only		200	150
200	Warehouse (Private)		Per Annum		
i.	Customs Bonded Warehouse/Container Depot				
		CAT 'A'		4,800	4000
		CAT 'B'		4,100	3500
		CAT 'C'		3,000	2500
		CAT 'D'		2,500	2000
ii.	Un-bonded Warehouse				
		CAT A - 100m x 70m		6,000	5000
		CAT B - 80m x 50m		3,000	2500
		CAT C - 60m x 30m		1,200	1000
		CAT D - Others		300	250
201	Windscreen Dealers		Per Annum		
		CAT 'A'		250	200
		CAT 'B'		150	100
		CAT 'C'		100	80
202	Windscreen Repairers		Per Annum		
		CAT 'A'		100	80
		CAT 'B'		80	60
		CAT 'C'		60	50

Main Item	Sub Item	Description of Item	Frequency/ Measure	District Upper Limit	2024
202		Wood Fuel	Per Annum		
		CAT A - Charcoal Producers		120	100
		CAT B - Firewood Sellers (Large)		120	100
		CAT C - Firewood Sellers (Medium)		60	50
		CAT D - Firewood Sellers (Small)		30	25
		CAT E - Charcoal Sellers		30	25

REVENUE UPPER LIMITS

LICENCES/PERMITS LOCAL GOVERNANCE ACT 2016 (ACT 936) SECTION 137 PERMITS

1	Building Plans and Permits	Per Project	
	Jacket/Application Forms		60.00
2	BUILDING PROCESSING FEE (Non-Refundable Deposit)		
i.	RESIDENTIAL		
	General residential development (1storey)		160.00
	2 storey residential development		200.00
	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)		500.00
	Apartments	Per Unit	170.00
ii.	COMMERCIAL		
	Filling Station		900.00
	Shops		
	Up to 2 storey shops development		350.00
	Shops development (below a gross floor area of 450m ²)		500.00
	Shops development (above gross floor area of 450m ²)	600.00	
	Hotels		
	2 Storey Hotel building		350.00
	Storey Hotel building		450.00
	Hotel Building (above a gross floor area of 450m ²)		1,000.00
	Restaurants		
	Single storey restaurant		270.00
	2 storey restaurant		300.00
	3 storey restaurant		350.00
	Restaurant Building with gross floor area above 450m ²		900.00
	Multi-storey parking facility		
	2 storey parking facility		
	3 storey parking facility		
	Parking facility (above a gross floor area of 450m ²)		
	Banking hall		
	1 storey Banking hall		350.00
	2 storey Banking hall		500.00
	3 storey Banking hall		750.00

Main Item	Sub Item	Item Description	Unit of Measure	2024
		Formula		
		Banking hall with a gross floor area above 450m ²		2,000.00
		Radio/TV station building		
	1	storey building		350.00
	2	storey building		500.00
	3	storey building		600.00
		Radio/TV station building with gross floor area above 450m ²		1,500.00
		Telecommunication Mast		6,500.00
		Printing houses		
	1	storey printing house		
	2	storey printing house		
	3	Storey printing house		
		Printing house building with gross floor area above 450m ²		
		Funeral home		
		CAT A - 3 storey funeral home		
		CAT B - 2 storey funeral home		
		CAT C - storey funeral home		
		Funeral home building with gross floor area above 450m ²		
iii.	CIVIC AND CULTURAL			
		Offices		
		Up to 2 storey office		300.00
	3	storey office		420.00
		Office building with gross floor area above 450m ²		1,000.00
		Churches/mosque		
	1	storey church/mosque		250.00
	2	storey church/mosque		300.00
	3	storey church/mosque		400.00
		Church/Mosque building with gross floor area above 450m ²		1,000.00
		Hospital/clinic/laboratory		
	1	storey Hospital/clinic/laboratory		300.00
	2	storey Hospital/clinic/laboratory		450.00
	3	storey Hospital/clinic/laboratory		550.00
		Hospital/clinic/laboratory building with gross floor area above 450m ²		1,200.00
iv.	FACTORIES/INDUSTRIAL BUILDINGS			
		Ware house (storage only)		
	1	storey Ware house (storage only)		200.00
	2	storey Ware house (storage only)		250.00
	3	storey Ware house (storage only)		300.00
		Ware house building with gross floor area above 450m ²		800.00
		Ware house and Office		
	1	storey Ware house and Office		250.00
	2	storey Ware house and Office		300.00
	3	storey Ware house and Office		400.00
		Warehouse/Office building with gross floor area above 450m ²		1,000.00
		Ware house and Residence		

