



REPUBLIC OF GHANA

LOCAL GOVERNMENT BULLETIN

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SUMMARY OF CONTENT

General	Page
Imposition of Rates and Fee-Fixing Resolution, 2024 — Afadzato South Municipal Assembly	0000

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

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

<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>
		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	

LOCAL GOVERNMENT BULLETIN, 3RD JUNE, 2024					2119
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

LOCAL GOVERNMENT BULLETIN, 3RD JUNE, 2024					
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.	<i>Air Condition Mechanics</i>			
		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.	<i>Arc Welders</i>			
		CAT A - Fuel and Water Tankers; Truck Builders		250	200
		CAT B - Light vehicle repairs, Container Shops and Iron Gates		150	100
	iii.	<i>Argon (Aluminium) Welders</i>		100	80
	iv.	<i>Auto Body Repairers</i>			
		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.	<i>Auto Electricians</i>			
		CAT A - With Battery Charging		75	70
		CAT B - Without Battery Charging		50	50
	vi.	<i>Auto Mechanics</i>			
		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.	<i>Auto Sprayers</i>			
		CAT A - Spraying and Oven		300	250
		CAT B - Spraying without Oven		250	200

<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>
	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>		50	50
	xi.	<i>Carburettor Specialist</i>		50	50
	xii.	<i>Plastic Welders and Fabricators</i>		50	50
	xiii.	<i>Radiator Specialist</i>		50	50
	xiv.	<i>Multiple Service Providers for Auto Works</i>		100	100
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

2122		LOCAL GOVERNMENT BULLETIN, 3RD JUNE, 2024			
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 - Motorcycle/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.	Bill Boards (e.g. Road Arches, Unipole spectacular, LEDs, Building wrap or Wall Drape signs, Vehicular Adverts, Banners)	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.	Aerial Adverts - Planes, Balloons etc	(Per Day Fee in All Zones)	150	

Main Item	Sub item	Description of Item	Frequency/ Measure	District Upper Limit	2024
		iii. <i>Bus Stop Shelters</i>			
		CAT A - Class A1		480	
		CAT B - Class A2		320	
		CAT C - Class A3		220	
		iv. <i>Flag Poles</i>	Per Annum		
		CAT A - Class A1		350	
		CAT B - Class A2		292	
		CAT C - Class A3		200	
		v. <i>Group Directional Signs</i>	Per Annum		
		CAT A - Class A1		5,250	2000
		CAT B - Class A2		4,900	1000
		CAT C - Class A3		4,250	800
		vi. <i>Lamp post Advertisement (Street Light Poles)</i>	Per Annum	220	100
		vii. <i>Posters</i>	Per Day	6	3
		viii. <i>Structures on Designated Spectacular Sites</i>		Fee Based on a Bid / Auction Process	
		ix. <i>Others (Not categorised above)</i>	Per sq/m Per Annum	38	20
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

2124 LOCAL GOVERNMENT BULLETIN, 3RD JUNE, 2024					
<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

LOCAL GOVERNMENT BULLETIN, 3RD JUNE, 2024					2125
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

2126 LOCAL GOVERNMENT BULLETIN, 3RD JUNE, 2024					
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

<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 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.	<i>Importers with Own/Rented Cold Storage Facilities</i>			
		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.	<i>Non-Importers with Rented Cold Storage Facilities (Local)</i>			
		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.	<i>Non-Importers with Containerised Cold Storage Facilities (Local)</i>			
		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

2128		LOCAL GOVERNMENT BULLETIN, 3RD JUNE, 2024			
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.	<i>Class A</i>			
		A1		1,250	1250
		A2		870	870
		A3		500	500
		A4		300	300
	ii.	<i>Class B</i>			
		B1		1,250	1250
		B2		870	870
		B3		500	500
		B4		300	300
	iii.	<i>Class S</i>			
		S1		750	750
		S2		500	500
		S3		250	250
		S4		150	150
	B.	CAT B - Building/Civil Works			
	i.	<i>Class D</i>			
		D1		750	750
		D2		400	400
		D3		200	200
		D4		100	100

LOCAL GOVERNMENT BULLETIN, 3RD JUNE, 2024					2129
Main Item	Sub item	Description of Item	Frequency/ Measure	District Upper Limit	2024
	ii.	Class K			
		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.	Class A			
		A1		625	625
		A2		435	435
		A3		250	250
		A4		150	150
	ii.	Class B			
		B1		625	625
		B2		435	435
		B3		250	250
		B4		150	150
	iii.	Class S			
		S1		375	375
		S2		250	250
		S3		125	125
		S4		75	75
	B.	CAT B - Building/Civil Works			
	i.	Class D			
		D1		380	380
		D2		200	200
		D3		100	100
		D4		50	50
	ii.	Class K			
		K1		450	450
		K2		300	300

