

8.0 SCHEDULE II: REVENUE UPPER LIMITS					
8.1 LICENCES/PERMITS					
8.1.1 BUSINESS LICENCES					
Main Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	Rate GH¢
					2022
1		1422111	Abattoir (Private)	Per Annum	
			CAT F - Slaughter House (Small)		168.00
			CAT G - Others		84.00
2		1422011	Adinkra Designers/Kente/Smock Weavers & Sellers	Per Annum	
			CAT G - Weavers & Sellers (Small)		70.00
3		1422170	Agro Chemical/Farm Inputs Dealers	Per Annum	
			CAT H - Distributors		180.00
			CAT I - Retailers		120.00
4		1422170	Agro Machine Dealers	Per Annum	
			CAT I - Retailers		120.00
5		1422032	Akpeteshie (liquor) Dealers	Per Annum	
	i.		Manufacturers (Distillers)		
			CAT A - Large Scale		240.00
			CAT B - Medium Scale		120.00
			CAT C - Small Scale		60.00
	ii.		Distributors		
			CAT A - Large scale		240.00
			CAT B - Medium Scale		120.00
			CAT C - Small Scale		60.00
	iii.		Home Based/Farm Site		
			CAT A - Pito (daily brewing)		60.00
			CAT B - Palm Wine Tappers		45.00
	iv.		Akpeteshie Sellers Only		60.00
6		1422277	Aluminium Fabricators (Doors/Windows)	Per Annum	
			CAT A - Large Scale		1,200.00
			CAT B - Medium Scale		850.00
			CAT C - Small Scale		600.00
			CAT D - Others		240.00
7		1422112	Aluminium Pot Dealers ('Dadesen')	Per Annum	
			CAT A - Manufacturers		180.00
			CAT B - Distributors		120.00
			CAT C - Retailers		60.00
8		1422112	Aluminium Product Distributors	Per Annum	
			CAT A - Large Scale		240.00
			CAT B - Medium Scale		120.00
			CAT C - Small Scale		60.00
9		1422112	Aluminium Product Retailers	Per Annum	
			Category A - Store (Large)		120.00
			Category B - Container/Kiosk (Medium)		75.00
			Category C - Table Top (Small)		60.00

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					2022
10		1422151	Ambulance Service Providers	Per Annum	
			CAT A - Large Scale (Above 5 Vehicles)		250.00
			CAT B - Medium Scale (3-5 Vehicles)		100.00
			CAT C - Small Scale (1-2 Vehicles)		50.00
11		1422163	Arts & Handicraft Dealers	Per Annum	
			CAT D - Producers (Medium)		250.00
			CAT E - Producers (Small)		120.00
			CAT F - Retailers Only		120.00
			CAT G - Container/Kiosk		60.00
12		1422052	Artisans: Auto Mechanics/ Welders/ Repairers / Electricians/Sprayers/ Carpentry/ Etc.	Per Annum	
			CAT A		240.00
			CAT B		120.00
			CAT C		84.00
			CAT D - Retailers (Small)		60.00
13	G.	1422270	Tyre/Battery Dealers		
			CAT A - Wholesale		770.00
			CAT B - Retail (Large)		420.00
			CAT C - Retail (Medium)		120.00
			CAT D - Retail (Small)		60.00
14		1422279	Bags and Suitcases Dealers	Per Annum	
			CAT A - Large Scale		240.00
			CAT B - Medium Scale		120.00
			CAT C - Small Scale		60.00
15		1422168	Barbering Shop (floor space and number of points)	Per Annum	
			CAT B - Medium Shop (3-5 points)		240.00
			CAT C - Small Shop (1-2 points)		120.00
			CAT D - Mobile Operators / Accessories		60.00
16		1422009	Bakeries	Per Annum	
			CAT B - Medium Scale		240.00
			CAT C - Small Scale		120.00
17		1422067	Beer/Wine/Spirits/Soft Drinks Sales	Per Annum	
			CAT D - Retail (Large)		450.00
			CAT E - Retail (Medium)		240.00
			CAT F - Retail (Small)		120.00
18		1422133	Bet & Game Centres	Per Annum	
	A.		Casino Operations		4,900.00
	B.		Sports Betting Operations		
			CAT A - Online Betting		3,500.00

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					2022
			CAT B - Online + Brick & Mortar/Land Base		3,500.00
			CAT C - Brick and Mortar		2,380.00
19	C.		Route Operations (Console/consul Games)		
			CAT 'A'		3,500.00
			CAT 'B'		3,080.00
			CAT 'C'		560.00
			CAT D (Per Machine)		350.00
20		1422040	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 m ²	
			CAT A - Class A1 (Along First Class Access)		60.00
			CAT B - Class A2 (Along Second Class Access)		50.00
			CAT C - Class A3 (Along Third Class Access)		30.00
			Other Adverts		
	ii.		Aerial Adverts - Planes, Balloons etc	(Per Day Fee in All Zones)	180.00
	iii.		Bus Stop Shelters		
			CAT A - Class A1		450.00
			CAT B - Class A2		360.00
			CAT C - Class A3		240.00
	iv.		Flag Poles	Per Annum	
			CAT A - Class A1		400.00
			CAT B - Class A2		360.00
			CAT C - Class A3		200.00
	v.		Group Directional Signs	Per Annum	
			CAT A - Class A1		4,500.00
			CAT B - Class A2		4,000.00
			CAT C - Class A3		3,500.00
	vi.		Lamp post Adverts (Street Light Poles)	Per Annum	300.00
	vii.		Posters	Per Day	
	viii.		Structures on Designated Spectacular Sites		
21		1422053	Blocks & Concrete Producers	Per Annum	
			CAT A - Large Scale (Concrete Mixtures and Wares)		2,380.00
			CAT B - Large Scale (Machine and manual for design blocks)		700.00
			CAT C - Medium Scale (Machine for blocks only)		588.00

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					2022
			CAT D - Small Scale (Manual blocks only)		490.00
			CAT E - Small Scale (Manual design blocks/columns only)		350.00
			CAT F - Tiles/Pavement Blocks and Terrazzo Works (Chipping)		140.00
22		1422280	Book, Stationery, Office Equipment, Computer & Accessory, etc. Shops	Per Annum	
			CAT I - Stationery Only		240.00
			CAT J - Books Only		120.00
			CAT L - Mobile Vans		210.00
23		1422273	Boutiques (Including African Wear)	Per Annum	
			CAT C - Small Scale		240.00
			CAT D - Branches of CAT A & B		120.00
			CAT E - Others		60.00
24			Butcher's Licence	Per Annum /Per Butcher	
			CAT A - Master Butcher		80.00
			CAT B - Butcher		60.00
25		1422176	Building Material Dealers	Per Annum	
			Hardware (Distributor/ Wholesaler)		
			CAT D - Wholesaler (Small)		240.00
			Finishing/Retail		
			CAT C - Small Scale		240.00
			CAT D - Very Small Scale		120.00
			Roofing Material Dealers		
			CAT A - Manufacture/Sales		1,200.00
			CAT B - Sales & Installation		750.00
26		1422008	Business Centres	Per Annum	
			CAT E - Secretarial Services (Word Processing, Printing and Copying Services)		120.00
27		1422178	Car Washing Bay	Per Annum	
			CAT D - Manual Washing (Medium)		180.00
			CAT E - Manual Washing (Small)		120.00
28			Canopy Producers		
			CAT A - Tarpaulin Fabric Sewing and metal Fabricators		240.00
			CAT B - Metal Fabricators		120.00
			CAT C - Fabric Sewing		50.00
29		1422181	Contracted Caterers (e.g. School Feeding)	Per Annum	
			CAT A - Above 1,000 pupils		700.00
			CAT B - Above 500 to 1,000 pupils		560.00
			CAT C - Up to 500 pupils		380.00
30		1422185	Ceremonial Hiring Services	Per Annum	