Main Item	Sub Item	Item Description	Unit of Measure	2024
		1 storey Warehouse & Residence		250.00
		2 storey Warehouse & Residence		300.00
		3 storey Warehouse & Residence		400.00
		Warehouse/residence building with gross floor area above 450m ²		1,000.00
		Factories		
		Up to 2 storey factory		400.00
		Up to 3 storey factory		550.00
		Factory with gross floor area above 450m ²		1,500.00
		Industrial complex		
		Up to 2 storey industrial complex		
		Up to 3 storey industrial complex		
		Industrial Complex with gross floor area above 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
		Pre-school building with gross floor area above 450m ²		700.00
		Basic School		
		1 storey basic school		250.00
		2 storey basic school		360.00
		3 storey basic school		500.00
		Basic School building with gross floor area above 450m ²		1,200.00
		Second Cycle School		
		1 storey second cycle school		500.00
		2 storey second cycle school		600.00
		3 storey second cycle school		750.00
		Second Cycle School building with gross floor area above 450m ²		1,800.00
		Basic and second cycle		
		1 storey basic and second cycle school		700.00
		2 storey basic and second cycle school		850.00
		3 storey basic and second cycle school		950.00
		Basic & Second Cycle School building with gross floor area above 450m ²		2,400.00
		Vocational/Technical		
		1 storey vocational/technical school		700.00
		2 storey vocational/technical school		850.00
		3 storey vocational/technical school		950.00
		Vocational/Technical school building with gross floor area above 450m ²		2,400.00
		Tertiary		
		1 storey private tertiary school building		
		2 storey private tertiary school building		
		3 storey private tertiary school building		
		Private Tertiary School building with gross floor area above 450m ²		
		Driving Schools		
		1 storey private driving school		600.00
		2 storey private driving school		750.00

Main Item	Sub Item	Item Description	Unit of Measure	2024
		3 storey private driving school		800.00
		Private Driving School building with gross floor area above 450m ²		2,400.00
vi.	<i>OPEN SPACE & RECREATIONAL DEVELOPMENT</i>			
		Sports complex		1,200.00
		Events centre		900
vii.	<i>Renovation/Rehabilitation/Refurbishment</i>			1,820
viii	<i>Planning Permission in Principle (AIP)</i>			6,500
ix.	<i>Hoarding (Non-residential)</i>			1,220
x	<i>Demolishing</i>			1,820
xi.	<i>Certificate of Habitation/Occupancy</i>			
	Commercial			
	CAT 'A'			5,500
	CAT 'B'			2,750
	Industrial			
	CAT 'A'			6,000
	CAT 'B'			3,000
	Civic & Cultural			
	CAT 'A'			5,500
	CAT 'B'			2,750
	Residential			250
xii.	<i>Temporary Structures</i>			100.00
xiii	<i>Validation of Spatial Data</i>			
	Checking of Site			
	0.16 acre			30.00
	0.17 acre - 0.32 acre			90.00
	0.33 acre - 1 acre			120.00
	Above 1 acre			150.00
	Tracing/Extract of Site			
	0.16 acre			70.00
	0.17 acre - 0.32 acre			180.00
	0.33 acre - 1 acre			300.00
	Above 1 acre			420.00
	Zoning Comments			
	0.16 acre			120.00
	0.17 acres - 0.32 acre			180.00
	0.33 acre - 1 acre			300.00
	Above 1 acre			420.00
	Surveying/Demarcation			
	0.16 acre			180.00
	0.17 acre - 0.32 acre			300.00
	0.33 acre - 1 acre			480.00
	Above 1 acre			600.00

Main Item	Sub Item	Item Description	Unit of Measure	2024
3		PERMIT CHARGES		
	A.	New Development		
	i.	<i>Building/Permanent Structure</i>	Cost of construction	0.35%
	ii.	<i>Hoarding Permit (only)</i>	Per metre	4.00
	iii.	<i>Fence Wall Permit (only)</i>	Per metre	5.00
	iv.	<i>Mast Permit (Installation)</i>	One Time Payment	
	B.	Building Permit Renewal (upon expiration of original permit/extension of time)		
	i.	<i>Residential</i>		200.00
	ii.	<i>Commercial</i>		700.00
	iii.	<i>Factories/ Industrial</i>		950.00
	iv.	<i>Civic & Cultural</i>		1,900.00
	v.	<i>Open Space & Recreational Development</i>		1,200
	vi.	<i>Educational</i>		950.00
	vii.	<i>Renewal for Temporary Structures</i>		90.00
	C.	Permit to repair/renovate/ rehabilitate/refurbish/convert		
	i.	<i>Telecommunication Mast</i>		
	ii.	<i>All Others Structures</i>	0.40% of Renovation Cost	
	D.	Temporary Structure Permit (Constructional Site)		
	i.	<i>Industrial/Commercial Properties/Office</i>		210.00
	ii.	<i>Mixed Use</i>		150.00
	iii.	<i>Residential</i>		90.00
	E.	Other Temporary Structures Permit (Provisional Site)		
	i.	<i>Containers/Sealed Metal</i>		300.00
	ii.	<i>Container (Fabricated Metals)</i>		150.00
	iii.	<i>Sheds</i>		100.00
	iv.	<i>Wooden Kiosks</i>		75.00
	F.	Other Charges		
	i.	<i>Certified True Copy</i>	Cost of reproducing new documents	
	ii.	<i>Certificate of Habitation(COH)</i>	% of Prevailing Building Permit Fee	17%
	iii.	<i>Demolition Permit</i>	Per case	600.00
	iv.	<i>Permit For Construction:</i>		
		Swimming Pool		200.00
		Fountain/Water Falls		200.00
		Tennis Court/Volley Ball/Basket		200.00

