



REPUBLIC OF GHANA

# LOCAL GOVERNMENT BULLETIN

*Published by Authority*

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## GENERAL

### IMPOSITION OF RATES AND FEE-FIXING RESOLUTION FOR 2023

#### MAMPONG MUNICIPAL ASSEMBLY –MAMPONG ASHANTI

*LOCAL GOVERNANCE ACT 2016, ACT 936*

In a resolution passed by the Mampong Municipal Assembly on 19th October, 2022 subject to Section 145 (1) (2) of the Local Governance Act 2016 (Act 936), the following Fees and Rates will be charged for the Financial Year, 1st January, to 31st December, 2023.

### HEAD 1: RATES

#### **Sub-Head 1: BASIC RATE:**

Under Section 146 (4) a basic rate of (GH¢ 3.00) is levied and payable by all persons of eighteen (18) years and above who reside or own immovable property within the area of Authority of Mampong Municipal Assembly.

#### **1.2 SPECIAL RATE (Under Section 146)**

The Assembly approved a Special Rate of GH¢2.00 to be levied and payable by all persons of Eighteen years and above who reside or own immovable property within the area of Authority of Mampong Municipality.

#### **1.3 PROPERTY RATE: UNDER SECTION 146 (6)**

In addition to the basic rate and the special rate the following rates are levied on the ratable value of immovable property situated within the area of authority of the Mampong Municipal Assembly.

| <i>Sub-Head</i>   | <i>Class of Area</i>  | <i>Category of Premises</i> | <i>2023 GH¢</i> |
|-------------------|---|-----------------------------|-----------------|
| <b>CATEGORY A</b> |   |                             |                 |
| A                 | Mampong, Daaho, Bosofour, New Daamang, Kofiase, Kofi Sarpong, Kyeremfaso  | Commercial                  | 0.04            |
|                   |   | Residential                 | 0.0005          |
|                   |   | Mixed                       | 0.0020          |
|                   |   | Minimum                     | 10.00           |
| <b>CATEGORY B</b> |   |                             |                 |
| B                 | Kyekyewere, Mprim, Apaah, Yonso, Asaam, Ninting, Benim, Hwiediem  | Commercial                  | 0.04            |
|                   |   | Residential                 | 0.0004          |
|                   |   | Mixed                       | 0.0017          |
|                   |   | Minimum                     | 8.00            |
| <b>CATEGORY C</b> |   |                             |                 |
| C                 | Adidwan, Krobo, Nkwanta, Abuontem, Nyinampong   | Commercial                  | 0.04            |
|                   |   | Residential                 | 0.0004          |
|                   |   | Mixed                       | 0.0017          |
|                   |   | Minimum                     | 6.00            |
| <b>CATEGORY D</b> |   |                             |                 |
| D                 | Buildings situated in all Towns and villages other than those above will attract the rates specified in this table under Category "D" | Commercial                  | 0.04            |
|                   |   | Residential                 | 0.0004          |
|                   |   | Mixed                       | 0.0017          |
|                   |   | Minimum                     | 4.00            |

**PETROLEUM DEALERS**

|   |   |          |
|---|---|----------|
| GOIL, MODEX, NASONA, ALLIED, STAR OIL (Toll booth)    | - | 0.23     |
| FRIMPS OIL (ZONGO), TOTAL (BOSOFOUR), GOIL (MAGAZINE) | - | 0.12     |
| COCOA MARKETING BOARD                                 | - | 0.02     |
| ELECTRICITY PROPERTY RATE                             | - | 5,590.00 |

It shall be the duty of every person liable to pay the rates concern, to the Mampong Municipal Assembly to pay it before 30th April, 2023 to the accredited Revenue Collectors or any other authorized persons in the Mampong Municipal Assembly.

**UNASSESSED UNDER SECTION 96 (3) (b) 102**

In addition to the property rate, unassessed rate of the following amount shall be payable on all premises not valued within the places specified below:

| <i>TOWNS AND VILLAGES</i>  | <i>CATEGORY OF PREMISES</i> | <i>2023 GH¢</i> |     |
|--|-----------------------------|-----------------|-----|
| <b>CATEGORY A</b>  |                             |                 |     |
| Mampong, Daaho, Bosofour, New Daamang, Kofiase, Kofi Sarpong, Kyeremfaso | Above 3-Storey              | 420.00          | p.a |
|  | 3-Storey                    | 330.00          | p.a |
|  | 2-Storey                    | 280.00          | p.a |
|  | Self- contain               | 220.00          | p.a |
|  | Compound House              | 180.00          | p.a |
|  | Boys Quarters               | 120.00          | p.a |

| <i>TOWNS AND VILLAGES</i>   | <i>CATEGORY OF PREMISES</i> | <i>2023 GH¢</i> |     |
|---|-----------------------------|-----------------|-----|
| <b>CATEGORY B</b>   |                             |                 |     |
| Kyekyewere, Mprim, Apaah, Yonso, Asaam,<br>Ninting, Benim, Hwiedie  | Above 3-Storey              | 280.00          | p.a |
|   | 3-Storey                    | 230.00          | p.a |
|   | 2-Storey                    | 180.00          | p.a |
|   | Self-Contain                | 120.00          | p.a |
|   | Compound House              | 95.00           | p.a |
|   | Boys Quarters               | 90.00           | p.a |
| <b>CATEGORY C</b>   |                             |                 |     |
| Adidwan, Krobo, Nkwanta, Abuontem,<br>Nyinampong  | 3-Storey                    | 140.00          | p.a |
|   | 2-Storey                    | 120.00          | p.a |
|   | 1-Storey                    | 90.00           | p.a |
|   | Compound House              | 80.00           | p.a |
|   | Boys Quarters               | 80.00           | p.a |
|   | Swish/Thatched              | 40.00           | p.a |
| <b>CATEGORY D</b>   |                             |                 |     |
| Buildings Situated in all towns and villages<br>other than those above will attract the rates<br>specified on this table under category 'D' | 3-Storey                    | 90.00           | p.a |
|   | 2-Storey                    | 60.00           | p.a |
|   | 1-Storey                    | 40.00           | p.a |
|   | Swish/Thatched              | 30.00           | p.a |

| <i>TOWNS AND VILLAGES</i> | <i>Amount GH¢</i> | <i>Mode of Payment</i> |
|---------------------------|-------------------|------------------------|
| <b>CATEGORY</b>           | <b>2023</b>       |                        |
| <b>A</b>                  | 60.00             | p.a                    |
| <b>B</b>                  | 50.00             | p.a                    |
| <b>C</b>                  | 40.00             | p.a                    |
| <b>D</b>                  | 30.00             | p.a                    |
| <b>PETROLEUM DEALERS</b>  |                   |                        |
| Filling Stations          | 1,200.00          | p.a                    |
| Surface Tank              | 630.00            | p.a                    |

**REVENUE UPPER LIMITS  
LICENCES/PERMITS  
Business Licences**

| <i>Main Item</i> | <i>Sub Item</i> | <i>Description of Item</i>               | <i>Frequency/<br/>Measure</i> | <i>Municipal<br/>Upper Limit</i> | <i>2023<br/>GH¢</i> |
|------------------|-----------------|--|-------------------------------|----------------------------------|---------------------|
| 1                |                 | <b>Advertising Companies</b>             | Per Annum                     | 938.00                           | 715.00              |
|                  |                 | <b>Agro Chemical/Farm Inputs Dealers</b> | Per Annum                     |                                  |                     |
|                  | i               | CAT E - Distributors & Retailers         |                               | 735.00                           | 330.00              |
|                  | ii              | CAT H - Distributors                     |                               | 350.00                           | 143.00              |
|                  | iii.            | CAT I - Retailers                        |                               | 315.00                           | 143.00              |

| <i>Main Item</i> | <i>Sub Item</i> | <i>Description of Item</i>  | <i>Frequency/ Measure</i> | <i>Municipal Upper Limit</i> | <i>2023 GH¢</i> |
|------------------|-----------------|---|---------------------------|------------------------------|-----------------|
| 2                |                 | <b>Akpeteshie (liquor) Dealers<br/>Manufacturers (Distillers)</b>                   | Per Annum                 |                              |                 |
|                  | i               | CAT B - Medium Scale  |                           | 280.00                       | 86.00           |
|                  | ii              | CAT C - Small Scale   |                           | 140.00                       | 72.00           |
|                  |                 | <b>Distributors</b>   |                           |                              |                 |
|                  | i               | CAT B- Medium Scale   |                           | 280.00                       | 220.00          |
|                  | ii              | CAT C - Small Scale   |                           | 140.00                       | 143.00          |
| 3                |                 | <b>Aluminium Fabricators (Doors/Windows/Frame)</b>                                  | Per Annum                 |                              |                 |
|                  | i               | CAT C - Small Scale   |                           | 1,400.00                     | 215.00          |
|                  | ii              | CAT D - Others  |                           | 700.00                       | 114.00          |
| 4                |                 | <b>Aluminium Product Retailers</b>  | Per Annum                 |                              |                 |
|                  | i               | CAT B - Container/Kiosk (Medium)  |                           | 140.00                       | 86.00           |
|                  | ii              | CAT C - Tabletop (Small)  |                           | 105.00                       | 72.00           |
| 5                |                 | <b>Artisans (Self-employed)</b>   | Per Annum                 |                              |                 |
|                  | i               | Masons/Carpenters/Plumbers/Electricians/Painters/<br>Steel Benders/Tile Layers etc. |                           | 250.00                       | 105.00          |
| 6                |                 | <b>Auto Mechanics/Electricians/Sprayers Etc.<br/>Air Condition Mechanics</b>        | Per Annum                 |                              |                 |
|                  |                 | CAT B - Informal Garage with Shop   | Per Annum                 | 490.00                       | 105.00          |
|                  |                 | CAT C - Informal Garage without Shop  |                           | 350.00                       | 72.00           |
|                  |                 | CAT D - Others  |                           | 126.00                       | 72.00           |
|                  | ii              | <b>Arc Welders</b>  |                           |                              |                 |
|                  |                 | CAT B - Light vehicle repairs, Container Shops and<br>Iron Gates                    |                           | 315.00                       | 105.00          |
|                  | vii.            | <b>Auto Sprayers</b>  |                           |                              |                 |
|                  |                 | CAT A - Spraying and Oven   |                           | 630.00                       | 143.00          |
|                  |                 | CAT B - Spraying without Oven   |                           | 490.00                       | 105.00          |
|                  | viii.           | <b>Auto Upholstery</b>  |                           |                              |                 |
|                  |                 | CAT A - Moulding and Seat Cover Sewing  |                           | 140.00                       | 105.00          |
|                  |                 | CAT B - Seat Cover Sewing   |                           | 105.00                       | 86.00           |
|                  | ix.             | <b>Vulcanisers</b>  |                           |                              |                 |
|                  |                 | CAT A - Tyre Repairs/Wheel Balancing/Alignment<br>and Washing Bay                   |                           | 210.00                       | 105.00          |
|                  |                 | CAT B - Tyre Repairs, Wheel Balancing and Alignment                                 |                           | 140.00                       | 105.00          |
|                  |                 | CAT C - Wheel Balancing and Alignment   |                           | 105.00                       | 105.00          |
|                  |                 | CAT D - Tyre Repairs only   |                           | 84.00                        | 84.00           |
| 7                |                 | <b>Spare Parts Sales Outlets (Secondhand)</b>                                       |                           |                              |                 |
|                  |                 | CAT D- Retailers (Small)  |                           | 158.00                       | 158.00          |
|                  |                 | CAT E- Kiosk/Table top  |                           | 105.00                       | 105.00          |