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					2022
			CAT C - Canopies, Chairs, Tables		240.00
			CAT D - Single Item of above		60.00
			CAT H - Spinners (Large)		120.00
			CAT I - Spinners (Small)		60.00
			CAT J - Live Band		250.00
			CAT K - Musical/Dance Groups		180.00
31		1422054	Cleaning Companies	Per Annum	
			CAT A - Household/Office (Large)		1,800.00
			CAT B - Household/Office (Medium)		1,200.00
			CAT C - Household/Office (Small)		620.00
			CAT D - Household/Office (Very Small)		240.00
32		1422059	Cocoa Residue Buying Companies	Per Annum	
			CAT 'A'		840.00
			CAT 'B'		700.00
33		1422188	Cocoa/ Shea Nut/Cotton Buying Companies	Per Annum	
			CAT A - Large Scale (Mother Company)		12,600.00
			CAT B - Medium Scale (Mother Company)		7,700.00
			CAT C - Medium Scale (Agent)		3,500.00
			CAT D - Small Scale (Agent)		2,100.00
34		1422189	Coconut Oil Production/Sales	Per Annum	
			CAT A - Company (Large Scale)		780.00
			CAT B - Company (Medium Scale)		240.00
			CAT C - Company (Small Scale)		120.00
			CAT D - Individuals		60.00
35		1422115	Cold Storage Facilities	Per Annum	
	iii.		Non-Importers with Containerised Cold Storage Facilities (Local)		
			CAT C - Below 20 Footer Container		280.00
			CAT D - Fabricated facility (Retail Large)		210.00
			CAT E - Fabricated facility (Retail Medium)		105.00
			CAT F - Fabricated facility (Retail Small)		60.00
36		1422159	Communication Mast Operating Licence	Per Annum /per mast	
			CAT A - 1-10 Masts		2,240.00
			CAT B - 11-20 Masts		1,820.00
			CAT C - 21-30 Masts		1,540.00
			CAT D - 31-40 Masts		1,092.00
			CAT E - Above 40 Masts		728.00
37		1422052	Computer/Accessories/ Office Equipment Repairs	Per Annum	
			CAT A - Large Scale		750.00

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					2022
			CAT B - Medium Scale		360.00
			CAT C - Small Scale		120.00
38		1422194	Private Shops: Condiments/Confectioneries, cooking utensils, cosmetics, curtains, carpets, disposables, plastics, etc.	Per Annum	
			CAT A - Wholesale		240.00
			CAT B - Retail		120.00
			CAT C - Table Top		60.00
39		1422038	Dressmakers/Tailors (Industrial)	Per Annum	
			CAT A - Fashion Designers (Large)		1,680.00
			CAT B - Fashion Designers (Small)		1,050.00
			CAT C - Large Scale (Above 25 workers)		490.00
			CAT D - Medium Scale (10-25 workers)		240.00
			CAT E - Small Scale (Below 10 workers)		120.00
40		1422038	Dressmakers/Tailors (Non-Industrial)	Per Annum	
			CAT A - Large Scale		120.00
			CAT B - Medium Scale		80.00
			CAT C - Small scale		60.00
41		1422202	Driving Schools	Per Annum	
			CAT A - Above 6 Vehicles		630.00
			CAT B - 4 - 6 Vehicles		420.00
			CAT C - 1 - 3 Vehicles		210.00
42		1422024	Educational Institutions – Private	Per Annum	
	A.		Day Care Centres (Early Childhood Development Centres)		
			CAT A - Grade A		1,540.00
			CAT B - Grade B		490.00
			CAT C - Grade C		350.00
	B.		Pre-Tertiary Schools		
	i.		Basic School (KG/Primary/Junior High Schools)		
	-		National Curriculum Operators		
			CAT A - KG/Primary/Junior High Schools(Large)		2,756.25
			CAT B - KG/Primary/Junior High Schools (Medium)		1,732.50
			CAT C - KG/Primary/Junior High Schools (Small)		600.00
			CAT D - KG/Primary (Large)		450.00
			CAT E - KG/Primary (Medium)		250.00
			CAT F - KG/Primary (Small)		125.00
	ii.		Secondary Level (Senior High/Technical/ Vocational Schools)		

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					2022
			CAT A - Large		2,100.00
			CAT B - Medium		1,400.00
			CAT C - Small		1,050.00
	iii.		Basic to Secondary School		
			CAT A - Large		3,500.00
			CAT B - Medium		2,800.00
	iv.		Specialised Schools (Remedial School)		
			CAT 'A'		1,050.00
			CAT 'B'		490.00
	E.		Other Facilities		
	i.		Media Schools		252.00
	ii.		Computer Schools/ Training Centre		
			CAT B - Local (Large)		840.00
			CAT C - Local (Small)		420.00
	iii.		Private Library		140.00
43		1422204	Egg Dealers	Per Annum	
			CAT A - Wholesale		120.00
			CAT B - Retail Shops		85.00
			CAT C - Mobile Retail		60.00
44		1422205	Electrical Appliances (New & Second-hand)	Per Annum	
			CAT A - Importers/Wholesalers		3,500.00
			CAT B - Wholesalers		600.00
			CAT C - Retailers (Large)		240.00
			CAT D - Retailers - (Small)		120.00
			CAT E - Table Top		60.00
45		1422207	Electronic/Home Appliances/Shops (New & Second Hand)	Per Annum	
			CAT G - Retailers (Shops and Containers - Small)		240.00
			CAT H - Retailers (Table Top - Medium)		120.00
			CAT I - Retailers (Table Top - Small)		60.00
46		1422207	Electronic/Home Appliance Parts Dealers	Per Annum	
			CAT 'B'		180.00
			CAT 'C'		120.00
47		1422282	Feed Sellers (Poultry, Pets, Fish etc.)	Per Annum	
			CAT A - Wholesalers		240.00
			CAT B - Distributors		120.00
			CAT C - Retailers		60.00
48		1422044	Financial Institutions (Banking)	Per Annum	
			Development Banks		25,000.00
			Universal Banks		

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					2022
			CAT A - Head Office		15,000.00
			CAT B - Branch Office		10,000.00
			CAT C - Agency		3,000.00
			Special Deposit Taking Institutions (SDIs)		
			Savings and Loans Compnies & Finance Houses		
			CAT A - Head Office		2,700.00
			CAT B - Branch		1,500.00
			CAT C - Agency		900.00
			CAT D - Mobilisation Ccentre		350.00
			CAT E - Loan/Business Centre		200.00
			Other Financial Institutions		
			Microfinance Companies (Deposit Taking)		
			CAT A - Head Office		1,250.00
			CAT B - Branch		500.00
			Microcredit/Money Lenders		
			CAT A - Head Office		1,250.00
			CAT B - Branch		500.00
			Rural & Community Banks		
			CAT A - Head Office		750.00
			CAT B - Branch		375.00
			CAT C - Agency		250.00
			CAT D - Mobilisation Ccentre		125.00
			Financial NGOs		
			CAT A - Head Office		375.00
			CAT B - Branch		250.00
			Forex Bureaus		
			CAT A - Head Office		500.00
			CAT B - Branch		250.00
			FINTECH (.....)		
			CAT A - Dedicated Electronic Money Issuer (mobile money operators)..Large		240.00
			Dedicated Electronic Money Issuer (mobile money operators)...Small		120.00
			Stand Alone ATMs		500.00
49		1422120	Fish Farming Companies	Per Annum	
			CAT D - Local Large Scale		210.00
			CAT E - Local Medium Scale		120.00
			CAT F - LocalvSmall Scale		60.00
50			Footwear Dealers		
	ii.		Footwear Sales - New/ Used		
			CAT 'A'		120.00