Main Item	Sub Item	Item Description	Unit of Measure	2024
		Ball		200.00
		Football Pitch		1,000.00
		Outdoor Jacuzzi		150.00
v.		Road Crossing (Cutting) Permit Fees:		
		Asphalt Roads		18.00
		Paved/Surfaced Dressed Road	Per Metre	8.00
vi.		Thrust Boring		
		Asphalt Pavement Road	Per Metre	15.00
		Surface Dressed Road	Per Metre	10.00
vii.		Permit For Construction of Additional Septic Tank		
		Residential	Per Tank	50.00
		Commercial and Industrial	Per Tank	110.00
viii.		Permit For Construction of Additional Tanks		
		Filling Stations and Others	Per Tank	
ix		Construction of Road, Kerbs, Gutters by Estate Developers		1% of Cost of Dev't

APPROVAL FEES FOR LAND APPLICATION

SUB-DIVISIONS

i. Residential

1st Class			
0.16 acre			4,500.00
0.17 - 0.32 acre			5,000.00
0.33 - 1 acre			6,000.00
Above 1 acre			8,500.00
2nd Class			
0.16 acre			1,500.00
0.17 - 0.32 acre			2,000.00
0.33 - 1 acre			3,000.00
Above 1 acre			4,000.00
3rd Class			
0.16 acre			1,000.00
0.17 - 0.32 acre			1,800.00
0.33 - 1 acre			2,000.00
Above 1 acre			3,000.00

ii. Commercial

0.16 acre			
0.17 acre - 0.32 acre			4,000.00
0.33 - 1 acre			5,000.00
Above 1 acre			6,000.00

iii. Industrial

- Heavy Duty			
0.32 acre			4,500.00
0.32 - 1 acre			5,000.00
Above 1 acre			6,000.00
- Light Duty			
0.32 acre			5,000.00

Main Item	Sub Item	Item Description	Unit of Measure	2024
		0.32 - 1 acre		2,500.00
		Above 1 acre		9,000.00
	iv. Civic and Cultural			
		0.32 acre		8,000.00
		0.32 - 1 acre		9,000.00
		Above 1 acre		10,000.00
	v. Education			
		0.32 acre		7,000.00
		0.32 - 1 acre		8,000.00
		Above 1 acre		10,000.00
5		Change of Use		
	i. Residential to commercial			
		1st Class		
		Up to 0.32 acre		7,500.00
		0.33 - 1 acre		8,500
		Above 1 acre		10,000
		2nd Class		
		Up to 0.32 acre		5,000
		0.33 - 1 acre		6,000
		Above 1 acre		9,000
		3rd Class		
		Up to 0.32 acre		4,200
		0.33 - 1 acre		5,500
		Above 1 acre		7,500
	ii. Residential to Educational			
		1st Class		
		Up to 0.32 acre		6,000
		0.33 - 1 acre		8,000
		Above 1 acre		12,000
		2nd Class		
		Up to 0.32 acre		3,500
		0.33 - 1 acre		5,000
		Above 1 acre		6,000
		3rd Class		
		Up to 0.32 acre		2,500
		0.33 - 1 acre		3,500
		Above 1 acre		5,000
	iii. Residential to Light industrial			
		1st Class		
		Up to 0.32 acre		6,000
		0.33 - 1 acre		8,000
		Above 1 acre		12,000
		2nd Class		
		Up to 0.32 acre		3,500
		0.33 - 1 acre		5,000

Main Item	Sub Item	Item Description	Unit of Measure	2024
		Above 1 acre		6,000
		3rd Class		
		Up to 0.32 acre		2,500
		0.33 - 1 acre		3,500
		Above 1 acre		5,000
iv. Residential to Civic and Cultural				
		1st Class		
		Up to 0.32 acres		7,500
		0.33 - 1 acre		9,500
		Above 1 acre		13,000
		2nd Class		
		Up to 0.32 acre		3,500
		0.33 - 1 acre		5,000
		Above 1 acre		6,000
		3rd Class		
		Up to 0.32 acre		2,500
		0.33 - 1 acre		3,500
		Above 1 acre		5,000
v. Industrial to Civic and Cultural				
-		Heavy Duty		
		Up to 1 acre		10,000
		Above 1 acre		13,000
-		Light Duty		
		Up to 1 acre		6,000
		Above 1 acre		9,000
vi. Industrial to Mixed Use				
		Heavy Duty		
		Up to 1 acre		13,000
		Above 1 acre		15,500
		Light Duty		
		Up to 1 acre		10,000
		Above 1 acre		12,000
vii. Educational to Mixed Use				
		Up to 0.32 acre		9,500
		0.33 - 1 acre		11,000
		Above 1 acre		14,000
viii. Educational to residential				
		Up to 0.16 acre		7,500
		0.17 - 0.32 acre		10,000
		0.33 acre and above		13,000
ix. Open space to residential				
		0.32 - 1 acre		11,000
		Above 1 acre		13,000
x. Open space to education				
		Up to 0.32 acre		8,500
		0.33 - 1 acre		11,000