| <i>Main Item</i> | <i>Sub Item</i> | <i>Description of Item</i>  | <i>Frequency/ Measure</i>    | <i>Municipal Upper Limit</i>        | <i>2023 GH¢</i>                     |
|------------------|-----------------|---|------------------------------|-------------------------------------|-------------------------------------|
|                  |                 | <b>Bags and Suitcase Dealers</b>  |                              |                                     |                                     |
|                  |                 | CAT C- Small Scale  |                              | 140.00                              | 140.00                              |
| 8                |                 | <b>Barbering Shop (floor space and number of points)</b>  | Per Annum                    |                                     |                                     |
|                  |                 | CAT B - Medium Shop (3-5 points)  |                              | 422.00                              | 105.00                              |
|                  |                 | CAT C - Small Shop (1-2 points)   |                              | 316.00                              | 105.00                              |
|                  |                 | CAT D - Mobile/Certified 'Wanzam' Operators   |                              | 237.00                              | 72.00                               |
|                  |                 | CAT E - Barbering accessory shop  |                              | 178.00                              | 105.00                              |
| 9                |                 | <b>Beer/Wine/Spirits/Soft Drinks Sales</b>  | Per Annum                    |                                     |                                     |
|                  |                 | CAT C- Wholesale  |                              | 1,400.00                            | 1,400.00                            |
|                  |                 | CAT D - Retail (Large)  |                              | 750.00                              | 172.00                              |
|                  |                 | CAT E - Retail (Medium)   |                              | 450.00                              | 172.00                              |
| 10               |                 | <b>Bet &amp; Game Centres</b>   | Per Annum                    |                                     |                                     |
|                  | i               | Sports Betting Operations   |                              | 3,500.00                            | 3,500.00                            |
|                  | ii              | Route Operations ( Console/Consul Games)  |                              | 840.00                              | 840.00                              |
| 11               |                 | <b>Bicycles/Tricycles/Motorcycles Dealers (Brand New)</b>   | Per Annum                    |                                     |                                     |
|                  |                 | CAT C - Sales Outlets (Small-Medium)  |                              | 630.00                              | 630.00                              |
|                  |                 | CAT D - Tricycles only  |                              | 420.00                              | 420.00                              |
|                  |                 | CAT E - Bicycles only   |                              | 315.00                              | 315.00                              |
| 12               |                 | <b>Bicycle/Tricycle/Motorcycle Repairers</b>  | Per Annum                    |                                     |                                     |
|                  |                 | CAT A - Tricycle/Motorcycle   |                              | 84.00                               | 84.00                               |
|                  |                 | CAT B - Bicycle   |                              | 21.00                               | 21.00                               |
| 13               |                 | <b>Bill Boards/Outdoor Adverts</b>  | Dependent on class of access |                                     |                                     |
|                  | i.              | <b>Bill Boards (e.g. Road Arches, Unipole spectacular, LEDs, Building wrap or Wall Drape signs, Vehicular Adverts, Banners)</b> | Per m <sup>2</sup>           |                                     |                                     |
|                  |                 | CAT A - Class A1 (Along First Class Accesses)   |                              | 94.18                               | 90.00                               |
|                  |                 | CAT B - Class A2 (Along Second Class Accesses)  |                              | 83.19                               | 80.00                               |
|                  | ii.             | <b>Lamp Post Advertisement (Street Light Poles)</b>   | Per Annum                    | 476.00                              | 143.00                              |
|                  | iii.            | <b>Posters</b>  | Per Day                      | 12.60                               | 12.00                               |
|                  | iv.             | <b>Structures on Designated Spectacular Sites</b>   | Per Annum                    | Fee Based on a Bid/ Auction Process | Fee Based on a Bid/ Auction Process |
|                  | v.              | <b>Others (Not categorised above)</b>   | Per sq/m per Annum           | 78.40                               | 75.00                               |
| 14               |                 | <b>Blocks &amp; Concrete Producers</b>  | Per Annum                    |                                     |                                     |
|                  |                 | CAT B - Large Scale (Machine and manual for design blocks)  |                              | 1,050.00                            | 715.00                              |

| <i>Main Item</i> | <i>Sub Item</i> | <i>Description of Item</i>  | <i>Frequency/<br/>Measure</i> | <i>Municipal<br/>Upper Limit</i> | <i>2023<br/>GH¢</i> |
|------------------|-----------------|---|-------------------------------|----------------------------------|---------------------|
| 15               |                 | <b>Books/Stationery/Office Equipment/Computer &amp; Accessory, etc. Shops</b> | Per Annum                     |                                  |                     |
|                  |                 | CAT E - Book Shops/Stationeries   |                               | 2,100.00                         | 143.00              |
|                  |                 | CAT F - Stationeries/Office Equipment   |                               | 1,400.00                         | 114.00              |
|                  |                 | CAT G - Medium size of CAT E  |                               | 840.00                           | 100.00              |
|                  |                 | CAT H - Office Equipment only   |                               | 1,050.00                         | 86.00               |
| 16               |                 | <b>Boutiques</b>  | Per Annum                     |                                  |                     |
|                  |                 | CAT C - Small Scale   |                               | 700.00                           | 105.00              |
|                  |                 | CAT E - Others  |                               | 140.00                           | 105.00              |
| 17               |                 | <b>Building Materials (Distribution/Wholesale)</b>                            | Per Annum                     |                                  |                     |
|                  |                 | CAT B - Medium Scale hardware   |                               | 2,100.00                         | 143.00              |
|                  |                 | CAT C - Small Scale hardware  |                               | 1,680.00                         | 143.00              |
| 18               |                 | <b>Building Material Dealers – Retail</b>                                     | Per Annum                     |                                  |                     |
|                  |                 | CAT C - Medium Scale  |                               | 840.00                           | 143.00              |
|                  |                 | CAT D - Small Scale (Containers/Kiosk)  |                               | 250.00                           | 114.00              |
| 19               |                 | <b>Business Centres</b>   | Per Annum                     |                                  |                     |
|                  |                 | CAT E - Secretarial Services (Word Processing, Printing and Copying Services) |                               | 210.00                           | 114.00              |
| 20               |                 | <b>Car Washing Bay</b>  | Per Annum                     |                                  |                     |
|                  |                 | CAT B - Jet Washing and Drinking Facility                                     |                               | 630.00                           | 620.00              |
|                  |                 | CAT C - Jet Washing only  |                               | 490.00                           | 470.00              |
| 21               |                 | <b>Ceremonial Hiring Services</b>   | Per Annum                     |                                  |                     |
|                  |                 | CAT A - Multi Services  |                               | 7,000.00                         | 1,430.00            |
|                  |                 | CAT B - Canopies/Chairs/Tables/Cutlery/Glasses/<br>Plates/Serving Trays       |                               | 1,260.00                         | 143.00              |
|                  |                 | CAT C - Canopies/Chairs/Tables  |                               | 630.00                           | 143.00              |
| 22               |                 | <b>Cocoa/Shea Nut/Cotton Buying Companies</b>                                 | Per Annum                     |                                  |                     |
|                  |                 | CAT C - Medium Scale (Agent)  |                               | 2,800.00                         | 2,800.00            |
|                  |                 | CAT D - Small Scale (Agent)   |                               | 1,400.00                         | 1,400.00            |
| 23               |                 | <b>Coffee/Cashew Buying Companies</b>   | Per Annum                     |                                  |                     |
|                  |                 | CAT C - Small Scale (Agent)   |                               | 350.00                           | 350.00              |
| 24               |                 | <b>Commercial Houses/Departmental Stores</b>                                  | Per Annum                     |                                  |                     |
|                  |                 | CAT F - Small Supermarkets  |                               | 2,800.00                         | 430.00              |
|                  |                 | CAT G - Neighbourhood Shops   |                               | 1,050.00                         | 286.00              |
|                  |                 | CAT H - Containers/Small Shops  |                               | 420.00                           | 215.00              |