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					2022
			CAT 'B'		85.00
			CAT 'C'		60.00
			Footwear Repairers (Cobblers)		
			CAT 'A'		60.00
			CAT 'B'		35.00
51		1422091	Foreign Trade Goods Dealers)	Per Annum	
	A.		Exporters of General Goods		
			CAT B - Cash Crops		5,600.00
			CAT C - Food Crops		4,620.00
			CAT D - African Clothing/Ornaments		3,500.00
			CAT G - Others		700.00
52			Funeral Related Business	Per Annum	
	A.	1422123	Burial Grounds/Funeral Homes/Mortuaries - Private		
			CAT A - Burial Grounds, Cold Storage for Remains (Morgue), Autopsy & Other Complex Services, Facilities & Practitioners.		12,500.00
			CAT B - Cold Storage for Remains (Morgue), Autopsy & Advanced Services, Facilities & Practitioners.		8,400.00
			CAT C - Cold Storage for Remains (Morgue)		2,800.00
			CAT D - Burial Grounds Only		5,000.00
	B.	1422123	Funeral – Undertaker's Licence		250.00
	C.	1422151	Hearse Service Providers		
			CAT A - Large Scale (Above 5 Vehicles)		600.00
			CAT B - Medium Scale (3-5 Vehicles)		300.00
			CAT C - Small Scale (1-2 Vehicles)		175.00
53		1422160	Game Viewing/Commercial TV Viewing Centres	Per Annum	
			CAT A - Large Scale		490.00
			CAT B - Medium Scale		350.00
			CAT C - Small Scale		120.00
54		1422221	Graphic Design Companies	Per Annum	
			CAT C - Small Scale		360.00
			CAT D - Individuals		240.00
55		1422222	Hair & Beauty Service Providers	Per Annum	
			CAT A - Beauty Parlour and School		1,200.00
			CAT B - Beauty Parlour		360.00
			CAT C - Salon with pedicure, manicure, braiding/weaving		240.00
			CAT D - Big Salon		120.00
			CAT E - Small Salon		60.00
			CAT H - Pedicure & Manicure Only		60.00

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					2022
56		1422026	Health Facilities – Private	Per Annum	
	iii.		General Hospitals/Clinics		
			CAT A - Tertiary (11 & Above Doctors)		2,520.00
			CAT B - Secondary (4 to 10 Doctors)		1,680.00
			CAT C - Primary (Up to 3 Doctors)		840.00
			CAT D - Occupational Therapy Clinics		560.00
	vi.		Maternity Homes		
			CAT A - Expanded Services		280.00
			CAT B - General Services		154.00
	viii.		Licensed Herbal Medicine Units		
			CAT C - Clinic and Medicine Producers (Local)		1,050.00
			CAT D - Clinic Only (Local)		840.00
			CAT E - Medicine Producers Only (Local)		770.00
			CAT F - Herbal Shops (Local)		350.00
			CAT G - Shop on wheel (Mobile)		490.00
57		1422223	Ice Cream/Yoghurt Dealers	Per Annum	
			CAT E - Wholesale/Depot		360.00
			CAT F - Retail		120.00
58		1422224	Interior/Event Decorators	Per Annum	
			CAT B - Companies (Medium)		240.00
			CAT C - Individuals		120.00
59		1422054	Laundry Services	Per Annum	
			CAT A - Large Scale		240.00
			CAT B - Medium Scale		120.00
			CAT C - Small Scale		60.00
60		1422228	Livestock Farms	Per Annum	
			CAT A - Very large-sized		1,400.00
			CAT B - Large-sized		1,050.00
			CAT C - Medium-sized		700.00
			CAT D - Small-sized		420.00
			CAT E - Very Small-sized		140.00
61		1422016	Lottery Business Operators	Per Annum	
			CAT A - National Lotto Authority		14,700.00
			CAT B - National Marketing Companies/Agents		2,800.00
			CAT C - Private Operators		1,400.00
			CAT D - Lotto Receiver		560.00
62		1422021	Manufacturing/Processing Companies	Per Annum	
			CAT A - International (Large Scale)		25,875.00
			CAT B - International (Medium Scale)		20,700.00
			CAT C - International (Small Scale)		15,008.00

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					2022
			CAT D - National (Large Scale)		11,385.00
			CAT E - National (Medium Scale)		8,500.00
			CAT F - National (Small Scale)		7,500.00
			CAT G - Local (Large Scale)		5,000.00
			CAT H - Local (Medium Scale)		3,500.00
			CAT I - Local (Small Scale)		2,500.00
63		1422050	Mattress/Foam Products Dealers	Per Annum	
			CAT B - Wholesalers		840.00
			CAT C - Retailers (Medium Scale)		360.00
			CAT D - Retailers (Small Scale)		210.00
64		1422229	Media Houses	Per Annum	
	A.	1422229	Electronic Media (Radio) Operators		
			CAT C - District		1,680.00
			CAT D - Community		700.00
			CAT E - Recording Studios (Large)		700.00
			CAT F - Recording Studios (Medium)		350.00
			CAT G - Recording Studios (Small)		70.00
			CAT H - Information Centres (Urban)		210.00
			CAT I - Information Centres (Rural)		120.00
			CAT J - Stand Alone Radio/TV Satellite		3,500.00
	B.	1422229	Electronic Media (Television) Operators		
			CAT A - Very Large Scale		4,500.00
			CAT B - Large Scale		3,600.00
			CAT C - Medium Scale		2,400.00
			CAT D - Small Scale		1,500.00
	C.	1422229	Printing Houses		
			CAT F - Newspaper/Periodicals Vendors		60.00
65		1422051	Milling Businesses (For Food)	Per Annum	
			CAT A - Above 3 Machines		140.00
			CAT B - 2-3 Machines		84.00
			CAT C - 1 Machine Only		42.00
66		1422231	Mineral Water Producers	Per Annum	
			CAT A - Bottled, Sachet & Filtered Water		1,600.00
			CAT B - Bottled & Sachet Water		1,200.00
			CAT C - Sachet Water		420.00
67		1422232	Mineral Water Distribution/Sales	Per Annum	
			CAT A - Depot		630.00
			CAT B - Wholesale		420.00
			CAT C - Retail (Large)		210.00
			CAT D - Retail (Medium)		84.00
			CAT E - Retail (Small)		35.00

8.0 SCHEDULE II: REVENUE UPPER LIMITS					
8.1 LICENCES/PERMITS					
8.1.1 BUSINESS LICENCES					
Main Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	Rate GH¢
					2022
68		1422235	Mobile Phone & Accessories Sales/Assembling/Repairs	Per Annum	
			CAT C - Retail/Repairs		240.00
			CAT D - Retail Only		180.00
			CAT E - Repairs Only		120.00
			CAT F - Repairs Only (Small)		60.00
69			Mother Care Shops	Per Annum	
			CAT A - Large Scale		360.00
			CAT B - Medium Scale		240.00
			CAT C - Small Scale		100.00
70		1422237	Musical Instrument Sales	Per Annum	
			CAT A - Wholesale/Retail		120.00
			CAT B - Retail (Medium)		80.00
			CAT C - Retail (Small)		60.00
71		1422127	Non-Governmental Institutions (Renewal)	Per Annum	
			CAT A - International NGOs/CSOs /FBOs		168.00
			CAT B - Local NGOs/CSOs/ FBOs		105.00
			CAT C - Community NGOs/CSOs /FBOs		70.00
72		1422239	Palm/Kernel Oil Extraction Companies	Per Annum	
			CAT C - Small Scale		1,200.00
			CAT D - Individuals		240.00
73		1422241	Pharmaceutical Companies	Per Annum	
	A		Pharmacies		
			CAT D - Retail		240.00
	B		Over the Counter Medicine Sellers (OTCMs) (Licenced Chemical Shops)		120.00
74		1422246	Poultry Farms	Per Annum	
			CAT A - Above 2000 Birds		490.00
			CAT B - Up to 2000 Birds		350.00
			CAT C - Up to 1000 Birds		280.00
			CAT D - Up to 500 Birds		140.00
75		1422137	Private Meat Van	Per Annum	84.00
76		1422025	Professional Firms/Individuals	Per Annum	
	i.		(Architectural, Auditing, Accounting, Engineering, Legal Firms etc.)		
			CAT D - Local		1,400.00
			CAT E - Partnership		1,050.00
			CAT F - Solo		700.00
			CAT G - Others		420.00
	ii.		Draughtsmanship Business		
			CAT 'A'		350.00
			CAT 'B'		168.00