2130		LOCAL GOVERNMENT BULLETIN, 3RD JUNE, 2024			
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	

LOCAL GOVERNMENT BULLETIN, 3RD JUNE, 2024					2131
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

2132		LOCAL GOVERNMENT BULLETIN, 3RD JUNE, 2024			
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

LOCAL GOVERNMENT BULLETIN, 3RD JUNE, 2024					2133
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.	Special Tutoring (Professional Part-Time classes/Remedial School)		600	350
	viii.	Media Schools		180	150
	ix.	Private Library		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

2134 LOCAL GOVERNMENT BULLETIN, 3RD JUNE, 2024					
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	

LOCAL GOVERNMENT BULLETIN, 3RD JUNE, 2024					2135
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.	Insurance Companies, Debt Servicing Companies, Security Discount Houses etc.			
		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.	Micro-Finance Institutions			
	-	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		500	450
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

2136		LOCAL GOVERNMENT BULLETIN, 3RD JUNE, 2024			
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	500	300
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

LOCAL GOVERNMENT BULLETIN, 3RD JUNE, 2024					2137
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

2138 LOCAL GOVERNMENT BULLETIN, 3RD JUNE, 2024					
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

LOCAL GOVERNMENT BULLETIN, 3RD JUNE, 2024					2139
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

2140		LOCAL GOVERNMENT BULLETIN, 3RD JUNE, 2024			
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

LOCAL GOVERNMENT BULLETIN, 3RD JUNE, 2024					2141
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

2142		LOCAL GOVERNMENT BULLETIN, 3RD JUNE, 2024			
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	

LOCAL GOVERNMENT BULLETIN, 3RD JUNE, 2024					2143
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 Contractotrs (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

2144 LOCAL GOVERNMENT BULLETIN, 3RD JUNE, 2024					
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

LOCAL GOVERNMENT BULLETIN, 3RD JUNE, 2024					2145
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	150	150
173		Rubber Stamp Makers	Per Annum	40	40
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	

2146 LOCAL GOVERNMENT BULLETIN, 3RD JUNE, 2024					
<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>
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

LOCAL GOVERNMENT BULLETIN, 3RD JUNE, 2024					2147
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 Licenced 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

2148	LOCAL GOVERNMENT BULLETIN, 3RD JUNE, 2024				
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.	Nightclub			
		CAT A - Grade 1		1,100	800
		CAT B - Grade 2		500	350
	ii.	Pub			
		CAT A - Grade 1		600	500
		CAT B - Grade 2		250	200
	iii.	Movie House			
		CAT A - Grade 1		850	700
		CAT B - Grade 2		500	450
	iv.	Theatre			
		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.	Travel and Tour Operators			
		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.	Car Hiring/Rental Services			
		CAT A - Large Scale		600	500
		CAT B - Medium Scale		400	300
		CAT C - Small Scale		200	150
188		Transport Companies	Per Annum		
	i.	Road			
		CAT A - With own Terminal		5,000	4500
		CAT B - Operating from Publicly Owned Terminal		4,500	4000
	ii.	Rail		600	500
189		Transport Unions (Lorry park Operations)	Per Annum		
		CAT ‘A’		1,200	1200
		CAT ‘B’		900	900
		CAT ‘C’		600	500

LOCAL GOVERNMENT BULLETIN, 3RD JUNE, 2024					2149
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

2150		LOCAL GOVERNMENT BULLETIN, 3RD JUNE, 2024			
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.		Buses/Trotro			
		46 Passengers and above		45	40
		34 - 45 Passengers		35	30
		24 - 33 Passengers		30	25
		8 - 23 Passengers		25	20
iii.		Trucks			
		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.		Tankers			
		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.		Earth/ Excavating / Levelling Machinery			
		Bitumen Distributor		450	400
		Bitumen Tanker		300	400
vi.		Bulldozers			
		- D. 6		150	140
		- D. 7		250	200
		- D 8		300	250
		Dumper		150	120
		Excavator		250	300
		Flat Truck		350	300
vii.		Forklift			
		21 tonnes and Above		150	120
		1 - 20 tonnes		120	100
viii.		Crane Mounted			
		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