| <i>Main Item</i> | <i>Sub Item</i> | <i>Description of Item</i>                         | <i>Frequency/<br/>Measure</i> | <i>Municipal<br/>Upper Limit</i> | <i>2023<br/>GH¢</i> |
|------------------|-----------------|--|-------------------------------|----------------------------------|---------------------|
| 25               |                 | <b>Commercialised State Companies/Corporations</b> | Per Annum                     |                                  |                     |
|                  |                 | CAT C - Branch Offices                             |                               | 18,900.00                        | 18,900.00           |
|                  |                 | CAT D - District Offices                           |                               | 14,000.00                        | 14,000.00           |
|                  |                 | CAT E - Local Offices                              |                               | 4,200.00                         | 4,200.00            |
| 26               |                 | <b>Commissioner for Oaths/Letter Writers</b>       | Per Annum                     |                                  |                     |
|                  |                 | CAT 'A'  |                               | 126.00                           | 72.00               |
|                  |                 | CAT 'B'  |                               | 84.00                            | 57.00               |
| 27               |                 | <b>Communication Mast Operating Licence</b>        | Per Annum/<br>Per mast        |                                  |                     |
|                  |                 | CAT A - 1-10 Masts                                 |                               | 2,240.00                         | 2,200.00            |
|                  |                 | CAT B - 11-20 Masts                                |                               | 1,820.00                         | 1,394.00            |
|                  |                 | CAT C - 21-30 Masts                                |                               | 1,540.00                         | 1,180.00            |
| 28               |                 | <b>All Other Contractors</b>                       |                               |                                  |                     |
|                  |                 | CAT A - Assembly Revenue Contractors               |                               | 750.00                           | 750.00              |
|                  |                 | CAT B - Private Revenue Contractors                |                               | 600.00                           | 600.00              |
|                  |                 | CAT C - Disinfestation Agencies                    |                               | 200.00                           | 200.00              |
|                  |                 | CAT D - Agents of Utility Company                  |                               | 200.00                           | 200.00              |
| 29               |                 | <b>All Other Contractors</b>                       |                               |                                  |                     |
|                  |                 | CAT A - Assembly Revenue Contractors               |                               | 375.00                           | 375.00              |
|                  |                 | CAT B - Private Revenue Contractors                |                               | 300.00                           | 300.00              |
|                  |                 | CAT C - Disinfestation Agencies                    |                               | 112.00                           | 112.00              |
|                  |                 | CAT D - Agents of Utility Company                  |                               | 90.00                            | 90.00               |
| 30               |                 | <b>Water (Borehole)</b>                            |                               |                                  |                     |
|                  |                 | CAT A - Exploration & Prospecting - (Large)        |                               | 7,700.00                         | 2,535.00            |
|                  |                 | CAT B - Exploration & Prospecting - (Medium)       |                               | 6,300.00                         | 1,690.00            |
|                  |                 | CAT C - Small Scale                                |                               | 2,100.00                         | 2,100.00            |
|                  |                 | CAT D - Wells                                      |                               | 315.00                           | 315.00              |
| 31               |                 | <b>Driving Schools</b>                             | Per Annum                     |                                  |                     |
|                  |                 | CAT C - 1 - 3 Vehicles                             |                               | 280.00                           | 143.00              |
| 32               |                 | <b>Educational Institutions – Private</b>          | Per Annum                     |                                  |                     |
|                  | i.              | <b>Preschool Facilities</b>                        |                               |                                  |                     |
|                  |                 | CAT A - Day Care/Crèche/Nursery/KG/ preschool      |                               | 2,310.00                         | 715.00              |
|                  |                 | CAT B - Day Care/Crèche/Nursery/KG middle Class    |                               | 770.00                           | 572.00              |
|                  |                 | CAT C - Day Care/Crèche/Nursery                    |                               | 490.00                           | 501.00              |
|                  | ii.             | <b>Primary Schools/Junior High Schools</b>         |                               |                                  |                     |
|                  |                 | CAT 'A' - KG/Primary/Junior High School (Large)    |                               | 3,675.00                         | 1,100.00            |
|                  |                 | CAT 'B' - KG/Primary/Junior High School (Medium)   |                               | 2,310.00                         | 990.00              |

| <i>Main Item</i> | <i>Sub Item</i> | <i>Description of Item</i>   | <i>Frequency/ Measure</i> | <i>Municipal Upper Limit</i> | <i>2023 GH¢</i> |
|------------------|-----------------|--|---------------------------|------------------------------|-----------------|
|                  | iii.            | <b>Senior High/Technical/ Vocational Schools</b>                                       |                           |                              |                 |
|                  |                 | CAT 'A' - Large  |                           | 3,500.00                     | 1,430.00        |
|                  |                 | CAT 'B' - Medium   |                           | 2,100.00                     | 1,000.00        |
|                  |                 | CAT 'C' - Small  |                           | 1,400.00                     | 715.00          |
|                  | iv.             | <b>Training &amp; Vocational Institutions</b>  |                           |                              |                 |
|                  |                 | CAT A - Fashion/Floral/Catering/Cosmetology etc.                                       |                           | 1,680.00                     | 715.00          |
|                  |                 | CAT B - Fashion Designing School   |                           | 1,050.00                     | 715.00          |
|                  |                 | CAT C - Catering School  |                           | 840.00                       | 286.00          |
|                  |                 | CAT D - Floral Training School   |                           | 630.00                       | 143.00          |
|                  |                 | CAT F - Cosmetologist/Beauticians  |                           | 440.00                       | 132.00          |
|                  | v.              | <b>Tertiary Schools</b>  |                           |                              |                 |
|                  |                 | CAT A - Chartered University<br>(e.g Above decrees, Football academies, etc.)          |                           | 9,000.00                     | 2,860.00        |
|                  |                 | CAT B - University Colleges/Nursing & Midwifery<br>Colleges (Affiliated)               |                           | 4,950.00                     | 2,145.00        |
|                  |                 | CAT C - Tutorial Colleges<br>(Professional Exams eg. ACCA, SAT etc)                    |                           | 2,700.00                     | 1,430.00        |
| 33               |                 | <b>Egg Dealers</b>   | Per Annum                 |                              |                 |
|                  |                 | CAT A - Wholesale  |                           | 280.00                       | 143.00          |
|                  |                 | CAT B - Retail Shops   |                           | 140.00                       | 105.00          |
|                  |                 | CAT C - Mobile Retail  |                           | 126.00                       | 86.00           |
| 34               |                 | <b>Electrical Appliances (New &amp; Secondhand)</b>                                    | Per Annum                 |                              |                 |
|                  |                 | CAT C - Retailers (Large)  |                           | 2,310.00                     | 286.00          |
|                  |                 | CAT D - Retailers (Small)  |                           | 1,680.00                     | 143.00          |
|                  |                 | CAT E - Tabletop   |                           | 280.00                       | 86.00           |
| 35               |                 | <b>Feed Sellers</b>  | Per Annum                 |                              |                 |
|                  |                 | CAT A - Wholesalers  | Per Annum                 | 420.00                       | 132.00          |
|                  |                 | CAT B - Distributors   | Per Annum                 | 280.00                       | 100.00          |
|                  |                 | CAT C - Retailers  | Per Annum                 | 126.00                       | 80.00           |
| 36               |                 | <b>Financial Institution (Banking)</b>   | Per Annum                 |                              |                 |
|                  |                 | CAT A - Bank of Ghana  | Per Annum                 | 60,000.00                    | 60,000.00       |
|                  |                 | CAT B - Main/Head Office   | Per Annum                 | 25,000.00                    | 25,000.00       |
|                  |                 | CAT D Branch Office  | Per Annum                 | 15,000.00                    | 15,000.00       |
|                  |                 | CAT E - Agency Office  | Per Annum                 | 4,500.00                     | 4,500.00        |
|                  |                 | CAT F - Rural Bank   | Per Annum                 | 1,125.00                     | 1,125.00        |
|                  |                 | CAT G - Agency Office (Rural Bank)   | Per Annum                 | 375.00                       | 375.00          |
| 37               |                 | <b>Financial Institutions (Non-Banking)</b>  | Per Annum                 |                              |                 |
|                  | i.              | <b>Insurance Companies/Debt Servicing Companies/<br/>Security Discount Houses etc.</b> |                           |                              |                 |
|                  |                 | CAT C - Branch Office  |                           | 9,200.00                     | 2,252.00        |
|                  |                 | CAT D - Agency Office  |                           | 4,200.00                     | 2,252.00        |



| <i>Main Item</i> | <i>Sub Item</i> | <i>Description of Item</i>  | <i>Frequency/<br/>Measure</i> | <i>Municipal<br/>Upper Limit</i> | <i>2023<br/>GH¢</i> |
|------------------|-----------------|---|-------------------------------|----------------------------------|---------------------|
|                  | ii.             | <b>Micro-Finance Institutions</b>                                       |                               |                                  |                     |
|                  | -               | <b>Saving and Loans Company/Credit Unions</b>                           |                               |                                  |                     |
|                  |                 | CAT C - Branch Office   |                               | 2,250.00                         | 1,931.00            |
|                  |                 | CAT D - Collection Points   |                               | 1,350.00                         | 787.00              |
|                  |                 | CAT E - Susu Collectors   |                               | 525.00                           | 430.00              |
|                  | -               | <b>Money Lending</b>  |                               |                                  |                     |
|                  | -               | <b>Mobile Money</b>   |                               |                                  |                     |
|                  |                 | CAT 'A'   |                               | 350.00                           | 143.00              |
|                  |                 | CAT 'B'   |                               | 200.00                           | 80.00               |
| 389              |                 | <b>Rural and Community Banks</b>  |                               |                                  |                     |
|                  |                 | CAT A - Head Office   |                               | 1,125.00                         | 1,238.00            |
|                  |                 | CAT B - Branch  |                               | 562.00                           | 618.00              |
|                  |                 | CAT C - Agency  |                               | 375.00                           | 413.00              |
| 39               |                 | <b>Non-Life Insurance</b>   |                               |                                  |                     |
|                  |                 | CAT A - Head Office   |                               | 28,000.00                        | 28,000.00           |
|                  |                 | CAT B - Branch  |                               | 9,200.00                         | 9,200.00            |
|                  |                 | CAT C - Agency  |                               | 4,200.00                         | 4,200.00            |
| 40               |                 | <b>Life Insurance</b>   |                               |                                  |                     |
|                  |                 | CAT A - Head Office   |                               | 9,000.00                         | 9,000.00            |
|                  |                 | CAT B - Branch  |                               | 3,750.00                         | 3,750.00            |
|                  |                 | CAT C - Agency  |                               | 1,500.00                         | 1,500.00            |
| 41               |                 | <b>Furniture Showroom</b>   | Per Annum                     |                                  |                     |
|                  |                 | CAT C - Small scale   |                               | 1,500.00                         | 1,430.00            |
| 42               |                 | <b>Game Viewing/Commercial TV Viewing Centres</b>                       |                               |                                  |                     |
|                  |                 | CAT A - Large Scale   |                               | 770.00                           | 770.00              |
|                  |                 | CAT B - Medium Scale  |                               | 518.00                           | 518.00              |
|                  |                 | CAT C - Small Scale   |                               | 308.00                           | 308.00              |
| 43               |                 | <b>Gas Cylinder/Stoves &amp; Accessory Dealers</b>                      |                               |                                  |                     |
|                  |                 | CAT A - Large Scale   |                               | 225.00                           | 225.00              |
|                  |                 | CAT B - Medium Scale  |                               | 150.00                           | 150.00              |
|                  |                 | CAT C - Small Scale   |                               | 75.00                            | 75.00               |
| 44               |                 | <b>General Goods -<br/>(e.g Generator, Water pump, Chain saw, etc.)</b> |                               |                                  |                     |
|                  |                 | CAT A - Large Scale   |                               | 3,500.00                         | 3,500.00            |
|                  |                 | CAT B - Medium Scale  |                               | 2,100.00                         | 2,100.00            |
|                  |                 | CAT C - Small Scale   |                               | 1,050.00                         | 1,050.00            |
|                  |                 | CAT D - Individuals   |                               | 770.00                           | 770.00              |