8.0 SCHEDULE II: REVENUE UPPER LIMITS					
8.1 LICENCES/PERMITS					
8.1.1 BUSINESS LICENCES					
Main Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	Rate GH¢
					2022
77		1422013	Quarry/Sand Operators	Per Annum	
			CAT C - Sand Winning		420.00
78		1422248	Real Estate Operators	Per Annum	
	i.		Agents		
			CAT A - Large Scale		2,800.00
			CAT B - Medium Scale		1,680.00
			CAT C - Small Scale		840.00
	ii.		Developers		
			CAT A - Large Scale		3,500.00
			CAT B - Medium Scale		2,500.00
			CAT C - Small Scale		1,500.00
	iii.		Property Managers		
			CAT A - Large Scale (International)		5,040.00
			CAT B - Medium Scale (National)		1,680.00
			CAT C - Small Scale (Local)		420.00
79		1422052	Refrigerator/Air Condition Mechanics	Per Annum	
			CAT 'A'		240.00
			CAT 'B'		120.00
80		1422250	Rubber Stamp Makers	Per Annum	56.00
81		1422169	Sanitary Facilities - Private	Per Annum	
	A.		Bath House Operators		
			CAT A - Above 12 Showers (including toilet facility)		238.00
			CAT B - 9 -12 showers (including toilet facility)		210.00
			CAT C - Up to 8 showers (including toilet facility)		168.00
			CAT D - 13 showers and above		168.00
			CAT E - 9-12 Showers		140.00
			CAT F - 8 Showers and below		105.00
	B.		Toilet Operators (Private)		
			CAT A - Above 24 Seater		360.00
			CAT B - Up to 24 Seater		240.00
			CAT C - 9-16 Seater		120.00
			CAT D - Up to 8 Seater		105.00
	C.		Urinal Operators (Private)		
			CAT A - Large Scale		120.00
			CAT B - Medium Scale		80.00
			CAT C - Small Scale		50.00
82			Satellite TV/Dish Installation Dealers		
			CAT 'A'		360.00
			CAT 'B'		240.00

8.0 SCHEDULE II: REVENUE UPPER LIMITS					
8.1 LICENCES/PERMITS					
8.1.1 BUSINESS LICENCES					
Main Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	Rate GH¢
					2022
			CAT 'C'		120.00
83		1422141	Scrap Metal Dealers	Per Annum	
			CAT D - Very Small Scale (Collection Points)		280.00
			CAT E - Individual Collectors		120.00
84		1422015	Service/Filling Stations	Per Annum	
			CAT C - Fuel and Shopping Centres		1,560.00
			CAT D - Fuel, and Washing Bay		1,500.00
			CAT E - Fuel Only		
			CAT - I		1,200.00
			CAT - II		960.00
			CAT - III		540.00
			CAT F - Surface Tank Points		490.00
			CAT G - Sale of Lubricants		140.00
			CAT H - Kerosene		280.00
			CAT I - LPG Retail Points of CAT A		1,680.00
			CAT J - LPG Retail Points of CAT B		840.00
			CAT K - LPG Only (Large)		1,680.00
			CAT L - LPG Only (Small)		700.00
85		1422254	Signage Writers	Per Annum	
			CAT A - Electronic		360.00
			CAT B - Manual		120.00
86		1422260	Straw Basket Weavers and Sales	Per Annum	50.00
	iii.		Tower Infrastructure & Companies		8,400.00
87		1422283	Tourism Licenced Facilities	Per Annum	
	A.		Accommodation Facilities		
	i.		Hotels/ Beach Resorts/ Motels/ Apartments		
			CAT C - Three Star		2,100.00
			CAT D - Two Star		700.00
			CAT E - One Star		560.00
	ii.		Guest Houses (4-9 Rooms)		490.00
			Budget Hotels		350.00
	iv.		Hostels (Private):		
			CAT A - Above 50 Beds		860.00
			CAT B - 21-50 Beds		420.00
			CAT C - 11-20 Beds		360.00
			CAT D - Up to 10 Beds		240.00
	C.		Body Building Gyms		
			CAT A - Large Scale (Club Setting)		360.00
			CAT B - Medium Scale		240.00
			CAT C - Small Scale		120.00

8.0 SCHEDULE II: REVENUE UPPER LIMITS					
8.1 LICENCES/PERMITS					
8.1.1 BUSINESS LICENCES					
Main Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	Rate GH¢
					2022
	D.		Food & Beverage (Eating/Catering Houses)		
	i.		Formal Catering Services		
			Restaurants		
			CAT A - Grade 1		1,200.00
			CAT B - Grade 2		850.00
			CAT C - Grade 3		240.00
			Fast Food		
			CAT A - Grade 1		2,500.00
			CAT B - Grade 2		860.00
			CAT C - Grade 3		120.00
	ii.		Informal Catering Services		
	-		Traditional Catering Establishments (chop bars)		
			CAT A - Grade 1		240.00
			CAT B - Grade 2		120.00
	-		Drinking Bars		
			CAT A - Grade 1		240.00
			CAT B - Grade 2		120.00
	-		Snack Bars		
			CAT A - Grade 1		240.00
			CAT B - Grade 2		120.00
	-		Outdoor Catering Establishments		
			CAT A - Grade 1		120.00
			CAT B - Grade 2		60.00
	-		Local Fast Food Vendors		
			CAT A - Grade 1		120.00
			CAT B - Grade 2		60.00
	F.		Nightclubs and Theatres		
	i.		Nightclub		
			CAT A - Grade 1		840.00
			CAT B - Grade 2		350.00
	ii.		Pub		
			CAT A - Grade 1		750.00
			CAT B - Grade 2		240.00
89		1422130	Transport Unions (Lorry park Operations)	Per Annum	
			CAT 'A'		1,200.00
			CAT 'B'		960.00
			CAT 'C'		750.00
90		1422265	Utility Vendors	Per Annum	
			CAT 'A'		360.00
			CAT 'B'		240.00

8.0 SCHEDULE II: REVENUE UPPER LIMITS					
8.1 LICENCES/PERMITS					
8.1.1 BUSINESS LICENCES					
Main Item	Sub item	CoA Code	Description of Item	Frequency/ Measure	Rate GH¢
					2022
			CAT 'C'		120.00
91		1423866	Transport Operating Permit	Per Annum	
			Taxi/Ride share Licence		21.00
			Trotro/Bus Licence		35.00
			Heavy Duty Licence		56.00
			Multi-Purpose Licence		70.00
			Car Rental Licence		21.00
			Wheel Cart Licence		4.20
			Tractor Licence		42.00
			Truck Vehicle Licence		70.00
			Tanker Vehicle Licence		70.00
			Earth/ Excavating / Levelling Machinery Licence		84.00
92		1422267	Veterinary Clinic/Hospital	Per Annum	
			CAT B - Vet and Shop		360.00
			CAT C - Vet Only		240.00
			CAT D - Shop Only		120.00
93		1422288	Waste Management Companies	Per Annum	
	i.		Dislodging Companies		
			CAT 'A'		490.00
			CAT 'B'		350.00
94			Wood Works Related Businesses	Per Annum	
	C	1422191	Casket & Coffin Dealers		
			CAT C - Manual (Manufacture & Sale)		238.00
			CAT D - Sales Outlets		105.00
			CAT E - Manufacturers Only		84.00
	E	1422019	Lumber Business (Including Saw Mill)		
			CAT 'C'		360.00
			CAT 'D'		240.00
	F	1422021	Plywood Manufacturers		600.00
	G	1422245	Plywood Sellers		
			CAT 'A'		600.00
			CAT 'B'		360.00
			CAT 'C'		240.00
			CAT 'D'		120.00