Main Item	Sub Item	Item Description	Unit of Measure	2024
		Above 1 acre		13,000
xi.	<i>Open space to mixed use</i>			
	Up to 0.32 acre			10,000
	0.33 - 1 acre			11,500
	Above 1 acre			13,000
	Publication of Approved Rezoning Request			3,000

REVENUE UPPER LIMITS

FEES (LOCAL GOVERNANCE ACT 2016 - ACT 936 SECTION 141)

Main Item	Sub Item	Item Description	Unit of Measure	District Upper Limit
		Formula		
1	Burial (Cemetery) Fees			
	i. <i>General</i>		Per Burial	
	CAT C - Adults (Above 18 years)			500
	CAT D - Tombstone e.g. marble, terrazzo, vault			3,000
	ii. <i>Grave space reservation - Public Cemetery</i>			
	CAT A - Allocation		Onetime Payment	3,000
	CAT B - Renewal/ Maintenance		Per Annum	600
	iii. <i>Cremation</i>		Per Burial	
	CAT A - Foreigners			600
	CAT B - Non Association Members, Ghanaians			400
	CAT C - Association Members, Ghanaians			300
	iv. <i>Exportation of corpse (Outside Country)</i>		Onetime Payment	1,200
	v. <i>Mausoleum</i>		Per burial	100
	vi. <i>Burials at Home</i>		Per burial	18,000
	vii. <i>Exhumation of Corpse</i>		Per Court Order	600
2	Business/Product Promotion		One Week	250
3	Calibration of Noise Emission		Per Visit	
	CAT A - Large groups			350
	CAT B - Medium groups			250
	CAT C - Small groups			150
	CAT D - Others (Special Permit)			100
4	Conservancy			
	i. <i>Franchised</i>			
	Franchise - Public Toilet Operators		Per Month	Fee based on Resolution of the Assembly
	Franchise - Public Bath house Operators		Per Month	Fee based on Resolution of the Assembly

Main Item	Sub Item	Item Description	Unit of Measure	District Upper Limit
		Franchise - Public Urinal Operators	Per Month	Fee based on Resolution of the Assembly
ii. <i>Assembly Operated</i>				
	Public Toilet		Per Visit	1
	Public Bathhouse		Per Visit	1
	Public Bathhouse (No shower)		Per Visit	1.5
	Public Bathhouse (with shower)		Per Visit	0.5
	Public Urinals		Per Visit	0.5
5	Crusade Outreach /Concert Programmes		Per Day	30
6	Environmental Health Inspection and Certificate fee		Per Visit	
i.. <i>Application Forms</i>				6
ii. <i>Suitability (Health) Certification</i>				
	CAT A - Hotels and Restaurants			250
	CAT B - Chop and Drinking Bars			100
	CAT C - Food Vendors			60
7	Export/Conveyance			
i. <i>Animals</i>				
	Cow		Per animal	12
	Sheep, Goats, Pigs, Donkey, Dog etc.		Per animal	6
	Birds		Per bird	2
	Fish		Per basket	3
	Bush Meat		Per animal	3
ii. <i>Bamboo</i>			Per 100 Culms	10
iii. <i>Cane/Rattan</i>			Per Bundle	7
v. <i>Charcoal</i>			Per Maxi bag	4
v. <i>Cotton (Articulator, Kia, Mummy truck, Abossey Okai macho, Motor king etc.)</i>			Per Mini bag	3
			Per bag	30
			Per load	15
vi. <i>Firewood</i>				
- Articulated Truck			Per load	35
- Mummy Truck			Per load	25
- Kia Truck			Per load	15
- Abossey Okai macho motor king/ Donkey Cart			Per load	7
vii. <i>Fruits (Banana, Mango, Pawpaw, Pineapple, Pear, Oranges etc.)</i>			Per crate/bag/basket	2
Coconut			Per load	3
viii. <i>Limestone</i>				
- Above 7 Tonnes			Per load	60
- 6 to 7 Tonnes			Per load	45
- Up to 5 Tonnes			Per load	30
ix. <i>Milled Foods (Corn dough, Cassava dough, Groundnut paste, Gari etc.)</i>			Per bag/	4
			Per container	