| <i>Main Item</i> | <i>Sub Item</i> | <i>Description of Item</i>                    | <i>Frequency/<br/>Measure</i> | <i>Municipal<br/>Upper Limit</i> | <i>2023<br/>GH¢</i> |
|------------------|-----------------|---|-------------------------------|----------------------------------|---------------------|
| 45               |                 | <b>Glass Sellers (Tinted/Plain)</b>           |                               |                                  |                     |
|                  |                 | CAT A - Large Scale                           |                               | 1,260.00                         | 1,260.00            |
|                  |                 | CAT B - Medium Scale                          |                               | 1,050.00                         | 1,050.00            |
|                  |                 | CAT C - Small Scale                           |                               | 630.00                           | 630.00              |
| 46               |                 | <b>Health Facilities - Private</b>            |                               |                                  |                     |
|                  | i.              | <b>Hospitals/Clinics</b>                      |                               |                                  |                     |
|                  |                 | CAT C - Outpatient                            |                               | 900.00                           | 376.00              |
|                  | ii.             | <b>Maternity Homes</b>                        |                               |                                  |                     |
|                  |                 | CAT A - General Services                      |                               | 420.00                           | 376.00              |
|                  |                 | CAT B - Midwifery Services                    |                               | 224.00                           | 376.00              |
|                  | iii.            | <b>Medical Laboratory Facilities</b>          |                               |                                  |                     |
|                  |                 | CAT A - General Services                      |                               | 1,500.00                         | 286.00              |
|                  |                 | CAT B - Specialised Services                  |                               | 850.00                           | 215.00              |
|                  |                 | CAT C - Ordinary Services                     |                               | 450.00                           | 143.00              |
|                  | iv.             | <b>Licensed Herbal Medicine Units</b>         |                               |                                  |                     |
|                  |                 | CAT C - Clinic and Medicine Producers (Local) |                               | 1,400.00                         | 429.00              |
|                  |                 | CAT D - Clinic only (Local)                   |                               | 1,260.00                         | 356.00              |
|                  |                 | CAT E - Medicine Producers only (Local)       |                               | 1,190.00                         | 286.00              |
|                  |                 | CAT F - Herbal Shops (Local)                  |                               | 490.00                           | 219.00              |
|                  |                 | CAT G - Shop on wheel (Mobile)                |                               | 350.00                           | 72.00               |
| 47               |                 | <b>Hire Purchase Trading Enterprise</b>       |                               |                                  |                     |
|                  |                 | CAT A - Large Scale                           |                               | 750.00                           | 750.00              |
|                  |                 | CAT B - Medium Scale                          |                               | 550.00                           | 550.00              |
|                  |                 | CAT C - Small Scale                           |                               | 300.00                           | 300.00              |
| 48               |                 | <b>Hearse/Ambulance Services</b>              | Per Annum                     |                                  |                     |
|                  |                 | CAT C - Small Scale (1-2 Vehicles)            |                               | 450.00                           | 430.00              |
| 49               |                 | <b>Ice Cream/Yoghurt Dealers</b>              | Per Annum                     |                                  |                     |
|                  |                 | CAT E - Wholesale/Depot                       |                               | 1,890.00                         | 169.00              |
|                  |                 | CAT F - Retail                                |                               | 490.00                           | 490.00              |
| 50               |                 | <b>Interior/Event Decorators</b>              | Per Annum                     |                                  |                     |
|                  |                 | CAT B - Individuals                           |                               | 280.00                           | 143.00              |
| 51               |                 | <b>Laundry Services</b>                       | Per Annum                     |                                  |                     |
|                  |                 | CAT B - Medium Scale                          |                               | 630.00                           | 220.00              |
|                  |                 | CAT C - Small Scale                           |                               | 140.00                           | 143.00              |
| 52               |                 | <b>Livestock Farms</b>                        | Per Annum                     |                                  |                     |
|                  |                 | CAT B - Large-sized                           |                               | 1,400.00                         | 715.00              |
|                  |                 | CAT C - Medium-sized                          |                               | 1,050.00                         | 501.00              |
|                  |                 | CAT D - Small-sized                           |                               | 630.00                           | 286.00              |
|                  |                 | CAT E - Very Small-sized                      |                               | 210.00                           | 86.00               |

| <i>Main Item</i> | <i>Sub Item</i> | <i>Description of Item</i>                  | <i>Frequency/ Measure</i> | <i>Municipal Upper Limit</i> | <i>2023 GH¢</i> |
|------------------|-----------------|---|---------------------------|------------------------------|-----------------|
| 53               |                 | <b>Lottery Business Operators</b>           | Per Annum                 |                              |                 |
|                  |                 | CAT A - National Lotto Authority            |                           | 22,050.00                    | 2,860.00        |
|                  |                 | CAT B - National Marketing Companies/Agents |                           | 4,200.00                     | 429.00          |
|                  |                 | CAT C - Private Operators                   |                           | 2,380.00                     |                 |
|                  |                 | CAT D - Lotto Receiver                      |                           | 840.00                       | 86.00           |
| 54               |                 | <b>Lumber Business (Including Saw Mill)</b> | Per Annum                 |                              |                 |
|                  |                 | CAT 'A'                                     |                           | 9,000.00                     | 7,150.00        |
|                  |                 | CAT 'B'                                     |                           | 4,500.00                     | 2,860.00        |
|                  |                 | CAT 'C'                                     |                           | 3,000.00                     | 226.00          |
|                  |                 | CAT 'D'                                     |                           | 1,500.00                     | 150.00          |
| 55               |                 | <b>Mattress/Foam Products Dealers</b>       | Per Annum                 |                              |                 |
|                  |                 | CAT B - Wholesale                           |                           | 1,260.00                     |                 |
|                  |                 | CAT C - Retailers (Medium Scale)            |                           | 630.00                       | 376.00          |
|                  |                 | CAT D - Retailers (Small Scale)             |                           | 350.00                       | 286.00          |
| 56               |                 | <b>Machine Sharpening Operatos</b>          |                           |                              |                 |
|                  |                 | CAT A - Stationed with shops                |                           | 75.00                        | 44.00           |
|                  |                 | CAT B - Mobile                              |                           | 56.00                        | 28.00           |
| 57               |                 | <b>Media Houses</b>                         | Per Annum                 |                              |                 |
|                  |                 | CAT D - Others                              |                           | 2,800.00                     | 129.00          |
| 58               |                 | <b>Medical Supply Companies</b>             | Per Annum                 |                              |                 |
|                  |                 | CAT A                                       |                           | 1,400.00                     | 1,400.00        |
|                  |                 | CAT B                                       |                           | 1,190.00                     | 1,190.00        |
|                  |                 | CAT C                                       |                           | 630.00                       | 630.00          |
| 59               |                 | <b>Metal Fabricators</b>                    | Per Annum                 |                              |                 |
|                  |                 | CAT D - Canopies and Scaffolding            |                           | 840.00                       | 286.00          |
|                  |                 | CAT E - Pot, Coal pots and Sheet moulders   |                           | 420.00                       | 215.00          |
|                  |                 | CAT F - Chairs and beds, etc.               |                           | 315.00                       | 143.00          |
| 60               |                 | <b>Metal Fabrication materials Dealers</b>  |                           |                              |                 |
|                  |                 | CAT A - Large Scale                         |                           | 770.00                       | 770.00          |
|                  |                 | CAT B - Medium Scale                        |                           | 540.00                       | 540.00          |
|                  |                 | CAT C - Small Scale                         |                           | 370.00                       | 370.00          |
| 61               |                 | <b>Milling Business (For Food)</b>          |                           |                              |                 |
|                  |                 | CAT A - Above 3 Machines                    |                           | 210.00                       | 210.00          |
|                  |                 | CAT B - 2 -3 Machines                       |                           | 126.00                       | 126.00          |
|                  |                 | CAT C - 1 Machine                           |                           | 63.00                        | 63.00           |
| 62               |                 | <b>Mineral Water Producers</b>              | Per Annum                 |                              |                 |
|                  |                 | CAT A - Bottled, Sachet & Filtered Water    |                           | 2,800.00                     | 376.00          |
|                  |                 | CAT B - Bottled & Sachet Water              |                           | 2,100.00                     | 286.00          |
|                  |                 | CAT C - Sachet Water                        |                           | 1,050.00                     | 143.00          |

| <i>Main Item</i> | <i>Sub Item</i> | <i>Description of Item</i>                                     | <i>Frequency/<br/>Measure</i> | <i>Municipal<br/>Upper Limit</i> | <i>2023<br/>GH¢</i> |
|------------------|-----------------|--|-------------------------------|----------------------------------|---------------------|
| 63               |                 | <b>Mineral Water Distribution/Sales</b>                        | Per Annum                     |                                  |                     |
|                  |                 | CAT A - Depot  |                               | 980.00                           | 950.00              |
|                  |                 | CAT B - Wholesale  |                               | 630.00                           | 600.00              |
|                  |                 | CAT C - Retail (Large)   |                               | 350.00                           | 350.00              |
|                  |                 | CAT D - Retail (Medium)  |                               | 126.00                           | 120.00              |
|                  |                 | CAT E - Retail (Small)   |                               | 49.00                            | 49.00               |
| 64               |                 | <b>Mineral Water Accessory Shop</b>                            |                               |                                  |                     |
|                  |                 | CAT A  |                               | 500.00                           | 500.00              |
|                  |                 | CAT B  |                               | 380.00                           | 380.00              |
|                  |                 | CAT C  |                               | 250.00                           | 250.00              |
| 65               |                 | <b>Mobile Phone &amp; Accessories Sales/Assembling/Repairs</b> | Per Annum                     |                                  |                     |
|                  |                 | CAT C - Retail/Repairs   |                               | 630.00                           | 215.00              |
|                  |                 | CAT D - Retail only  |                               | 350.00                           | 107.00              |
|                  |                 | CAT E - Repairs only   |                               | 280.00                           | 107.00              |
|                  |                 | CAT F - Repairs only (Small)                                   |                               | 182.00                           | 107.00              |
| 66               |                 | <b>Mobile Phone Cards Sales</b>                                | Per Annum                     |                                  |                     |
|                  |                 | CAT A - Distribution/Retail                                    |                               | 630.00                           | 215.00              |
|                  |                 | CAT B - Distribution only                                      |                               | 490.00                           | 143.00              |
|                  |                 | CAT C - Retail   |                               | 105.00                           | 107.00              |
| 67               |                 | <b>Mother Care Shop</b>  | Per Annum                     |                                  |                     |
|                  | i.              | <b>Wholesale</b>   |                               |                                  |                     |
|                  |                 | CAT A - Wholesale/Retail                                       |                               | 2,250.00                         | 2,250.00            |
|                  |                 | CAT B - Wholesale only   |                               | 1,500.00                         | 1,500.00            |
|                  | ii.             | <b>Retail</b>  |                               |                                  |                     |
|                  |                 | CAT A - Large Scale  |                               | 770.00                           | 770.00              |
|                  |                 | CAT B - Medium Scale   |                               | 540.00                           | 540.00              |
| 68               |                 | <b>Musical Instrument Sales</b>                                | Per Annum                     |                                  |                     |
|                  |                 | CAT A - Wholesale/Retail                                       |                               | 210.00                           | 200.00              |
|                  |                 | CAT B - Retail (Medium)  |                               | 168.00                           | 160.00              |
| 69               |                 | <b>Non-Governmental Institutions (Renewal)</b>                 | Per Annum                     |                                  |                     |
|                  |                 | CAT B - Local NGOs/CSOs  |                               | 210.00                           | 200.00              |
|                  |                 | CAT C - Community NGOs/CSOs                                    |                               | 105.00                           | 100.00              |
| 70               |                 | <b>Pharmaceutical Companies</b>                                | Per Annum                     |                                  |                     |
|                  |                 | CAT D - Pharmacy/Chemist Shop (Large)                          |                               | 2,100.00                         | 715.00              |
|                  |                 | CAT E - Pharmacy/Chemist Shop (Medium)                         |                               | 1,500.00                         | 429.00              |
|                  |                 | CAT F - Licensed Chemical Shop                                 |                               | 540.00                           | 120.00              |