LOCAL GOVERNMENT BULLETIN, 3RD JUNE, 2024					2151
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
	ix.	Other Vehicles			
		Cesspit Emptier		250	200
		Hearse		110	100
		Towing Truck		75	70
		Tractors		110	100
		Roll-on Roll-off		40	35
198		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
199		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
200		Windscreen Dealers	Per Annum		
		CAT ‘A’		250	200
		CAT ‘B’		150	100
		CAT ‘C’		100	80
201		Windscreen Repairers	Per Annum		
		CAT ‘A’		100	80
		CAT ‘B’		80	60
		CAT ‘C’		60	50

<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>
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

		Building Plans and Permits	Per Project		
1		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	

<i>Main Item</i>	<i>Sub Item</i>	<i>Item Description</i>	<i>Unit of Measure</i>	<i>2024</i>
		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		

2154		LOCAL GOVERNMENT BULLETIN, 3RD JUNE, 2024		
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

<i>Main Item</i>	<i>Sub Item</i>	<i>Item Description</i>	<i>Unit of Measure</i>	<i>2024</i>
		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

2156		LOCAL GOVERNMENT BULLETIN, 3RD JUNE, 2024		
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
4		APPROVAL FEES FOR LAND APPLICATION		
		SUB-DIVISIONS		
	i.	Residential		
		1st Class		
		0.16 acre		4,500.00
		0.17 - 0.32acre		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 - 0.32acre		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 - 0.32acre		1,800.00
		0.33 - 1 acre		2,000.00
		Above 1 acre		3,000.00
	ii.	Commercial		
		0.16 acre		4,000.00
		0.17 acre - 0.32 acre		5,000.00
		0.33 - 1 acre		6,000.00
		Above 1 acre		7,000.00
	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

2158		LOCAL GOVERNMENT BULLETIN, 3RD JUNE, 2024		
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

<i>Main Item</i>	<i>Sub Item</i>	<i>Item Description</i>	<i>Unit of Measure</i>	<i>2024</i>
		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.	<i>Residential to Civic and Cultural</i>		
		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.	<i>Industrial to Civic and Cultural</i>		
	-	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.	<i>Industrial to Mixed Use</i>		
		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.	<i>Educational to Mixed Use</i>		
		Up to 0.32 acre		9,500
		0.33 - 1 acre		11,000
		Above 1 acre		14,000
	viii.	<i>Educational to residential</i>		
		Up to 0.16 acre		7,500
		0.17 - 0.32 acre		10,000
		0.33 acre and above		13,000
	ix.	<i>Open space to residential</i>		
		0.32 - 1 acre		11,000
		Above 1 acre		13,000
	x.	<i>Open space to education</i>		
		Up to 0.32 acre		8,500
		0.33 - 1 acre		11,000

2160		LOCAL GOVERNMENT BULLETIN, 3RD JUNE, 2024		
Main Item	Sub Item	Item Description	Unit of Measure	2024
		Above 1 acre		13,000
	xi.	Open space to mixed use		
		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.	General	Per Burial	
		CAT C - Adults (Above 18 years)		500
		CAT D - Tombstone e.g. marble, terrazzo, vault		3,000
	ii.	Grave space reservation - Public Cemetery		
		CAT A - Allocation	Onetime Payment	3,000
		CAT B - Renewal/ Maintenance	Per Annum	600
	iii.	Cremation	Per Burial	
		CAT A - Foreigners		600
		CAT B - Non Association Members, Ghanaians		400
		CAT C - Association Members, Ghanaians		300
	iv.	Exportation of corpse (Outside Country)	Onetime Payment	1,200
	v.	Mausoleum	Per burial	100
	vi.	Burials at Home	Per burial	18,000
	vii.	Exhumation of Corpse	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.	Franchised		
		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