Main Item	Sub Item	Item Description	Unit of Measure	District Upper Limit
		x. Palm Fruit (Articulator, Kia, Mummy truck, 'Abossey Okai Macho', Motor king etc.)	Per Load	25
		xi. Stones/Quarry/Gravel Products		
	-	Above 7 Tonnes	Per load	25
	-	6 to 7 Tonnes	Per load	20
	-	Up to 5 Tonnes	Per load	10
		xii. Sand including river and sea sand		
	-	Above 7 Tonnes	Per load	20
	-	6 to 7 Tonnes	Per load	12
	-	Up to 5 Tonnes	Per load	10
		xiii. Roots and Tubers		
		Yam	100 pieces	7
		Yam - Articulated Truck	Per load	35
		Yam - Mummy Truck	Per load	25
		Yam - Kia Truck	Per load	15
		Yam - Abossey Okai macho motor king	Per load	7
		Cocoyam, Cassava, Potato	Per Maxi bag	4
			Per Mini bag	3
		xiv. Vegetable dealers	Per bag/crate/basket	2
		xv. Palm Oil, Coconut Oil, Groundnut Oil	Per gallon (4.5 Litres)	3
		xvi. Shea Nuts	Per Bag	2
		xvii. Shea Butter	Per tonne	18
		xviii. Sawn Wood Export		
		KIA Truck	Per Load	75
		Tipper Truck	Per Load	110
		Cargo Truck	Per Load	150
		Articulated Truck	Per Load	200
		xix. Off-Loading/Landing Fee		
		CAT A - Articulated Truck		150
		CAT B - Cargo trucks & Buses		120
		8. Information Van Hiring (Assembly's)	Per Use	
		CAT A - Public Use		130
		CAT B - Private Use		350
		9. Lorry Park Fee		
	i.	Commercial Vehicles	Per day	
		Taxi/Hiring		4
		Mini Bus Up to 12-23 seater		5
		Bus/Kia Up to 24-33 seater		6
		Bus/Kia (33 seater +)		7
		Articulated truck		7
		Tipper truck		1
		Lorry park Overseer (Book men)		1
		Rig Saw (Yellow Tricycle)		1
		Non-Lorry Park Mobile Vehicles (e.g. Taxi)		4

Main Item	Sub Item	Item Description	Unit of Measure	District Upper Limit
	ii. Private Vehicles		Daily parking	
	Saloon Cars (short parking)			3
	Long parking full day			6
	Mini Cargo Bus			8
	Medium Trucks			8
	Big Cargo Trucks			12
	Articulated Trucks			18
	Monthly Parking (for all vehicles)			60
10	Market		Per day/night	
	Market Tolls (Daily/ Night Tolls)			2
11	Marriage Fees			
	Ordinance (Cap 127)		Per Registration	110
	Customary Marriage		Per Registration	45
	Divorce Certificate (Customary)		Per Document	250
	Registrar's Certificate		Per Document	35
	Certificate of Marriage		Per Document	35
	Certified True Copy		Per document	90
	Filing of Notice/Caveat (First)			35
	Filing of Notice/Caveat (Final)			35
	Authentication of Marriage Certificate			35
	Marriage ceremony (Weekdays)			50
	Marriage ceremony (Week-end)			110
	Search Fee (for marriage registration)			35
	Use of Assembly's Hall - Marriage Ceremony		Per 30 Minutes	75
	Registration of Churches for Marriage		Per Church	2,000
	Spinster/ Bachelor Certificate			150
	Online Marriage Registration			
	Authentication of Marriage Certificate		Per document	75
	Marriage Certificate(Search)		Per document	20
	Certified True Copy of Marriage Certificate		Per document	50
	After Marriage Certificate Search		Per document	50
12	On-Street Parking			
	Saloon Car/ Pick-up		First 1 hour	2
	Saloon Car/ Pick-up		Second Hour	3
	Saloon Car/ Pick-up		Every hour above 2 hours	6
	Company parking		Per Day	10
	Shop Owners Parking		Per week	25
13	Re-allocation Fees for Assembly Store/Stall		One Time Payment	
i. Stall				
	CAT A - In CBD			700
	CAT B - Satellite Markets			600

Main Item	Sub Item	Item Description	Unit of Measure	District Upper Limit
		CAT C - Outside CBD		500
	ii. Store	CAT A - In CBD		1,200
		CAT B - Satellite Markets		1,100
		CAT C - Outside CBD		900
14		Sale of Contract Documents –		
	A Class A (Metro.)			
	i. Goods & Services	CAT A - Above 550,000 (Approved by Regional Tender Review Committee)		
		CAT B - Above 75,000 - 550,000 (Approved by Entity Tender Committee)		
		CAT C - Up to 75,000 (Approved by Entity Head)		
	ii. Works	CAT A - Above 750,000 (Approved by Regional Tender Review Committee)		
		CAT B - Above 125,000 - 750,000 (Approved by Entity Tender Committee)		
		CAT C - Up to 125,000 (Approved by Entity Head)		
	B Class B (Mun./Dist.)			
	i. Goods & Services	CAT A - Above 400,000 (Approved by Regional Tender Review Committee)		500
		CAT B - Above 50,000 - 400,000 (Approved by Entity Tender Committee)		500
		CAT C - Up to 50,000 (Approved by Entity Head)		500
	ii. Works	CAT A - Above 550,000 (Approved by Regional Tender Review Committee)		500
		CAT B - Above 90,000 - 550,000 (Approved by Entity Tender Committee)		500
		CAT C - Up to 90,000 (Approved by Entity Head)		500
15		Search Fee (General Information)	One Time Payment	120
16		Slaughter House		
		Slaughter of Cow/Donkey	Per animal	30
		Slaughter of Sheep/Goat/ Pig	Per animal	12
		Meat Van (Assembly - Door to Door Delivery)		
		CAT A - Cow	Per Animal	3
		CAT B - Small Animals	Per Animal	2
17		Warehouse Charges (In The Market)		
	i. Daily /Overnight Charges (Per head load)			2
	ii. Monthly Charges			
		General Charges (Per 17 square meters)		30
		Handling charges(Per tonne)		12
		Storage (Per tonne)		6
		Administrative charges (Per tonne)		6
	iii. Liquid oil (drums - Per head load)			