| <i>Main Item</i> | <i>Sub Item</i> | <i>Description of Item</i>   | <i>Frequency/<br/>Measure</i> | <i>Municipal<br/>Upper Limit</i> | <i>2023<br/>GH¢</i> |
|------------------|-----------------|--|-------------------------------|----------------------------------|---------------------|
| 71               |                 | <b>Photographers/Video Operators</b>                                       | Per Annum                     |                                  |                     |
|                  |                 | CAT D - Photo Shops/Studio   |                               | 280.00                           | 143.00              |
|                  |                 | CAT E - Individual video and photography operators                         |                               | 126.00                           | 120.00              |
| 72               |                 | <b>Plastic Product Sales (Including Water tanks)</b>                       | Per Annum                     |                                  |                     |
|                  |                 | CAT A - Wholesale (Large)  |                               | 490.00                           | 490.00              |
|                  |                 | CAT B - Wholesale (Small)  |                               | 350.00                           | 350.00              |
|                  |                 | CAT C - Retail (Large)   |                               | 140.00                           | 140.00              |
| 73               |                 | <b>Plywood Manufacturers</b>   | Per Annum                     | 3,200.00                         | 715.00              |
| 74               |                 | <b>Plywood Sellers</b>   | Per Annum                     | 1,000.00                         | 286.00              |
| 75               |                 | <b>Poultry Farms</b>   | Per Annum                     |                                  |                     |
|                  |                 | CAT A - Above 2000 Birds   |                               | 770.00                           | 750.00              |
|                  |                 | CAT B - Up to 2000 Birds   |                               | 630.00                           | 620.00              |
|                  |                 | CAT C - Up to 1000 Birds   |                               | 420.00                           | 400.00              |
| 76               |                 | <b>Private Recreational Parks</b>  | Per Annum                     | 1,190.00                         | 1,190.00            |
| 77               |                 | <b>Private Security</b>  | Per Annum                     | 2,520.00                         | 2,520.00            |
| 78               |                 | <b>Professional Firms/Individuals</b>                                      | Per Annum                     |                                  |                     |
|                  | i.              | <i>Architectural/Auditing/Accounting/Engineering/<br/>Legal Firms etc.</i> |                               |                                  |                     |
|                  |                 | CAT F - Solo   |                               | 1,050.00                         | 286.00              |
|                  |                 | CAT G - Others   |                               | 630.00                           | 215.00              |
|                  | ii.             | <i>Draughtsmanship Business</i>  |                               |                                  |                     |
|                  |                 | CAT 'A'  |                               | 490.00                           | 286.00              |
|                  |                 | CAT 'B'  |                               | 280.00                           | 143.00              |
| 79               |                 | <b>Publishing Houses</b>   | Per Annum                     | 630.00                           | 286.00              |
| 80               |                 | <b>Printing House</b>  | Per Annum                     |                                  |                     |
|                  |                 | CAT C - Small Scale  |                               | 2,100.00                         | 2,100.00            |
|                  |                 | CAT D - Binders  |                               | 1,050.00                         | 1,050.00            |
|                  |                 | CAT E - Others   |                               | 420.00                           | 420.00              |
| 81               |                 | <b>Quarry/Sand Operators</b>   | Per Annum                     |                                  |                     |
|                  |                 | CAT A - Mechanised Quarry (Large)  |                               | 3,500.00                         | 1,430.00            |
|                  |                 | CAT B - Mechanised Quarry (Small)  |                               | 2,380.00                         | 1,144.00            |
|                  |                 | CAT C - Sand Winning   |                               | 630.00                           | 600.00              |
| 82               |                 | <b>Real Estate Operators</b>   | Per Annum                     | 1,260.00                         | 1,260.00            |
| 83               |                 | <b>Recycling Plants/Companies</b>  | Per Annum                     | 1,820.00                         | 1,820.00            |

| <i>Main Item</i> | <i>Sub Item</i> | <i>Description of Item</i>   | <i>Frequency/<br/>Measure</i> | <i>Municipal<br/>Upper Limit</i> | <i>2023<br/>GH¢</i> |
|------------------|-----------------|--|-------------------------------|----------------------------------|---------------------|
| 84               |                 | <b>Electrical Appliance Repairs</b><br>(e.g. Refrigerator/Air Condition/Iron, etc.)        |                               |                                  |                     |
|                  |                 | CAT 'A'  |                               | 630.00                           | 143.00              |
|                  |                 | CAT 'B'  |                               | 490.00                           | 114.00              |
| 85               |                 | <b>Refuse Dump Container Managers</b>  | Per Annum                     |                                  |                     |
|                  |                 | CAT - A  |                               | 490.00                           | 490.00              |
|                  |                 | CAT - B  |                               | 420.00                           | 420.00              |
|                  |                 | CAT - C  |                               | 280.00                           | 280.00              |
| 86               |                 | <b>Registration of Associations &amp; Religious Bodies</b>                                 | Per Annum                     | 250.00                           | 220.00              |
| 87               |                 | <b>Rubber Stamp Makers</b>   | Per Annum                     | 80.00                            | 80.00               |
| 88               |                 | <b>Safety Goods/Accessories</b>  | Per Annum                     | 95.00                            | 95.00               |
|                  | i               | <b>Protective Wares (e.g PPEs)</b>   |                               | 95.00                            | 95.00               |
|                  |                 | CAT 'C'  |                               | 1,050.00                         | 86.00               |
|                  | ii              | <b>Fire Extinguisher Dealers</b>   | Per Annum                     | 280.00                           | 143.00              |
| 89               |                 | <b>Satellite TV/Dish Installation Dealers</b>  |                               |                                  |                     |
|                  |                 | CAT - A  |                               | 1,050.00                         | 1,050.00            |
|                  |                 | CAT - B  |                               | 630.00                           | 630.00              |
|                  |                 | CAT - C  |                               | 315.00                           | 315.00              |
| 90               |                 | <b>Scrap Metal Dealers (Including Mine Scrap)</b>  | Per Annum                     | 770.00                           | 601.00              |
| 91               |                 | <b>Service/Filling Stations</b>  | Per Annum                     | 3,685.50                         | 4,054.00            |
|                  |                 | CAT A - Multi Purpose - Large<br>(eg. Fuel/Shopping Centre/Vulcanizing/Washing Bay, etc.)  |                               | 9,800.00                         | 7,150.00            |
|                  |                 | CAT B - Multi Purpose - Medium<br>(eg. Fuel/Shopping Centre/Vulcanizing/Washing Bay, etc.) |                               | 7,700.00                         | 5,720.00            |
|                  |                 | CAT C - Fuel and Shopping Centres  |                               | 6,300.00                         | 1,716.00            |
|                  |                 | CAT D - Fuel, and Washing Bay  |                               | 5,775.00                         | 1,573.00            |
|                  |                 | CAT E - Fuel Only  |                               | 4,900.00                         | 1,430.00            |
|                  |                 | CAT F - Surface Tank Points  |                               | 550.00                           | 550.00              |
|                  |                 | CAT G - Kerosene   |                               | 420.00                           | 400.00              |
|                  |                 | CAT H - LPG Retail Points of CAT A   |                               | 2,800.00                         | 1,216.00            |
|                  |                 | CAT I - LPG Retail Points of CAT B   |                               | 1,260.00                         | 715.00              |
|                  |                 | CAT J - LPG only (Large)   |                               | 2,800.00                         | 1,144.00            |
| 92               |                 | <b>Signage Writers</b>   | Per Annum                     |                                  |                     |
|                  |                 | CAT A - Electronic   |                               | 840.00                           | 286.00              |
|                  |                 | CAT B - Manual   |                               | 490.00                           | 143.00              |
| 93               |                 | <b>Spare Parts Sales Outlets (New)</b>   | Per Annum                     |                                  |                     |
|                  |                 | Category D - Retailers (Small)   |                               | 90.00                            | 90.00               |