2160		LOCAL GOVERNMENT BULLETIN, 3RD JUNE, 2024		
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. Assembly Operated			
		Public Toilet	Per Visit	1
		Public Bathhouse		
		Public Bathhouse (No shower)	Per Visit	1
		Public Bathhouse (with shower)	Per Visit	1.5
		Public Urinals	Per Visit	0.5
5		Crusade Outreach /Concert Programmes	Per Day	30
6		Environmental Health Inspection and Certificate fee	Per Visit	
	i.. Application Forms			6
	ii. Suitability (Health) Certification			
		CAT A - Hotels and Restaurants		250
		CAT B - Chop and Drinking Bars		100
		CAT C - Food Vendors		60
7		Export/Conveyance		
	i. Animals			
		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. Bamboo		Per 100 Culms	10
	iii. Cane/Rattan		Per Bundle	7
			Per Maxi bag	4
			Per Mini bag	3
	v. Charcoal		Per bag	30
	v. Cotton (Articulator, Kia, Mummy truck, Abossey Okai macho, Motor king etc.)		Per load	15
	vi. Firewood			
		- 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. Fruits (Banana, Mango, Pawpaw, Pineapple, Pear, Oranges etc.)		Per crate/bag/basket	2
		Coconut	Per load	3
	viii. Limestone			
		- Above 7 Tonnes	Per load	60
		- 6 to 7 Tonnes	Per load	45
		- Up to 5 Tonnes	Per load	30
	ix. Milled Foods (Corn dough, Cassava dough, Groundnut paste, Gari etc.)		Per bag/ Per container	4

2160		LOCAL GOVERNMENT BULLETIN, 3RD JUNE, 2024		
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

2160 LOCAL GOVERNMENT BULLETIN, 3RD JUNE, 2024				
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

2160		LOCAL GOVERNMENT BULLETIN, 3RD JUNE, 2024		
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)			

2160		LOCAL GOVERNMENT BULLETIN, 3RD JUNE, 2024			
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 - 23m3 Container			432

		LOCAL GOVERNMENT BULLETIN, 3RD JUNE, 2024		
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.	Solid Waste Dumping		
		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.	Communal Collection Service		
		CAT A - Pay-as-you-dump		3
		CAT B - Pay-as-you-dump		2
		CAT C - Others		12
	ii.	Door to Door Collection Service	Per month	
		CAT A - 1st Class Residential Area		60
		CAT B - 2nd Class Residential Area		35
		CAT C - 3rd Class Residential Area		12
	iii.	Sewage Maintenance Fees		
		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)				
		Formula		
1		Building Offences	Per Case	
	i.	Penalty for development without permit		50% of permit (in addition to principal)
	ii.	Occupying Newly Completed Developments without Occupancy (Habitation) Certificate		50% of permit (in addition to principal)
	iii.	Penalty For Unauthorised Placements		50% of permit (in addition to principal)
	iv.	Penalty for Refurbishment/ Renovation without permit		50% of permit (in addition to principal)

2160		LOCAL GOVERNMENT BULLETIN, 3RD JUNE, 2024		
Main Item	Sub Item	Item Description	Unit of Measure	District Upper Limit
	v.	Penalty for development in unauthorised places		50% of permit (in addition to principal)
	vi.	Penalty for Violating ‘Stop-Work’ Order		50% of permit (in addition to principal)
	vii.	Installation of Radio/TV/Internet/Communication Mast & Others - Refusal to obtain permit		50% of permit (in addition to principal)
2		Environmental Health/Safety/ Sanitation Offences	Per Case	
	i.	Defecating at unauthorized places		60
	ii.	Urinating at unauthorized places		12
	iii.	Selling at unauthorized places		42
	iv.	Indiscriminate disposal/burning of refuse		
		Industrial Area		1,500
		Commercial Area		500
		Residential Area		450
		Office Area		360
	v.	Unpaid Fees for Refuse Collection Services		50% of amount owed (in addition to principal)
	vi.	Weedy grounds		
		Business/Commercial premises		1,500
		Residential premises		300
	vii.	Refusal to Re-plant Tree (after property development)		
		Industrial		150
		Individual		75
	viii.	Refusal to pay for Environmental Health Permit		50% of the principal (in addition to principal)
	ix.	Refusal to comply with abatement		
		CAT A - Industrial		420
		CAT B - Commercial		360
		CAT C - Residential		300
	x.	Excessive Noise Making		
		CAT A - Large groups		200
		CAT B - Medium groups		120
		CAT C - Small groups		60
		CAT D - Others (Special Permit)		30
	xi.	Cutting of trees without permit	Per Tree	30
3		Impounding – Stray Animals	Per animal/day	
	i.	Collection - Sheep/ Goat/ Pigs/Dogs		42
	ii.	Collection - Donkey/ Horse/ Cow		75