Main Item	Sub Item	Item Description	Unit of Measure	District Upper Limit
		One (1) drum		6
		One (1) Jerri can		3
		Others (negotiable)		
18		Warehouse Charges (Outside Market)		
		CAT A - Up 5 Sq. metres Per month		2,400
		CAT B - 6 to 10 Sq. metres	Per month	1,800
		CAT C - 11 to 15 Sq. metres	Per month	1,200
		CAT D - 16 to 20 Sq. metres	Per month	600
		CAT E - Above 20 Sq. metres	Per month	300
19		Waste Management	Per Trip	
	A	Dislodgement of Liquid Waste		
	i.	Dislodging		
		CAT A - Dislodging (Domestic)		250
		CAT B - Dislodging (Commercial and Industrial undertaking)		750
		CAT C - Dislodging (Outside District Capital)		360
		CAT D - Dislodging (Outside District)		500
	ii.	Tipping Fee (Liquid Waste)		
		CAT A - Dislodging (Domestic)		25
		CAT B - Dislodging (Commercial and Industrial undertaking)		45
		CAT C - Dislodging (Outside District Capital)		30
		CAT D - Dislodging (Outside District)		35
	B	Solid Waste Collection		
	i.	Industrial/Commercial		
		120 to 240 Litre (Special Containers)	Per Month	120
		1100 litres	Per Month	300
		3200 litres	Per Month	750
		7000 litres	Per Month	1,000
		12000 litres	Per Month	1,100
		23000 litres	Per Month	2,500
		23m ³	Per Trip	200
		15m ³	Per Trip	150
		12m ³	Per Trip	120
		10m ³	Per Trip	110
		Special Container (7m ³)	Per Trip	100
		Construction Waste	Per Trip	450
		Educational Institutions	Per month	150
		Factory Service - On Call	Per Trip	750
		Factory Service - Regular Service	Per month	450
		Industrial Waste	Per Trip	750
		Hospitals/Clinics	Per month	350
		Skip Loader Service	Per Trip	1,000
	ii.	Hiring of refuse Containers Commercial Rate (Hotels, Restaurants, etc.)	Per Trip	
		CAT A - 23m ³ Container	Per Trip	432

Main Item	Sub Item	Item Description	Unit of Measure	District Upper Limit
		CAT B - 12m ³ to 15m ³ Container		216
		CAT C - 120 litre to 240 litre Bin		11
iii.	<i>Solid Waste Dumping</i>			
	CAT A - Domestic waste	Per Tonne	75	
	CAT B - Commercial waste	Per Tonne	100	
	CAT C - Industrial waste	Per Tonne	120	
	CAT D - Port waste	Per Tonne	100	
	CAT E - Construction Waste	Per Tonne	850	
	CAT F - Destruction of goods	Per Tonne	3,000	
C	Solid Waste Collection Services (Domestic)		(Per month)	
i.	<i>Communal Collection Service</i>			
	CAT A - Pay-as-you-dump		3	
	CAT B - Pay-as-you-dump		2	
	CAT C - Others		12	
ii.	<i>Door to Door Collection Service</i>		Per month	
	CAT A - 1st Class Residential Area		60	
	CAT B - 2nd Class Residential Area		35	
	CAT C - 3rd Class Residential Area		12	
iii.	<i>Sewage Maintenance Fees</i>			
	CAT A - Public Toilets		7	
	CAT B - Domestic Toilets		6	
	CAT C - Institutional Toilets		6	
	Road Block			
	CAT A - Collector Accesses	Per day	450	
	CAT B - Local Accesses	Per day	210	
	Contract Management			
	Charges on all Assembly awardwd contract			1% on all contracts

REVENUE UPPER LIMITS
FINES (LOCAL GOVERNANCE ACT 2016 - ACT 936 SECTION 157)

1	Formula		
	Building Offences	Per Case	
i.	<i>Penalty for development without permit</i>		50% of permit (in addition to principal)
ii.	<i>Occupying Newly Completed Developments without Occupancy (Habitation) Certificate</i>		50% of permit (in addition to principal)
iii.	<i>Penalty For Unauthorised Placements</i>		50% of permit (in addition to principal)
iv.	<i>Penalty for Refurbishment/ Renovation without permit</i>		50% of permit (in addition to principal)