8.0 SCHEDULE II: REVENUE UPPER LIMITS				
8.1 LICENCES/PERMITS				
8.1.1 PERMITS				
MAIN ITEM	SUB-ITEM	DESCRIPTION OF ITEM	FREQ/ MEASURE	2022
		Building Plans and Permits	Per Project	
1		Jacket/Application Forms		70.00
2		BUILDING PROCESSING FEE (Non-Refundable Deposit)		
	i.	RESIDENTIAL		
		General residential development (1 storey)		120.00
		2 storey residential development		150.00
		3 storey residential development (below a gross floor area of 450m ²)		200.00
		3 storey and above residential development (Above gross floor area of 450m ²)		420+ 30% of 420 per gross floor area of 450m ²
		Apartments	Per Unit	190.00
	ii.	COMMERCIAL		
		Filling Station		900.00
		Shops		
		Up to 2 storey shops development		170.00
		Shops development (below a gross floor area of 450m ²)		200.00
		Shops development (above gross floor area of 450m ²)		400+ 30% of 400 per gross floor
		Hotels		
		2 storey Hotel building		300.00
		3 Storey Hotel building		400.00
		Hotel Building (above a gross floor area of 450m ²)		900+ 30% of 900 per gross floor
		Restaurants		
		Single storey restaurant		200.00
		2 storey restaurant		250.00
		3 storey restaurant		350.00
		Restaurant Building with gross floor area above of 450m ²		800+ 30% of 800 per gross floor
		Multi-storey parking facility		
		2 storey parking facility		200.00
		3 storey parking facility		450.00
		Parking facility(above a gross floor area of 450m ²)		1000+ 30% of 1000 per gross
		Banking hall		
		1 storey Banking hall		350.00

8.0 SCHEDULE II: REVENUE UPPER LIMITS				
8.1 LICENCES/PERMITS				
8.1.1 PERMITS				
MAIN ITEM	SUB-ITEM	DESCRIPTION OF ITEM	FREQ/ MEASURE	2022
		2 storey Banking hall		500.00
		3 storey Banking hall		750.00
		Banking hall with a gross floor area above of 450m ²		1500+ 30% of 1500 per gross floor area of 450m ³
		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 450m²		
		Telecommunication Mast		6,000.00
		Printing houses		
		1 storey printing house		250.00
		2 storey printing house		320.00
		3 Storey printing house		450.00
		Printing house building with gross floor area above 450m²		900+ 30% of 900 per gross floor
	III.	FACTORIES/INDUSTRIAL BUILDINGS		
		Ware house (storage only)		
		1 storey Ware house (storage only)		250.00
		2 storey Ware house (storage only)		300.00
		3 storey Ware house (storage only)		350.00
		Ware house building with gross floor area above 450m ²		
		Ware house and Office		
		1 storey Ware house and Office		300.00
		2 storey Ware house and Office		350.00
		3 storey Ware house and Office		450.00

8.0 SCHEDULE II: REVENUE UPPER LIMITS				
8.1 LICENCES/PERMITS				
8.1.1 PERMITS				
MAIN ITEM	SUB-ITEM	DESCRIPTION OF ITEM	FREQ/ MEASURE	2022
		Warehouse/Office building with gross floor area above 450m ²		900+ 30% of 900 per gross floor area of 450m ³
		Ware house and Residence		
		1 storey Warehouse & Residence		300.00
		2 storey Warehouse & Residence		350.00
		3 storey Warehouse & Residence		450.00
		Warehouse/residence building with gross floor area above 450m ²		
		Factories		
		Up to 2 storey factory		4,500.00
	iv.	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		600+ 30% of 600 per gross floor area of 450m ³
		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		1000+ 30% of 1000 per gross floor area of 450m ³
		Second Cycle School		500.00

8.0 SCHEDULE II: REVENUE UPPER LIMITS				
8.1 LICENCES/PERMITS				
8.1.1 PERMITS				
MAIN ITEM	SUB-ITEM	DESCRIPTION OF ITEM	FREQ/ MEASURE	2022
		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		1500+ 30% of 1500 per gross floor area of 450m ³
		Basic and second cycle		
		1 storey basic and second cycle school		750.00
		2 storey basic and second cycle school		900.00
		3 storey basic and second cycle school		1,000.00
		Basic & Second Cycle School building with gross floor area above 450m ²		2100+ 30% of 2100 per gross floor area of 450m ³
		Vocational/ Technical		
		1 storey vocational/technical school		750.00
		2 storey vocational/technical school		900.00
		3 storey vocational/technical school		1,000.00
		Vocational/Technical school building with gross floor area above 450m ²		2100+ 30% of 2100 per gross floor area of 450m ³
		Extension of time		1,000.00
		Tertiary		

8.0 SCHEDULE II: REVENUE UPPER LIMITS				
8.1 LICENCES/PERMITS				
8.1.1 PERMITS				
MAIN ITEM	SUB-ITEM	DESCRIPTION OF ITEM	FREQ/ MEASURE	2022
		1 storey private tertiary school building		1,200.00
		2 storey private tertiary school building		1,500.00
		3 storey private tertiary school building		2,000.00
		Private Tertiary School building with gross floor area above 450m ²		4000+ 30% of 4000 per gross floor area of 450m ³
		Driving Schools		
		1 storey private driving school		750.00
		2 storey private driving school		900.00
		3 storey private driving school		1,000.00
		Private Driving School building with gross floor area above 450m ²		2100+ 30% of 2100 per gross floor area of 450m ²
	v.	OPEN SPACE & RECREATIONAL DEVELOPMENT		
		Sports complex		1,200.00
		Events centre		900.00
	vi.	Renovation/Rehabilitation/ Refurbishment		1,820.00
	vii	Planning Permission in Principle (AIP)		6,500.00
	vii.	Hoarding/Fencing		220.00
	ix.	Temporary Structures (Inclusive Application Form)		120.00
3		PERMIT CHARGES		
	A.	New Development		

8.0 SCHEDULE II: REVENUE UPPER LIMITS				
8.1 LICENCES/PERMITS				
8.1.1 PERMITS				
MAIN ITEM	SUB-ITEM	DESCRIPTION OF ITEM	FREQ/ MEASURE	2022
	i.	Building/Permanent Structure	Cost of construction	0.30%
	ii.	Hoarding Permit (only)	Per metre	3.00
	iii.	Fence Wall Permit (only)	Per metre	5.00
		Mast Permit (Installation)	One Time Payment	12,000.00
	B.	Building Permit Renewal (upon expiration of original permit/extension of time)		
	i.	Residential		200.00
	ii.	Commercial		600.00
	iii.	Factories/ Industrial		1,000.00
	iv.	Civic & Cultural		2,000.00
	v.	Open Space & Recreational Development		1,200.00
	vi.	Renewal for Temporary Structures		90.00
	C.	Permit to repair/renovate/ rehabilitate/refurbish/ convert		
	i.	Telecommunication Mast		2,500.00
	ii.	All Others Structures		0.40% of Cost of Renovation
	D.	Other Temporary Structures Permit (Provisional Site)		
		Containers/Sealed Metal		300.00
		Container (Fabricated Metals)		130.00
		Sheds		80.00

8.0 SCHEDULE II: REVENUE UPPER LIMITS				
8.1 LICENCES/PERMITS				
8.1.1 PERMITS				
MAIN ITEM	SUB-ITEM	DESCRIPTION OF ITEM	FREQ/ MEASURE	2022
		Wooden Kiosks		50.00
	E.	Other Fees		
	i.	Road Crossing (Cutting) Permit Fees:		
		Asphalt Roads	Per Metre	18.00
	ii.	Permit For Construction of Additional Tanks		
		Filling Stations and Others	Per Tank	900.00
		Construction of Road, Kerbs, Gutters by Estate Developers		2 % of Cost of Development
	iii.	Permit for trenches along roadside for burial of service lines	Per Metre	5.00
4		Noxious Permits		
		Mills	Per Annum	
	i.	Block Factories		
		CAT 'A'		500.00
		Renewal		200.00
		CAT'B'		300.00
		Renewal		100.00
	ii.	Saw Mills		
		CAT 'A'		500.00
		Renewal		200.00
		CAT'B'		350.00
		Renewal		100.00
	iii.	Corn/ Cassava Mills		
		CAT 'A'		350.00
		Renewal		100.00

8.0 SCHEDULE II: REVENUE UPPER LIMITS				
8.1 LICENCES/PERMITS				
8.1.1 PERMITS				
MAIN ITEM	SUB-ITEM	DESCRIPTION OF ITEM	FREQ/ MEASURE	2022
5		Livestock		
	i.	Cattle		
		CAT 'A'		500.00
		Renewal		200.00
		CAT 'B'		400.00
		Renewal		150.00
		CAT 'C'		300.00
		Renewal		100.00
	ii.	Pigs		
		CAT 'A'		500.00
		Renewal		200.00
		CAT 'B'		400.00
		Renewal		150.00
		CAT 'C'		300.00
		Renewal		100.00
	iii.	Goats/ Sheep		200.00
		Renewal		50.00