| <i>Main Item</i> | <i>Sub Item</i> | <i>Description of Item</i>                    | <i>Frequency/<br/>Measure</i> | <i>Municipal<br/>Upper Limit</i> | <i>2023<br/>GH¢</i> |
|------------------|-----------------|---|-------------------------------|----------------------------------|---------------------|
| 94               |                 | <b>Spare Parts Sales Outlets (Secondhand)</b> | Per Annum                     |                                  |                     |
|                  |                 | Category D - Retailers (Small)                |                               | 113.00                           | 113.00              |
|                  |                 | Category E - Kiosk/Tabletop                   |                               | 75.00                            | 75.00               |
| 95               |                 | <b>Straw Basket Weavers and Sales</b>         | Per Annum                     | 60.00                            | 60.00               |
| 96               |                 | <b>Telecommunication Companies</b>            | Per Annum                     |                                  |                     |
|                  | i.              | <b>Internet (Data) Services Providers</b>     |                               | 3,500.00                         | 2,860.00            |
|                  | ii.             | <b>Phone and Internet Services Providers</b>  |                               |                                  |                     |
|                  |                 | CAT C - Service Centres                       |                               | 18,900.00                        | 10,010.00           |
|                  |                 | CAT D - Outsourced Service Centres            |                               | 12,600.00                        | 7,150.00            |
|                  | iii.            | <b>Tower Infrastructure Centres</b>           |                               |                                  |                     |
| 97               |                 | <b>Terrazzo Making</b>                        | Per Annum                     |                                  |                     |
|                  |                 | CAT A - Two machines and above                |                               | 770.00                           | 572.00              |
|                  |                 | CAT B - One Machine                           |                               | 420.00                           | 400.00              |
| 98               |                 | <b>Timber Products Retail Outlets</b>         | Per Annum                     |                                  |                     |
|                  |                 | CAT C - Small Scale                           |                               | 450.00                           | 429.00              |
| 99               |                 | <b>Toilet Operators (Private)</b>             | Per Annum                     |                                  |                     |
|                  |                 | CAT A - Above 24 Seater                       |                               | 630.00                           | 600.00              |
|                  |                 | CAT B - Up to 24 Seater                       |                               | 490.00                           | 480.00              |
|                  |                 | CAT C - 9-16 Seater                           |                               | 210.00                           | 200.00              |
|                  |                 | CAT D - Up to 8 Seater                        |                               | 140.00                           | 140.00              |
| 100              |                 | <b>Tourism Licenced Facilities</b>            | Per Annum                     |                                  |                     |
|                  | i.              | <b>Hotels/Beach Resorts/Motels</b>            |                               |                                  |                     |
|                  |                 | CAT D - Two Star                              |                               | 1,050.00                         | 858.00              |
|                  |                 | CAT E - One Star                              |                               | 840.00                           | 715.00              |
|                  | ii.             | <b>Guesthouses (4-9 Rooms)</b>                |                               | 770.00                           | 645.00              |
|                  | iii.            | <b>Budget Hotels</b>                          |                               |                                  |                     |
|                  |                 | CAT A - Association Members                   |                               | 350.00                           | 350.00              |
|                  |                 | CAT B - Non-Association Members               |                               | 490.00                           | 490.00              |
|                  | iv.             | <b>Hostels (Private):</b>                     |                               |                                  |                     |
|                  |                 | CAT A - Above 50 Beds                         |                               | 2,100.00                         | 1,430.00            |
|                  |                 | CAT B - 21-50 Beds                            |                               | 1,400.00                         | 858.00              |
|                  |                 | CAT C - 11-20 Beds                            |                               | 1,260.00                         | 660.00              |
|                  |                 | CAT D - Up to 10 Beds                         |                               | 980.00                           | 572.00              |
|                  | C.              | <b>Body Building Gym</b>                      |                               | 420.00                           | 143.00              |
|                  | D.              | <b>Eating/Catering Houses</b>                 |                               | 260.00                           | 286.00              |
|                  | i.              | <b>Restaurants</b>                            |                               | 409.50                           | 450.00              |
|                  |                 | CAT A - Grade 1                               |                               | 2,800.00                         | 1,502.00            |
|                  |                 | CAT B - Grade 2                               |                               | 2,000.00                         | 1,144.00            |
|                  |                 | CAT C - Grade 3                               |                               | 1,200.00                         | 286.00              |

| <i>Main Item</i> | <i>Sub Item</i> | <i>Description of Item</i>                             | <i>Frequency/<br/>Measure</i> | <i>Municipal<br/>Upper Limit</i> | <i>2023<br/>GH¢</i> |
|------------------|-----------------|--|-------------------------------|----------------------------------|---------------------|
| -                |                 | <b>Traditional Catering Establishments (chop bars)</b> |                               |                                  |                     |
|                  |                 | CAT A - Grade 1  |                               | 630.00                           | 172.00              |
|                  |                 | CAT B - Grade 2  |                               | 350.00                           | 86.00               |
| -                |                 | <b>Drinking Bars</b>                                   |                               |                                  |                     |
|                  |                 | CAT A - Grade 1  |                               | 1,050.00                         | 143.00              |
|                  |                 | CAT B - Grade 2  |                               | 480.00                           | 129.00              |
| -                |                 | <b>Snack Bars</b>                                      |                               |                                  |                     |
|                  |                 | CAT A - Grade 1  |                               | 600.00                           | 143.00              |
|                  |                 | CAT B - Grade 2  |                               | 210.00                           | 128.70              |
| -                |                 | <b>Outdoor Catering Establishments</b>                 |                               |                                  |                     |
|                  |                 | CAT A - Grade 1  |                               | 456.00                           | 143.00              |
|                  |                 | CAT B - Grade 2  |                               | 350.00                           | 128.70              |
| -                |                 | <b>Local Fast Food Vendors</b>                         |                               |                                  |                     |
|                  |                 | CAT A - Grade 1  |                               | 350.00                           | 143.00              |
|                  |                 | CAT B - Grade 2  |                               | 200.00                           | 129.00              |
| E.               |                 | <b>Event Houses</b>                                    |                               | 1,680.00                         | 286.00              |
| F.               |                 | <b>Nightclubs and Theatres</b>                         |                               | 650.00                           | 715.00              |
| i.               |                 | <b>Nightclub</b>                                       |                               | 1,050.00                         | 715.00              |
| ii.              |                 | <b>Pub</b>   |                               |                                  |                     |
|                  |                 | CAT A - Grade 1  |                               | 1,260.00                         | 715.00              |
|                  |                 | CAT B - Grade 2  |                               | 525.00                           | 286.00              |
| 101              |                 | <b>Transport Companies</b>                             | Per Annum                     |                                  |                     |
|                  | i.              | Road   |                               | 9,100.00                         | 9,100.00            |
| 102              |                 | <b>Transport Unions (Lorry park Operations)</b>        | Per Annum                     |                                  |                     |
|                  |                 | CAT 'A'  |                               | 2,800.00                         | 2,800.00            |
|                  |                 | CAT 'B'  |                               | 1,820.00                         | 1,820.00            |
|                  |                 | CAT 'C'  |                               | 1,260.00                         | 1,260.00            |
| 103              |                 | <b>Treatment/Storage Plants</b>                        | Per Annum                     |                                  |                     |
|                  | i.              | <b>Gas Storage Plants</b>                              |                               | 98,000.00                        | 98,000.00           |
| 104              |                 | <b>Tyre/Battery Dealers – New</b>                      | Per Annum                     |                                  |                     |
|                  |                 | CAT B - Retail   |                               | 1,000.00                         | 143.00              |
| 105              |                 | <b>Tyre/Battery Dealers – Used</b>                     | Per Annum                     |                                  |                     |
|                  |                 | CAT B - Retail   |                               | 900.00                           | 143.00              |
|                  |                 | CAT C - Wayside  |                               | 630.00                           | 129.00              |
| 106              |                 | <b>TV &amp; Radio Repairers</b>                        | Per Annum                     | 90.00                            | 90.00               |
| 107              |                 | <b>Urinal Operators ( Private)</b>                     | Per Annum                     |                                  |                     |
|                  |                 | CAT C - Small Scale                                    |                               | 84.00                            | 80.00               |



| <i>Main Item</i> | <i>Sub Item</i> | <i>Description of Item</i>                  | <i>Frequency/<br/>Measure</i> | <i>Municipal<br/>Upper Limit</i> | <i>2023<br/>GH¢</i> |
|------------------|-----------------|---|-------------------------------|----------------------------------|---------------------|
| 108              |                 | <b>Utility Vendor</b><br>CAT - B            | Per Annum                     | 350.00                           | 350.00              |
| 109              |                 | <b>Vehicle – Driver’s Registration</b>      | Onetime Payment               |                                  |                     |
|                  |                 | Taxi Licence                                |                               | 35.00                            | 30.00               |
|                  |                 | Trotro/Bus Licence                          |                               | 49.00                            | 28.00               |
|                  |                 | Heavy Duty Licence                          |                               | 84.00                            | 33.00               |
|                  |                 | Multi-Purpose Licence                       |                               | 105.00                           | 72.00               |
|                  |                 | Car Rental Licence                          |                               | 35.00                            | 39.00               |
|                  |                 | Wheel Cart Licence                          |                               | 7.00                             | 7.00                |
|                  |                 | Tractor Licence                             |                               | 63.00                            | 64.00               |
|                  |                 | Truck Vehicle Licence                       |                               | 105.00                           | 72.00               |
| 110              |                 | <b>Vehicle Stickers for Embossment</b>      | Per Annum                     |                                  |                     |
|                  | i.              | <b>General</b>                              |                               |                                  |                     |
|                  |                 | Taxi  |                               | 55.00                            | 55.00               |
|                  |                 | Heavy Duty                                  |                               | 75.00                            | 55.00               |
|                  |                 | Light Duty                                  |                               | 70.00                            | 55.00               |
|                  |                 | Multi-Purpose                               |                               | 35.00                            | 35.00               |
|                  |                 | 4 - Wheel Cart (Truck)                      |                               | 4.00                             | 4.00                |
|                  |                 | 1 & 2- Wheel Cart                           |                               | 2.00                             | 2.00                |
|                  | ii.             | <b>Earth/Excavating/Levelling Machinery</b> |                               |                                  |                     |
|                  |                 | Other Heavy Duty Equipment                  |                               | 337.50                           | 143.00              |
|                  | iii.            | <b>Bulldozers</b>                           |                               | 100.00                           | 100.00              |
|                  | iv.             | <b>Other Vehicles</b>                       |                               |                                  |                     |
|                  |                 | Cesspit Emptier                             |                               | 350.00                           | 350.00              |
|                  |                 | Hearse                                      |                               | 170.00                           | 143.00              |
|                  |                 | Towing Truck                                |                               | 100.00                           | 72.00               |
|                  |                 | Tractors                                    |                               | 170.00                           | 72.00               |
|                  |                 | Roll-on Roll-off                            |                               | 60.00                            | 60.00               |
| 111              |                 | <b>Warehouse (Private)</b>                  | Per Annum                     | 100.00                           | 100.00              |
| 112              |                 | <b>Waste Management Companies</b>           |                               | 2,000.00                         | 2,000.00            |
|                  | i               | <b>Mine Waste Companies</b>                 | Per Annum                     |                                  |                     |
|                  |                 | CAT ‘A’                                     |                               | 25,000.00                        | 25,000.00           |
|                  |                 | CAT ‘B’                                     |                               | 16,500.00                        | 16,500.00           |
|                  | ii              | <b>Refuse Collection Companies</b>          | Per Annum                     |                                  |                     |
|                  |                 | CAT ‘A’                                     |                               | 550.00                           | 143.00              |
|                  |                 | CAT ‘B’                                     |                               | 350.00                           | 129.00              |
| 113              |                 | <b>Windscreen Repairers</b>                 | Per Annum                     |                                  |                     |
|                  |                 | CAT ‘A’                                     |                               | 150.00                           | 129.00              |
|                  |                 | CAT ‘B’                                     |                               | 120.00                           | 100.00              |
|                  |                 | CAT ‘C’                                     |                               | 90.00                            | 86.00               |