Main Item	Sub Item	Item Description	Unit of Measure	District Upper Limit
v.	<i>Penalty for development in unauthorised places</i>			50% of permit (in addition to principal)
vi.	<i>Penalty for Violating 'Stop-Work' Order</i>			50% of permit (in addition to principal)
vii.	<i>Installation of Radio/TV/Internet/Communication Mast & Others - Refusal to obtain permit</i>			50% of permit (in addition to principal)
	Environmental Health/Safety/ Sanitation Offences		Per Case	
i.	<i>Defecating at unauthorized places</i>			60
ii.	<i>Urinating at unauthorized places</i>			12
iii.	<i>Selling at unauthorized places</i>			42
iv.	<i>Indiscriminate disposal/burning of refuse</i>			
	Industrial Area			1,500
	Commercial Area			500
	Residential Area			450
	Office Area			360
v.	<i>Unpaid Fees for Refuse Collection Services</i>			50% of amount owed (in addition to principal)
vi.	<i>Weedy grounds</i>			
	Business/Commercial premises			1,500
	Residential premises			300
vii.	<i>Refusal to Re-plant Tree (after property development)</i>			
	Industrial			150
	Individual			75
viii.	<i>Refusal to pay for Environmental Health Permit</i>			50% of the principal (in addition to principal)
ix.	<i>Refusal to comply with abatement</i>			
	CAT A - Industrial			420
	CAT B - Commercial			360
	CAT C - Residential			300
x.	<i>Excessive Noise Making</i>			
	CAT A - Large groups			200
	CAT B - Medium groups			120
	CAT C - Small groups			60
	CAT D - Others (Special Permit)			30
xi.	<i>Cutting of trees without permit</i>		Per Tree	30
	Impounding – Stray Animals		Per animal/day	
i.	<i>Collection - Sheep/ Goat/ Pigs/Dogs</i>			42
ii.	<i>Collection - Donkey/ Horse/ Cow</i>			75

Main Item	Sub Item	Item Description	Unit of Measure	District Upper Limit
	iii. <i>Feeding - Sheep/ Goats</i>			15
	iv. <i>Feeding - Pigs</i>			30
	v. <i>Feeding - Dogs</i>			30
	vi. <i>Feeding - Donkey/ Horse/Cow</i>			80
4	Miscellaneous Offences		Per Case	
	i. <i>Removal/Missing Property number plate</i>			60
	ii. <i>Removal/Destruction/Defacing of Street Name Signage</i>			120% of replacement cost
	iii. <i>Destruction of Street Light Poles/Other road furniture</i>			120% of replacement cost
	iv. <i>Posting of bills at unauthorized places</i>			60
	v. <i>Failure to pay BOP</i>			30% of amount owed (in addition to principal)
	vi. <i>Penalty for bounced cheques</i>			50% of cheque value
	vii. <i>Transfer of stalls/stores without Assembly approval</i>			500
5	Retrieval Of Seized Tools/Machinery (For Various Offences)		Per Case	
	1st Time			90
	2nd Time			170
	3rd Time			250
6	Traffic Offences			
	i. <i>Parking/Stopping/Waiting/Loading/Off -loading/Moving/Turning at unauthorized Places</i>		Per case	
	Earth Moving Equipment		Per case	300
	Articulated Truck		Per hour/ Case	210
	Tipper/Cargo Truck/Tractor		Per hour/ Case	180
	Pick-Up/ Cross-Country/SUVs Vehicle		Per case	130
	Saloon Car/Taxi		Per case	90
	Buses (large)		Per case	180
	Trotro/Buses (small)		Per case	150
	Motor bikes/Tricycles		Per case	30
	Push truck		Per case	6
	ii. <i>Riding bicycle and motorbike in the market</i>		Per case	60
	iii. <i>Riding bicycle and motorbike on pedestrian walkways</i>		Per case	60
	iv. <i>Clamping Charges (Obstruction /No Parking)</i>		Per case	
	Heavy Duty (e.g. Articulated Trucks)			210
	Medium Heavy Duty Vehicles (Kia Trucks and Buses)			90
	Private/Light Vehicle (e.g. Saloon/4x4/ Pick-up)			60
	Dump Trucks (Tipper Trucks)			150
	Tricycles			30
	v. <i>Towing Charges</i>		Per case	
	Private Vehicles (e.g. Saloon/4x4/SUVs)			180

Main Item	Sub Item	Item Description	Unit of Measure	District Upper Limit
		Light Heavy Vehicles (Kia Trucks and Buses)		250
		Dump Trucks (Tipper Trucks)		300
		Heavy Duty (e.g. Articulated Trucks)		450
		Tricycle motors		30
vi.	<i>Impounded Vehicle</i>		Overnight	30
vii.	<i>Refusal to obtain vehicle sticker</i>		Per Case	
	CAT A - Articulated/ Tipper Trucks			90
	CAT B - Commercial/Private Vehicles			50
viii.	<i>Refusal to emboss sticker</i>		Per case	120
ix.	<i>Refusal to acquire Taxi Driver Licence</i>		Per case	30
7		Unauthorised Diversion	Per case	
i.	<i>Diversion of river/stream course</i>			15,000
ii.	<i>Diversion of drains</i>			7,000
iii.	<i>Channelling of sewage waste into drains</i>			7,000
8		Illegal/Un-licensed Activities	Per Case	
	Gold Buying & Sales			15,000
	Logging and sale of logs			15,000
	Mining (Galamsey)			25,000
	Production and sale of Armunicions			20,000
	Quarry Operations			15,000
	Sand Winning			15,000

REVENUE UPPER LIMITS

RATES (LOCAL GOVERNANCE ACT 2016 - ACT 936 SECTION 147)