8.0 SCHEDULE II: REVENUE UPPER LIMITS

8.3 FEES

Main Item	Sub item	CoA Code	Description of Item	Frequency/ Measure	Rate GH¢
					2022
1		1423006	Burial (Cemetery) Fees		
	i.		General	Per Burial	
			CAT A - 1 - 5 years		28.00
			CAT B - 6 -17 years		20.00
			CAT C - Adults (18 years & above)		100.00
			Other towns		50.00
			CAT D - Tombstone e.g. marble, terrazzo, vault		1000.00
	ii.		Grave space reservation - Public Cemetery		
			CAT A - Allocation	Onetime Payment	2500.00
			CAT B - Renewal/ Maintenance	Per Annum	500.00
	vi.		Burials at Home (Applicable only to Areas with designated burial sites)	Per burial	7000.00
	vii.		Exhumation of Corpse	Per Court Order	500.00
2		1423012	Conservancy (Sanitary Services)		
	i.		Franchised		
			Public Toilet Operators	Per Month	0.50
			KVIP	Per Visit	0.50
			Public Bath house Operators	Per Month	0.50
			Public Urinal Operators	Per Month	0.20
	ii.		Assembly Operated		
			Public Toilet	Per Visit	0.40
			Public Bathhouse		
			- No shower	Per Visit	0.30
			- With shower	Per Visit	0.40
			Public Urinals	Per Visit	0.10
3		1423861	Environmental Health Inspection and Certification fee	Per Visit	
	i.		Application Forms		5.25
	ii.		Suitability (Health) Certification		

8.0 SCHEDULE II: REVENUE UPPER LIMITS

8.3 FEES

Main Item	Sub item	CoA Code	Description of Item	Frequency/ Measure	Rate GH¢
					2022
			CAT A - Water Producers/Food Processing Vendors		
	-		Large Scale		
	-		Medium Scale		
	-		Small Scale		31.00
			CAT B - Hotels/Guest Houses/ Restaurants/Hostels/Private Schools		155.00
			CAT C - Chop and Drinking Bars		104.00
4		1423862	Export/Conveyance		
	i.		Animals		
			Cow (Foreign Heardsmen)	Per animal	10.00
			Cow (Local Heardsmen)	Per animal	10.00
			Sheep, Goats, Pigs, Donkey, Dog etc.	Per animal	5.00
			Birds	Per bird	0.50
			Fish	Per basket	1.00
			Bush Meat	Per animal	2.00
	iii.		Bamboo	Per 100 Culms	5.00
	iv.		Cane/Rattan		
			CAT A	Per Bundle	5.00
			CAT B	Per Maxi bag	3.00
			CAT C	Per Mini bag	3.00
	v.		Charcoal	Per bag	15.00
	vi.		Cotton	Per load	
			- Articulated Truck	Per load	30.00
			- Mummy Truck	Per load	21.00
			- Kia Truck	Per load	9.80
	vii.		Cola Nut		
			CAT A	Per Maxi bag	4.20

8.0 SCHEDULE II: REVENUE UPPER LIMITS

8.3 FEES

Main Item	Sub item	CoA Code	Description of Item	Frequency/ Measure	Rate GH¢
					2022
	viii.		Firewood		
			- Articulated Truck	Per load	49.00
			- Mummy Truck	Per load	35.00
			- Kia Truck	Per load	21.00
			- Abossey Okai macho motor king/ Donkey Cart	Per load	9.80
	ix.		Fruits (Banana, Mango, Pawpaw, Pineapple, Pear, Oranges etc.)	Per crate/bag/ basket	2.80
			Cereals (millet, sorghum, maize, beans, guinea corn etc.)		
			Maxi bag		2.00
	x.		Coconut		
			- Articulated Truck	Per load	350.00
			- Mummy Truck	Per load	250.00
			- Kia Truck	Per load	150.00
	xii.		Milled Foods (Corn dough, Cassava dough, Groundnut paste, Gari etc.)	Per bag/ Per container	2.00
	xiv.		Stones/Quarry/Gravel Products		
			- Above 7 Tonnes	Per load	100.00
			- 6 to 7 Tonnes	Per load	70.00
			- Up to 5 Tonnes	Per load	50.00
	xv.		Sand		
			- Above 7 Tonnes	Per load	28.00
			- 6 to 7 Tonnes	Per load	16.80
			- Up to 5 Tonnes	Per load	14.00
			Smoked Meat/Fish	Per Bag	75.00
				Small Bag	50.00
	xvi.		Roots and Tubers		
			<i>Yam</i>		
			- Count	100 pieces	21.00

8.0 SCHEDULE II: REVENUE UPPER LIMITS

8.3 FEES

Main Item	Sub item	CoA Code	Description of Item	Frequency/ Measure	Rate GH¢
					2022
			- Articulator Truck	Per load	300.00
			- Mummy Truck	Per load	100.00
			- Kia Truck	Per load	80.00
			- 'Abossey Okai macho'	Per load	60.00
			- 'Motor king'	Per load	40.00
			<i>Cocoyam, Cassava, Potato, etc.</i>		
			CAT A	Per Maxi bag	9.80
			CAT B	Per Mini bag	8.40
	xvii.		Vegetable dealers	Per bag/crate/ basket	2.80
	xviii.		Palm Oil, Coconut Oil, Groundnut Oil	Per gallon (4.5 Litres)	4.20
	xxi.		Sawn Wood Export		
			- KIA Truck	Per Load	52.50
			- Tipper Truck	Per Load	77.00
			- Cargo Truck	Per Load	105.00
			- Articulator Truck	Per Load	140.00
	xxi.		Off-Loading/Landing Fee		
			CAT A - Articulator Truck		105.00
			CAT B - Cargo trucks & Buses		84.00
5		1423243	Hawkers' Fee	Per Day	
			CAT A - Barbers		3.50
			CAT B - Used Shoe Sellers		4.20
			CAT C - Used Clothe Sellers		4.20
			CAT D - Herbal Medicine Sellers		2.80
			CAT E - Watch/Necklace Sellers		3.50
			CAT G - Cloth and Material Sellers		4.90
			CAT H - Leather Product Sellers		2.80
			CAT I - Foodstuff Sellers		2.80
			CAT J - Others		2.10

8.0 SCHEDULE II: REVENUE UPPER LIMITS					
8.3 FEES					
Main Item	Sub item	CoA Code	Description of Item	Frequency/ Measure	Rate GH¢
					2022
6		1423863	Lorry Park Fee		
	i.		Commercial Vehicles	Per day	
			Taxi		3.00
			Mini Bus Up to 12-23 seater		4.00
			Bus/Kia Up to 24-33 seater		5.00
			Bus/Kia (33 seater +)		6.00
			Articulated truck		6.00
			Tipper truck		1.00
			Rig Saw (Yellow Tricycle)		0.40
			Non-Lorry Park Mobile Vehicles (e.g. Taxi)		3.00
	ii.		Private Vehicles	Per Hour	
			Saloon Cars		3.00
			Long parking full day		5.00
			Mini Cargo Bus		7.00
			Medium Trucks		7.00
			Big Cargo Trucks		10.00
			Articulated Trucks		16.00
			Monthly Parking (for all vehicles)		52.00
7		1423001	Market	Per day/night	
			Market Tolls (Daily/ Night Tolls)		1.00
8		1423011	Marriage Fees		
			Ordinance (Cap 127)	Per Registration	93.00
			Customary Marriage (Resident)	Per Registration	41.00
			Divorce Certificate (Customary)	Per Document	207.00
			Certificate of Marriage	Per Document	31.00
			Certified True Copy	Per document	83.00