**8.0 SCHEDULE II: REVENUE UPPER LIMITS****8.1 LICENCES/PERMITS****8.1.2 Permits - Proportional Alternative**

| <i>Main Item</i> | <i>Sub Item</i> | <i>Description of Item</i>   | <i>Frequency/<br/>Measure</i> | <i>Municipal<br/>Upper Limit</i>                                 | <i>2023<br/>GH¢</i>  |
|------------------|-----------------|--|-------------------------------|--|--|
| 1                |                 | <b>CONSTRUCTION COST FOR BUILDING PERMIT</b>   |                               |  |  |
|                  |                 | <b>Building Permit Charges [0.63%] of estimated cost of building</b>                         |                               |  |  |
| i                |                 | <b>Residential Buildings</b>   |                               |  |  |
|                  |                 | 1st Class  |                               | 1400-1680  | 1,540.00   |
|                  |                 | 2nd Class  |                               | 1120-1400  | 1,232.00   |
|                  |                 | 3rd Class  |                               | 840-1120   | 924.00   |
| ii               |                 | <b>Commercial Buildings</b>  |                               |  |  |
|                  |                 | 1st Class  |                               | 1680-2100  | 1,848.00   |
|                  |                 | 2nd Class  |                               | 1400-1680  | 1,540.00   |
|                  |                 | 3rd Class  |                               | 840-1120   | 924.00   |
| iii              |                 | <b>Industrial Buildings</b>  |                               |  |  |
|                  |                 | Heavy  |                               | 2100-2520  | 2,310.00   |
|                  |                 | Light  |                               | 1680-2100  | 1,848.00   |
|                  |                 | <b>Formula</b>   |                               |  |  |
|                  |                 | <b>BUILDING PLANS AND PERMITS</b>  | Per Project                   |  |  |
| 2                |                 | <b>JACKET/APPLICATION FORMS</b>  |                               | 60.00  | 60.00  |
| 3                |                 | <b>BUILDING PROCESSING FEE</b>   |                               |  |  |
|                  |                 | <b>(Non-Refundable Deposit)</b>  |                               |  |  |
| i.               |                 | <b>RESIDENTIAL</b>   |                               |  |  |
|                  |                 | General Residential Development (1 Storey)   |                               | 240.00   | 240.00   |
|                  |                 | 2 Storey Residential Development   |                               | 300.00   | 300.00   |
|                  |                 | 3 Storey Residential Development<br>(below a gross floor area of 450m <sup>2</sup> )         |                               | 320.00   | 320.00   |
|                  |                 | 3 Storey and above residential development<br>(Above gross floor area of 450m <sup>2</sup> ) |                               | 420 + 30% of 420<br>per gross floor<br>area of 450m <sup>2</sup> | 420 + 30% of 420<br>per gross floor<br>area of 450m <sup>2</sup> |
|                  |                 | Apartments   | Per Unit                      | 300.00   | 300.00   |
| ii.              |                 | <b>COMMERCIAL</b>  |                               |  |  |
|                  |                 | <b>Filling Station</b>   |                               | 1,300.0  | 1,300.00   |
|                  |                 | <b>Shops</b>   |                               |  |  |
|                  |                 | Up to 2 Storey shops development   |                               | 250.00   | 250.00   |
|                  |                 | Shops development<br>(below a gross floor area of 450m <sup>2</sup> )                        |                               | 300.00   | 300.00   |
|                  |                 | Shops development<br>(above gross floor area of 450m <sup>2</sup> )                          |                               | 400 + 30% of 400<br>per gross floor<br>area of 450m <sup>2</sup> | 400 + 30% of 400<br>per gross floor<br>area of 450m <sup>2</sup> |

| <i>Main Item</i> | <i>Sub Item</i> | <i>Description of Item</i>   | <i>Frequency/<br/>Measure</i>                                    | <i>Municipal<br/>Upper Limit</i>                                 | <i>2023<br/>GH¢</i>  |
|------------------|-----------------|--|--|--|--|
|                  |                 | <b>Hotels</b>  |  |  |  |
|                  |                 | Up to 2 Storey Hotel Building  |  | 550.00   | 550.00   |
|                  |                 | Above 2 Storey Hotel Building  |  | 650.00   | 650.00   |
|                  |                 | Hotel Building<br>(above a gross floor area of 450m <sup>2</sup> )   | 900 + 30% of 900<br>per gross floor<br>area of 450m <sup>2</sup> | 900 + 30% of 900<br>per gross floor<br>area of 450m <sup>2</sup> | 900 + 30% of 900<br>per gross floor<br>area of 450m <sup>2</sup> |
|                  |                 | <b>Restaurants</b>   |  |  |  |
|                  |                 | Single Storey Restaurant   |  | 400.00   | 400.00   |
|                  |                 | 2 Storey Restaurant  |  | 500.00   | 500.00   |
|                  |                 | 3 Storey Restaurant  |  | 600.00   | 600.00   |
|                  |                 | Restaurant Building with gross floor area<br>above 450m <sup>2</sup> | 800 + 30% of 800<br>per gross floor<br>area of 450m <sup>2</sup> | 800 + 30% of 800<br>per gross floor<br>area of 450m <sup>2</sup> | 800 + 30% of 800<br>per gross floor<br>area of 450m <sup>2</sup> |
|                  |                 | <b>Telecommunication Mast</b>  |  | 6,500.00   | 6,500.00   |
| iii.             |                 | <b><i>CIVIC AND CULTURAL</i></b>                                     |  |  |  |
|                  |                 | 1 Storey Hospital/Clinic/Laboratory                                  |  | 450.00   | 450.00   |
| iv.              |                 | <b><i>FACTORIES/INDUSTRIAL BUILDINGS</i></b>                         |  |  |  |
|                  |                 | Warehouse (Storage only)   |  | 350.00   | 350.00   |
|                  |                 | Warehouse and Office   |  | 450.00   | 450.00   |
|                  |                 | Warehouse and Residence  |  | 450.00   | 450.00   |
|                  |                 | Factories  |  | 7,000.00   | 7,000.00   |
|                  |                 | Industrial complex   |  | 900.00   | 900.00   |
| v.               |                 | <b><i>EDUCATION (PRIVATE)</i></b>                                    |  |  |  |
|                  |                 | <b>Preschool</b>   |  |  |  |
|                  |                 | 1 Storey Preschool   |  | 300.00   | 300.00   |
|                  |                 | <b>Basic School</b>  |  |  |  |
|                  |                 | 1 Storey Basic School  |  | 375.00   | 375.00   |
|                  |                 | 2 Storey Basic School  |  | 540.00   | 540.00   |
|                  |                 | <b>Second Cycle School</b>   |  |  |  |
|                  |                 | 1 Storey Second Cycle School   |  | 750.00   | 750.00   |
|                  |                 | 2 Storey Second Cycle School   |  | 900.00   | 900.00   |
|                  |                 | <b>Basic and Second Cycle</b>  |  |  |  |
|                  |                 | 1 Storey Basic and Second Cycle School                               |  | 1,000.00   | 1,000.00   |
|                  |                 | 2 Storey Basic and Second Cycle School                               |  | 1,300.00   | 1,300.00   |
|                  |                 | <b>Vocational/Technical</b>  |  |  |  |
|                  |                 | 1 Storey Vocational/Technical School                                 |  | 1,000.00   | 1,000.00   |
|                  |                 | 2 Storey Vocational/Technical School                                 |  | 1,300.00   | 1,300.00   |
|                  |                 | <b>Tertiary</b>  |  |  |  |
|                  |                 | 1 Storey Private Tertiary School Building                            |  | 1,800.00   | 1,800.00   |
|                  |                 | 2 Storey Private Tertiary School Building                            |  | 2,000.00   | 2,000.00   |
|                  |                 | <b>Driving Schools</b>   |  |  |  |
|                  |                 | 1 Storey Private Driving School                                      |  | 1,000.00   | 1,000.00   |

| <i>Main Item</i> | <i>Sub Item</i> | <i>Description of Item</i>                                  | <i>Frequency/<br/>Measure</i>             | <i>Municipal<br/>Upper Limit</i>        | <i>2023<br/>GH¢</i> |
|------------------|-----------------|---|---|---|---------------------|
|                  | vi.             | <b><i>OPEN SPACE &amp; RECREATIONAL DEVELOPMENT</i></b>     |   |   |                     |
|                  |                 | Sports Complex  |   | 1,800.00                                | 1,800.00            |
|                  |                 | Events Centre   |   | 1,300.00                                | 1,300.00            |
|                  | vii.            | <b><i>Temporary Structures</i></b>                          |   | 180.00                                  | 180.00              |
|                  | viii.           | <b><i>Validation of Spatial Data</i></b>                    |   |   |                     |
|                  |                 | Checking of Site  |   |   |                     |
|                  |                 | 0.16 acre   |   | 45.00                                   | 45.00               |
|                  |                 | 0.17 acre - 0.32 acre                                       |   | 135.00                                  | 135.00              |
|                  |                 | 0.33 acre - 1 acre  |   | 180.00                                  | 180.00              |
|                  |                 | Above 1 acre  |   | 225.00                                  | 225.00              |
| 4                |                 | <b>PERMIT CHARGES</b>                                       |   |   |                     |
|                  | A.              | <b>New Development</b>                                      |   |   |                     |
|                  | i.              | Building/Permanent Structure                                | Cost of<br>Construction                   |   |                     |
|                  | ii.             | Hoarding Permit (only)                                      | Per Metre                                 | 6.00                                    | 6.00                |
|                  | iii.            | Fence Wall Permit (only)                                    | Per Metre                                 | 10.00                                   | 10.00               |
|                  | iv.             | Mast Permit (Installation)                                  | Onetime Payment                           | 18,000.00                               | 18,000.00           |
|                  | B.              | <b>Temporary Structure Permit (Constructional Site)</b>     |   |   |                     |
|                  | i.              | Industrial/Commercial Properties/Office                     |   | 320.00                                  | 320.00              |
|                  | ii.             | Mixed Use   |   | 200.00                                  | 200.00              |
|                  | iii.            | Residential   |   | 130.00                                  | 130.00              |
|                  | C.              | <b>Other Temporary Structures Permit (Provisional Site)</b> |   |   |                     |
|                  | i.              | Containers/Sealed Metal                                     |   | 450.00                                  | 200.00              |
|                  | ii.             | Container (Fabricated Metals)                               |   | 200.00                                  | 200.00              |
|                  | iii.            | Sheds   |   | 150.00                                  | 150.00              |
|                  | iv.             | Wooden Kiosks   |   | 100.00                                  | 100.00              |
|                  | D.              | <b>Other Charges</b>  |   |   |                     |
|                  | i.              | <b><i>Certified True Copy</i></b>                           |   | Cost of<br>reproducing<br>new documents |                     |
|                  | ii.             | <b><i>Certificate of Habitation (COH)</i></b>               | % of Prevailing<br>Building Permit<br>Fee | 0.20                                    |                     |
|                  | iii.            | <b><i>Demolition Permit</i></b>                             | Per Case                                  | 900.00                                  | 900.00              |
|                  | iv.             | <b><i>Road Crossing (Cutting) Permit Fees:</i></b>          |   |   |                     |
|                  |                 | Asphalt Roads   | Per Metre                                 | 18.00                                   | 18.00               |
|                  |                 | Paved/Surfaced Dressed Road                                 | Per Metre                                 | 11.00                                   | 11.00               |
|                  | v.              | <b><i>Thrust Boring</i></b>                                 |   |   |                     |
|                  |                 | Asphalt Pavement Road                                       | Per Metre                                 | 15.00                                   | 15.00               |
|                  |                 | Surface Dressed Road  | Per Metre                                 | 10.00                                   | 10.00               |