2160		LOCAL GOVERNMENT BULLETIN, 3RD JUNE, 2024		
Main Item	Sub Item	Item Description	Unit of Measure	District Upper Limit
	iii.	Feeding - Sheep/ Goats		15
	iv.	Feeding - Pigs		30
	v.	Feeding - Dogs		30
	vi.	Feeding - Donkey/ Horse/Cow		80
4		Miscellaneous Offences	Per Case	
	i.	Removal/Missing Property number plate		60
	ii.	Removal/Destruction/Defacing of Street Name Signage		120% of re- placement cost
	iii.	Destruction of Street Light Poles/Other road furniture		120% of re- placement cost
	iv.	Posting of bills at unauthorized places		60
	v.	Failure to pay BOP		30% of amount owed (in addition to principal)
	vi.	Penalty for bounced cheques		50% of cheque value
	vii.	Transfer of stalls/stores without Assembly approval		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.	Parking/Stopping/Waiting/Loading/Off -loading/Moving/Turning at unauthorized Places	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.	Riding bicycle and motorbike in the market	Per case	60
	iii.	Riding bicycle and motorbike on pedestrian walkways	Per case	60
	iv.	Clamping Charges (Obstruction /No Parking)	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.	Towing Charges	Per case	
		Private Vehicles (e.g. Saloon/4x4/SUVs)		180

2160		LOCAL GOVERNMENT BULLETIN, 3RD JUNE, 2024			
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.	Impounded Vehicle	Overnight	30	
	vii.	Refusal to obtain vehicle sticker	Per Case		
		CAT A - Articulated/ Tipper Trucks		90	
		CAT B - Commercial/Private Vehicles		50	
	viii.	Refusal to emboss sticker	Per case	120	
	ix.	Refusal to acquire Taxi Driver Licence	Per case	30	
7		Unauthorised Diversion	Per case		
	i.	Diversion of river/stream course		15,000	
	ii.	Diversion of drains		7,000	
	iii.	Channelling of sewage waste into drains		7,000	
8		Illegal/Un-licenced Activities	Per Case		
		Gold Buying & Sales		15,000	
		Logging and sale of logs		15,000	
		Mining (Galamsey)		25,000	
		Production and sale of Armunitions		20,000	
		Quarry Operations		15,000	
		Sand Winning		15,000	
REVENUE UPPER LIMITS					
RATES (LOCAL GOVERNANCE ACT 2016 - ACT 936 SECTION 147					
		Formula			
1		Basic Rates	6		
2		Property Rates (Refer to Section 3.2)			
3		Rates on Account of Unassessed Properties/ Installations			
	i.	1st Class Residential (2 or more Storey/ 4 or more Bedroom self Contained)	350		
	ii.	2nd Class Residential (2 or 3 Bedroom self Contained)	200		
	iii.	3rd Class Residential (Single Bedroom/ Chamber and Hall)	150		
	iv.	Mixed Residential & Commercial	200		
	v	Compound Houses	200		
	vi	Other Housing Units Not mentionned (mud house)	15		
	vii	1st Class Commercial property (Hotel/Guest house/Bank)	400		
	viii	2nd Class Commercial property (Fuel station)	350		
	ix	3rd Class Commercial property (Hardware buildings)	200		
		Installations			

2160		LOCAL GOVERNMENT BULLETIN, 3RD JUNE, 2024			
Main Item	Sub Item	Item Description	Unit of Measure	District Upper Limit	
	i	Containers	60		
	ii	Kioks	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’			3,000
		CAT ‘B’ (Memorial Adverts)			700
		CAT ‘C’ (Small of CAT ‘B’)			350
2		Hiring of Assembly Facilities	Per day		
	i.	CAT A - Assembly Hall			750
	ii.	CAT B - Assembly conference room			350
	iii.	CAT C - Community centres			180
	iv.	CAT D - Sub-district/Metro Halls			120
	v.	CAT E - Assembly Hall for Church Service and other events			240
	vi.	CAT F - Others			120
3		Market	Per Month		
	i.	Stores			
		CAT A - In CBD (Central Business District)			150
		CAT B - Satellite Markets			90
		CAT C - Outside CBD			60
		CAT D - Sub District Store			12
	ii.	Stalls			
		CAT A - In CBD			6
		CAT B - Satellite Market			5
		CAT C - Outside CBD			4
		CAT D - Sub District Store			2
	ii.	Sheds			
		CAT A - In CBD			5
		CAT B - Satellite Markets			4
		CAT C - Outside CBD			2
		CAT D - Sub District Store			1

2160		LOCAL GOVERNMENT BULLETIN, 3RD JUNE, 2024		
Main Item	Sub Item	Item Description	Unit of Measure	District Upper Limit
	iii.	Rent of Undeveloped Lands	4x4 ft	15
4		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	Hiring of Assembly Grader	Per day	
		Hiring of Assembly tractor/Ploughing	Per Acre	
		Hiring of Assembly tractor/Harrowing	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)