8.0 SCHEDULE II: REVENUE UPPER LIMITS					
8.3 FEES					
Main Item	Sub item	CoA Code	Description of Item	Frequency/ Measure	Rate GH¢
					2022
			Filing of Notice/Caveat	Per Case	31.00
			Marriage ceremony (Week-end)	Per Case	51.75
			Search Fee (for marriage registration)	Per Case	31.00
			Search Fee (Marriage Certificate)	Per document	31.05
			Registration of Churches for Marriage	Per Church	1400.00
			Spinster/ Bachelor Certificate	Per Document	104.00
9		1422029	Mobile Sales Vans (Per Vehicle)	Per Day	2.80
10		1423201	Sale of Contract Documents (All categories) –	One Time Payment	
			CAT A - Above 550,000 (Approved by Regional Tender Review Committee)		1000
			CAT B - Above 75,000 - 550,000 (Approved by Entity Tender Committee)		500
			CAT C - Up to 75,000 (Approved by Entity Head)		300
11		1423737	Search Fee (General Information)		100.00
12			Slaughter		
			CAT A - Slaughter of Cow/Donkey		10.00
			CAT B - Slaughter of Sheep/Goat/ Pig		5.00
13			Meat Van (Assembly - Door to Door Delivery)		
			CAT A - Cow		2.00
			CAT B - Small Animals		1.00
	B	1423866	Non-Governmental Institutions' Registration	Onetime Payment	
			CAT A - International NGOs/CSOs		176.00
			CAT B - Local NGOs/CSOs		124.00
			CAT C - Community CSOs/CSOs		62.00
14		1423841	Warehouse Charges (In The Market)		
	i.		Daily /Overnight Charges (Per head load)		1.00
	ii.		Monthly Charges		
			General Charges (Per square meters)		2.00

8.0 SCHEDULE II: REVENUE UPPER LIMITS					
8.3 FEES					
Main Item	Sub item	CoA Code	Description of Item	Frequency/ Measure	Rate GH¢
					2022
			Handling charges(Per tonne)		16.80
			Storage (Per tonne)		8.40
			Administrative charges (Per tonne)		8.40
	iii.		Liquid oil (Drums - Per head load)		
			One (1) drum		8.40
			One (1) Jerri can		4.20
			Others (negotiable)		
15		1423865	Waste Management	Per Trip	
	A	1423865	Dislodgement of Liquid Waste		
			Dislodging		621.00
			Tipping Fee (Liquid Waste)		45.00
	B	1423865	Solid Waste Collection		
	i.		Industrial/Commercial		
			120 to 240 Litre (Special Containers)	Per Month	168.00
			1100 litres	Per Month	420.00
			3200 litres	Per Month	1050.00
			7000 litres	Per Month	1400.00
			12000 litres	Per Month	1540.00
			23000 litres	Per Month	3500.00
			23m ³	Per Trip	280.00
			15m ³	Per Trip	210.00
			12m ³	Per Trip	168.00
			10m ³	Per Trip	154.00
			Special Container (7m ³)	Per Trip	140.00
			Construction Waste	Per Trip	630.00
			Factory Service - On Call	Per Trip	1050.00

8.0 SCHEDULE II: REVENUE UPPER LIMITS

8.3 FEES

Main Item	Sub item	CoA Code	Description of Item	Frequency/ Measure	Rate GH¢
					2022
			Factory Service - Regular Service	Per month	630.00
			Industrial Waste	Per Trip	750.00
			Hospitals/Clinics	Per month	350.00
			Skip Loader Service	Per Trip	1000.00
	iii.		Solid Waste Dumping		
			CAT A - Domestic waste		
			Skip Truck / roll-on Truck	Per Trip	28.00
			Kia Truck	Per Trip	16.80
			Motor king	Per Trip	9.80
			CAT B - Commercial waste	Per Tonne	100.00
			CAT C - Industrial waste	Per Tonne	120.00
			CAT E - Construction Waste	Per Tonne	850.00
			CAT F - Destruction of goods	Per Tonne	3000.00
	iii.		Sewage Maintenance Fees		
			CAT A - Public Toilets		7.00
			CAT B - Domestic Toilets		6.00
			CAT C - Institutional Toilets		6.00
16		1423867	Road Block	Per day	
			CAT A - Collector Access		250.00
			CAT B - Local Access		150.00
17		1430022	Towing Charges	Per case	
			Private Vehicles (e.g. Saloon/4x4/SUVs)		252.00
			Light Heavy Vehicles (Kia Trucks and Buses)		350.00
			Dump Trucks (Tipper Trucks)		420.00
			Heavy Duty (e.g. Articulated Trucks)		630.00
			Tricycle motors		42.00
18		1423086	Vehicle Stickers for Embossment	Per Annum	

8.0 SCHEDULE II: REVENUE UPPER LIMITS

8.3 FEES

Main Item	Sub item	CoA Code	Description of Item	Frequency/ Measure	Rate GH¢
					2022
	i.		General		
			Taxi		31.00
			Heavy Duty		50.00
			Light Duty		41.00
			Multi-Purpose		21.00
			4 - Wheel Cart (Truck)		3.00
			1 & 2- Wheel Cart		2.00
			Tricycles/ Motorcycles (Per Unit)		26.00
			Bicycle Per Unit)		10.00
	ii.		Buses/Trotro		
			46 Passengers and above		41.00
			34 - 45 Passengers		31.00
			24 - 33 Passengers		26.00
			8 - 23 Passengers		21.00
	iii.		Trucks		
			Articulator / Timber Trucks		72.00
			Cargo Trucks (Above 10 Tonnes)		52.00
			Cargo Trucks/Kia (Below 10 Tonnes)		40.00
			Tipper Trucks:		
			Up to 9.5 Cubic metres		52.00
			10 - 14 Cubic metres		104.00
			15 - 25 Cubic metres		124.00
	iv.		Tankers		
			1,100 - 1,500 Gallon Capacity		124.00
			2,000 - 2,500 Gallon Capacity		200.00
			3,000 - 7,000 Gallon Capacity		250.00

8.0 SCHEDULE II: REVENUE UPPER LIMITS

8.4 FINES

Main Item	Sub Item	Item Description	Frequency/ Measure	Rate GH¢
				2022
		Formula		
1		Building Offences	Per Case	
	i.	Penalty for development without permit		Percentage of permit charge in reference to level of completion
	ii.	Occupying Newly Completed Developments without Occupancy Certificate - Certificate of Habitation (CoH)		50% CoH permit Charge
	iii.	Penalty For Unauthorised Placements (Temporary Structures)		200% of permit Charge
	iv.	Penalty for Refurbishment/ Renovation without permit		50% of permit charge
	v.	Development in unauthorised places (unbuildable places)		Surcharge based on cost of demolition
	vi.	Penalty for Violating 'Stop-Work' Order		100% of permit charge
	vii.	Installation of Radio/TV/Internet/Communication Mast & Others without permit		100% of permit charge
2		Billboard/Signage Offences	Per Case	
		CAT A - Wrongful siting		200% of permit Charge
		CAT B - Placement without permit		200% of permit Charge
3		Environmental Health/Safety/ Sanitation Offences	Per Case	
	i.	Defecating at unauthorized places		84.00
	ii.	Urinating at unauthorized places		16.80
	iii.	Selling at unauthorized places		58.80
	iv.	Indiscriminate disposal/burning of refuse		
		Industrial Area		2100.00
		Commercial Area		700.00
		Residential Area		630.00
		Office Area		504.00
	v.	Weedy grounds		
		Business/Commercial premises		2,100.00

8.0 SCHEDULE II: REVENUE UPPER LIMITS

8.4 FINES

Main Item	Sub Item	Item Description	Frequency/ Measure	Rate GH¢
				2022
		Residential premises		420.00
	vi.	Refusal to Re-plant Tree (after property development)		
		Industrial/Commercial		700.00
		Residential		350.00
	vii.	Refusal to comply with Environmental Health Screening		
	viii.	Excessive Noise Making		1,000.00
	ix.	Cutting of trees without permit	Per Tree	350.00
	x.	Littering/Unauthorised Dumping of refuse	Per Case	
		CAT A - Refuse Carriers		250.00
		CAT B - Individual		25.00
4		Impounded Offences		
	A	Stray Animals	Per animal/ day	
		Collection - Sheep/ Goat/ Pigs/Dogs		58.80
		Collection - Donkey/ Horse/ Cow		105.00
		Feeding - Sheep/ Goats		21.00
		Feeding - Pigs		42.00
		Feeding - Dogs		42.00
		Feeding - Donkey/ Horse/Cow		112.00
	B	Vehicles	Overnight	42.00
5		Other Offences	Per Case	
	i.	Removal/Missing Property number plate		120% of replacement cost
	ii.	Removal/Destruction/Defacing of Street Name Signage		120% of replacement cost
	iii.	Destruction of Street Light Poles/Other road furniture		120% of replacement cost
	iv.	Posting of bills at unauthorized places		1,400.00
	v.	Failure to pay BOP/Rent etc.(by August).		30% of amount owed (in addition to principal)