1	Formula	
	Basic Rates	6
2	Property Rates (Refer to Section 3.2)	
3	Rates on Account of Unassessed Properties/ Installations	
i.	<i>1st Class Residential (2 or more Storey/ 4 or more Bedroom self Contained)</i>	350
ii.	<i>2nd Class Residential (2 or 3 Bedroom self Contained)</i>	200
iii.	<i>3rd Class Residential (Single Bedroom/ Chamber and Hall)</i>	150
iv.	<i>Mixed Residential & Commercial</i>	200
v	<i>Compound Houses</i>	200
vi	<i>Other Housing Units Not mentionned (mud house)</i>	15
vii	<i>1st Class Commercial property (Hotel/Guest house/Bank)</i>	400
viii	<i>2nd Class Commercial property (Fuel station)</i>	350
ix	<i>3rd Class Commercial property (Hardware buildings)</i>	200
	Installations	

Main Item	Sub Item	Item Description	Unit of Measure	District Upper Limit
	i. Containers		60	
	ii. Kiosks		5	
	DDATCO Cassava Processing Site		1000	
3	Special Rates		2	
	i. Bicycle Rates		2	
	ii. Cattle Rates - Aliens		25	
	iii. Cattle Rates - Residents		10	
	iv. Donkey Rates		25	
	v. Dog/Goat/Sheep Rates		3	
	vi. Pig Rates		7	

REVENUE UPPER LIMITS

RENT (LOCAL GOVERNANCE ACT 2016 - ACT 936 SECTION 152)

Formula	
1	Bill boards
	CAT 'A'
	CAT 'B' (Memorial Adverts)
	CAT 'C' (Small of CAT 'B')
2	Hiring of Assembly Facilities
	i. CAT A - Assembly Hall
	ii. CAT B - Assembly conference room
	iii. CAT C - Community centres
	iv. CAT D - Sub-district/Metro Halls
	v. CAT E - Assembly Hall for Church Service and other events
	vi. CAT F - Others
3	Market
	i. Stores
	CAT A - In CBD (Central Business District)
	CAT B - Satellite Markets
	CAT C - Outside CBD
	CAT D - Sub District Store
	ii. Stalls
	CAT A - In CBD
	CAT B - Satellite Market
	CAT C - Outside CBD
	CAT D - Sub District Store
	ii. Sheds
	CAT A - In CBD
	CAT B - Satellite Markets
	CAT C - Outside CBD
	CAT D - Sub District Store

Main Item	Sub Item	Item Description	Unit of Measure	District Upper Limit
4	iii. Rent of Undeveloped Lands		4x4 ft	15
	Official Residence		Per Month	
	i. Management Staff Quarters		10% of Gross Salary	
	ii. Senior Staff Quarters		11% of Gross Salary	
	iii. Junior Staff Quarters		12% of Gross Salary	
	iv. Guest Houses		13% of Gross Salary	
5	Hiring of Parks			
	i. CAT A - Government Recreational Park		Per event	420
	ii. CAT B - Lorry Park (space rental)		Per month	750
	iii. CAT C - Parade Grounds (Jubilee Parks)		Per day	420
6	Rent on Leased Buildings			Determined by Assembly
7	Rent for Vendor Stands		Per Month	50

**REVENUE UPPER LIMITS
INVESTMENT**

1	Buildings			
	Guest houses			
	Recreational centres			
	Restaurants			
	Club Houses			
	Stadium			
2	Dividend on shares			
2				
3	Interest Earned			
	On Account			
	On Deposit			
4	Land Banks			
	Industrial Estates			
	Serviced Plots			

Main Item	Sub Item	Item Description	Unit of Measure	District Upper Limit
5	Trading Services			
	Farms			
	Foodstuff			
	Laboratory			
	Equipment/Plant & Machinery			
i	<i>Hiring of Assembly Grader</i>			
	Hiring of Assembly tractor/Ploughing		Per day	
	Hiring of Assembly tractor/Harrowing		Per Acre	
	Cutting of Load with tractor and trailer		Per Acre	
	Cutting of Load with tractor and trailer		10-20 bags of No.4/5km	
	Cutting of Load with tractor and trailer		10-20 bags of No.4/10km	
	Cutting of Load with tractor and trailer		10-20 bags of No.4 /beyond 10km	
	Cutting of Load with tractor and trailer		21-30 bags of No.4/5km	
	Cutting of Load with tractor and trailer		21-30 bags of No.4/10km	
	Cutting of Load with tractor and trailer		31-50 bags of No.4/5km	
	Cutting of Load with tractor and trailer		31-50 bags of No.4/10km	
	Cutting of logs		Per day	
	Canteen Services			
	Transport Services			
	Quarry (Stones)			

NB: BY THIS FEE FIXING RESOLUTION OF THE ASSEMBLY ALL AWARD OF CONTRACTS BOTH WORKS AND SUPPLIES SHALL ATTRACT AN ADMINISTRATIVE FEE OF 1% ON THE CONTRACT SUM

.....
**PRESIDING MEMBER
(HON. JOSEPH K. ABORDO)**

.....
**MUNICIPAL CO-ORD. DIRECTOR
SECRETARY TO THE ASSEMBLY
(DICKSON K. ABITI)**