8.0 SCHEDULE II: REVENUE UPPER LIMITS

8.4 FINES

Main Item	Sub Item	Item Description	Frequency/ Measure	Rate GH¢
				2022
	vi.	Refusal to pay basic rate		300.00
	vii.	Inciting a person not to pay rates		300.00
	viii.	False statement as regards the liability of a person to pay rates		300.00
	ix.	Refusal or failure for a person to supply information and willfully obstruct any authorized person in the performance of functions		1,200.00
	x.	Penalty for refusal of an employer to pay general or special rate deducted from an employee remuneration		2,400.00
	xi.	Penalty for unauthorized collection of rate		3,000.00
	xii.	Refusal by a person appointed by the rating authority as agent for the collection to render accounts within a stipulated time.		2,400.00
	xiii.	Penalty in respect of offences by rate collectors		3,000.00
	xiv.	Penalty for bounced cheques		
	xv.	Transfer of stalls/stores without Assembly approval		700.00
	xvi.	Failure to vaccinate dogs	Per Dog	350.00
	xvii.	Operating without certified licence (e.g. Electricians)		350.00
	xviii.	Failure to obtain permit for burial		30% of the permit charge (in addition to principal)
	xix.	Road block without Permit		630.00
6		Retrieval Of Seized Tools/Machinery (For Various Offences)	Per Case	
		1st Time		700.00
		2nd Time		1,050.00
		3rd Time		2,100.00
7		Traffic Offences		
	i.	Parking/Stopping/Waiting/Loading/Off - loading/Moving/Turning at unauthorized Places	Per case	

8.0 SCHEDULE II: REVENUE UPPER LIMITS

8.4 FINES

Main Item	Sub Item	Item Description	Frequency/ Measure	Rate GH¢
				2022
		Earth Moving Equipment	Per case	420.00
		Articulator Truck	Per hour/ Case	294.00
		Tipper/Cargo Truck/Tractor	Per hour/ Case	252.00
		Pick-Up/ Cross-Country/SUVs Vehicle	Per case	182.00
		Saloon Car/Taxi	Per case	126.00
		Buses (large)	Per case	252.00
		Trotro/Buses (small)	Per case	210.00
		Motor bikes/Tricycles	Per case	42.00
		Push truck	Per case	12.60
	ii.	Riding bicycle and motorbike in the market	Per case	84.00
	iii.	Riding bicycle and motorbike on pedestrian walkways	Per case	84.00
	iv.	Clamping Charges (Obstruction /No Parking)	Per case	
		Heavy Duty (e.g. Articulated Trucks)		294.00
		Dump Trucks (Tipper Trucks)		210.00
		Medium Heavy Duty Vehicles (Kia Trucks and Buses)		126.00
		Private/Light Vehicle (e.g. Saloon/4x4/ Pick-up)		84.00
		Tricycles		42.00
	vi.	Refusal to obtain vehicle sticker	Per Case	
		CAT A - Articulated/ Tipper Trucks		126.00
		CAT B - Commercial Vehicles		70.00
	vii.	Refusal to emboss sticker	Per case	168.00
	viii.	Refusal to acquire Taxi Driver Licence	Per case	42.00
8		Unauthorised Diversion	Per case	
		Diversion of river/stream course		21,000.00
		Diversion of drains		9,800.00
		Channelling of sewage waste into drains		9,800.00
9		Illegal/Un-licenced Activities	Per Case	
		Gold Buying & Sales		21,000.00

8.0 SCHEDULE II: REVENUE UPPER LIMITS

8.4 FINES

Main Item	Sub Item	Item Description	Frequency/ Measure	Rate GH¢
				2022
		Logging and sale of logs		21,000.00
		Mining (Galamsey)		35,000.00
		Production and sale of Armunitions		28,000.00
		Quarry Operations		21,000.00
		Sand Weaning		21,000.00

8.0 SCHEDULE II: REVENUE UPPER LIMITS					
8.5 RATES					
Main Items	Sub Items	CoA Code	Item Description	Frequency/ Measure	2022
1			SPECIAL RATES		
	i.	1413003	Basic Rates		2.00
	ii.	1413006	Development Levy (LGA Section 146 sub section 3)		To be Determined by Assembly
2			GENERAL RATES		
	A.	1413001	Property Rates (Refer to Section 3.2 of this Document)		
			Residential (Adeiso, Mepom, Asuokaw, Okurase, Kwasi Nyarko, Maame Dede)		
			1-3 Bedrooms		31.00
			4-6 Bedrooms		62.00
			One storey building (1-3 bedrooms)		129.00
			One storey (4-6 bedrooms)		259.00
			Two storey (1-3 bedrooms)		388.00
			Two storey (4-6 bedrooms)		497.00
			Three storey		647.00
			Residential (Other Towns)		-
			1-3 Bedrooms		13.00
			4-6 Bedrooms		36.00
			One Storey building(1-3 bedrooms)		62.00
			One Storey building (4-6 bedrooms)		129.00
			Two Storey building (1-3 bedrooms)		259.00
			Two Storey Building (4-6 bedrooms)		388.00
			Commercial		-

8.0 SCHEDULE II: REVENUE UPPER LIMITS

8.5 RATES

Main Items	Sub Items	CoA Code	Item Description	Frequency/ Measure	2022
			CAT 'A'		3,500.00
			CAT 'B'		2,300.00
			CAT 'C'		1,259.00
			CAT 'D'		950.00
			CAT 'E'		625.00
			CAT 'F'		375.00
			Industrial		-
			Large Scale (International)		7,763.00
			Large Scale (national)		4,140.00
			Medium Scale		646.88
			Small Scale		388.00
	B.	1413005	Rates on other Possessions		-
	i.	1413005	Bicycle Rates	Per Unit	2.00
	ii.	1413005	Cattle Rates - Foreigners	Per Aimal	25.00
	iii.	1413005	Cattle Rates - Residents	Per Aimal	10.00
	iv.	1413005	Donkey Rates	Per Aimal	25.00
	vi.	1413005	Pig Rates	Per Aimal	7.00

8.0 SCHEDULE II: REVENUE UPPER LIMITS

8.6 RENT

Main Item	Sub Item	CoA Code	Item Description	Frequency/ Measure	2022
1		1415036	Hiring of Assembly Facilities	Per day	
	i.		Assembly Hall		
			CAT C - Small		238.00
	vii.		Assembly Forecourt		210.00
	x.		Others		168.00
2		1415052	Market Facilities	Per Month	
	i.		Stores		
			CAT A - In CBD (Central Business District)		
			A1		150.00
			A2		100.00
			A3		60.00
			A4		40.00
			A5		20.00
			CAT B - Satellite Markets		30.00
			CAT C - Outside CBD		20.00
			CAT D - Sub District Store		10.00
	ii.		Stalls		
			CAT A - In CBD		5.00
			CAT B - Satellite Market		5.00
			CAT C - Outside CBD		5.00
			CAT D - Sub District Store		2.00
	iii.		Sheds		
			CAT A - In CBD		5.00
			CAT B - Satellite Markets		5.00
			CAT C - Outside CBD		2.00
			CAT D - Sub District Store		1.00
	iv.		Rent of Undeveloped Lands	4x4 ft	10.00
3		1415017	Hiring of Parks		
	ii.		CAT B - Lorry Park (space rental)	Per month	414.00
			CAT D - School Compound (Social functions)	Per day	414.00

8.0 SCHEDULE II: REVENUE UPPER LIMITS

8.6 RENT

Main Item	Sub Item	CoA Code	Item Description	Frequency/ Measure	
					2022
4		1415002	Rent for Vendor Stands	Per Month	20.00