| <i>Main Item</i> | <i>Sub Item</i> | <i>Description of Item</i>                | <i>Frequency/<br/>Measure</i> | <i>Municipal<br/>Upper Limit</i> | <i>2023<br/>GH¢</i> |
|------------------|-----------------|---|-------------------------------|----------------------------------|---------------------|
| 5                |                 | <b>APPROVAL FEES FOR LAND APPLICATION</b> |                               |                                  |                     |
|                  |                 | <b>SUB-DIVISIONS</b>                      |                               |                                  |                     |
|                  | i.              | <b>Residential</b>                        |                               |                                  |                     |
|                  |                 | <b>1st Class</b>                          |                               |                                  |                     |
|                  |                 | 0.16 acre                                 |                               | 7,200.00                         | 7,200.00            |
|                  |                 | 0.17 - 0.32acre                           |                               | 8,000.00                         | 8,000.00            |
|                  |                 | 0.33 - 1 acre                             |                               | 9,500.00                         | 9,500.00            |
|                  |                 | Above 1 acre                              |                               | 15,000.00                        | 15,000.00           |
|                  |                 | <b>2nd Class</b>                          |                               |                                  |                     |
|                  |                 | 0.16 acre                                 |                               | 3,000.00                         | 3,000.00            |
|                  |                 | 0.17 - 0.32acre                           |                               | 4,000.00                         | 4,000.00            |
|                  |                 | 0.33 - 1 acre                             |                               | 5,500.00                         | 5,500.00            |
|                  |                 | Above 1 acre                              |                               | 7,500.00                         | 7,500.00            |
|                  |                 | <b>3rd Class</b>                          |                               |                                  |                     |
|                  |                 | 0.16 acre                                 |                               | 1,800.00                         | 1,800.00            |
|                  |                 | 0.17 - 0.32acre                           |                               | 3,100.00                         | 3,100.00            |
|                  |                 | 0.33 - 1 acre                             |                               | 4,500.00                         | 4,500.00            |
|                  |                 | Above 1 acre                              |                               | 7,000.00                         | 7,000.00            |
|                  | ii.             | <b>Commercial</b>                         |                               |                                  |                     |
|                  |                 | 0.16 acre                                 |                               | 9,500.00                         | 9,500.00            |
|                  |                 | 0.17 acre - 0.32 acre                     |                               | 12,000.00                        | 12,000.00           |
|                  |                 | 0.33 - 1 acre                             |                               | 13,500.00                        | 13,500.00           |
|                  |                 | Above 1 acre                              |                               | 15,500.00                        | 15,500.00           |
|                  | iii.            | <b>Industrial</b>                         |                               |                                  |                     |
|                  | -               | <b>Heavy Duty</b>                         |                               |                                  |                     |
|                  |                 | 0.32 acre                                 |                               | 7,500.00                         | 7,500.00            |
|                  |                 | 0.32 - 1 acre                             |                               | 11,000.00                        | 11,000.00           |
|                  |                 | Above 1 acre                              |                               | 13,000.00                        | 13,000.00           |
|                  | -               | <b>Light Duty</b>                         |                               |                                  |                     |
|                  |                 | 0.32 acre                                 |                               | 7,500.00                         | 7,500.00            |
|                  |                 | 0.32 - 1 acre                             |                               | 3,500.00                         | 3,500.00            |
|                  |                 | Above 1 acre                              |                               | 13,000.00                        | 13,000.00           |
|                  | iv.             | <b>Civic and Cultural</b>                 |                               |                                  |                     |
|                  |                 | 0.32 acre                                 |                               | 12,500.00                        | 3,300.00            |
|                  |                 | 0.32 - 1 acre                             |                               | 14,000.00                        | 4,400.00            |
|                  |                 | Above 1 acre                              |                               | 17,000.00                        | 5,500.00            |
|                  | v.              | <b>Education</b>                          |                               |                                  |                     |
|                  |                 | 0.32 acre                                 |                               | 12,500.00                        | 2,200.00            |
|                  |                 | 0.32 - 1 acre                             |                               | 14,000.00                        | 3,300.00            |
|                  |                 | Above 1 acre                              |                               | 17,000.00                        | 4,400.00            |

6

**CHANGE OF USE**i. **Residential to commercial****1st Class**

Up to 0.32 acre

11,000.00

2,200.00

0.33 - 1 acre

12,000.00

2,750.00

Above 1 acre

15,000.00

3,300.00

| <i>Main Item</i> | <i>Sub Item</i> | <i>Description of Item</i>               | <i>Frequency/<br/>Measure</i> | <i>Municipal<br/>Upper Limit</i> | <i>2023<br/>GH¢</i> |
|------------------|-----------------|--|-------------------------------|----------------------------------|---------------------|
|                  |                 | <b>2nd Class</b>                         |                               |                                  |                     |
|                  |                 | Up to 0.32 acre                          |                               | 7,500.00                         | 1,650.00            |
|                  |                 | 0.33 - 1 acre                            |                               | 9,000.00                         | 1,870.00            |
|                  |                 | Above 1 acre                             |                               | 13,000.00                        | 2,200.00            |
|                  | ii.             | <b>Residential to Educational</b>        |                               |                                  |                     |
|                  |                 | <b>1st Class</b>                         |                               |                                  |                     |
|                  |                 | Up to 0.32 acre                          |                               | 9,000.00                         | 3,300.00            |
|                  |                 | 0.33 - 1 acre                            |                               | 12,000.00                        | 5,500.00            |
|                  |                 | Above 1 acre                             |                               | 18,000.00                        | 6,600.00            |
|                  |                 | <b>2nd Class</b>                         |                               |                                  |                     |
|                  |                 | Up to 0.32 acre                          |                               | 5,500.00                         | 2,200.00            |
|                  |                 | 0.33 - 1 acre                            |                               | 7,500.00                         | 2,750.00            |
|                  |                 | Above 1 acre                             |                               | 9,000.00                         | 5,500.00            |
|                  | iii.            | <b>Residential to Light Industrial</b>   |                               |                                  |                     |
|                  |                 | <b>2nd Class</b>                         |                               |                                  |                     |
|                  |                 | Up to 0.32 acre                          |                               | 5,500.00                         | 4,400.00            |
|                  |                 | 0.33 - 1 acre                            |                               | 7,500.00                         | 5,500.00            |
|                  |                 | Above 1 acre                             |                               | 9,000.00                         | 6,600.00            |
|                  |                 | <b>3rd Class</b>                         |                               |                                  |                     |
|                  |                 | Up to 0.32 acre                          |                               | 3,500.00                         | 2,200.00            |
|                  |                 | 0.33 - 1 acre                            |                               | 5,500.00                         | 4,400.00            |
|                  |                 | Above 1 acre                             |                               | 7,500.00                         | 5,500.00            |
|                  | iv.             | <b>Residential to Civic and Cultural</b> |                               |                                  |                     |
|                  |                 | <b>1st Class</b>                         |                               |                                  |                     |
|                  |                 | Up to 0.32 acres                         |                               | 11,000.00                        | 3,300.00            |
|                  |                 | 0.33 - 1 acre                            |                               | 14,000.00                        | 4,400.00            |
|                  |                 | Above 1 acre                             |                               | 19,500.00                        | 5,500.00            |
|                  |                 | <b>2nd Class</b>                         |                               |                                  |                     |
|                  |                 | Up to 0.32 acre                          |                               | 5,500.00                         | 1,100.00            |
|                  |                 | 0.33 - 1 acre                            |                               | 7,500.00                         | 2,200.00            |
|                  |                 | Above 1 acre                             |                               | 9,000.00                         | 3,300.00            |
|                  |                 | <b>3rd Class</b>                         |                               |                                  |                     |
|                  |                 | Up to 0.32 acre                          |                               | 3,500.00                         | 880.00              |
|                  |                 | 0.33 - 1 acre                            |                               | 5,500.00                         | 1,100.00            |
|                  |                 | Above 1 acre                             |                               | 7,500.00                         | 2,200.00            |
|                  | v.              | <b>Industrial to Civic and Cultural</b>  |                               |                                  |                     |
|                  | -               | <b>Heavy Duty</b>                        |                               |                                  |                     |
|                  |                 | Up to 1 acre                             |                               | 15,000.00                        | 11,000.00           |
|                  |                 | Above 1 acre                             |                               | 19,500.00                        | 16,500.00           |
|                  | -               | <b>Light Duty</b>                        |                               |                                  |                     |
|                  |                 | Up to 1 acre                             |                               | 9,000.00                         | 8,800.00            |
|                  |                 | Above 1 acre                             |                               | 13,500.00                        | 11,000.00           |

| <i>Main Item</i> | <i>Sub Item</i> | <i>Description of Item</i>      | <i>Frequency/<br/>Measure</i> | <i>Municipal<br/>Upper Limit</i> | <i>2023<br/>GH¢</i> |
|------------------|-----------------|---------------------------------|-------------------------------|----------------------------------|---------------------|
|                  | vi.             | <b>Industrial to Mixed Use</b>  |                               |                                  |                     |
|                  |                 | <b>Heavy Duty</b>               |                               |                                  |                     |
|                  |                 | Up to 1 acre                    |                               | 19,500.00                        | 11,000.00           |
|                  |                 | Above 1 acre                    |                               | 23,000.00                        | 16,500.00           |
|                  |                 | <b>Light Duty</b>               |                               |                                  |                     |
|                  |                 | Up to 1 acre                    |                               | 15,000.00                        | 11,000.00           |
|                  |                 | Above 1 acre                    |                               | 18,000.00                        | 16,500.00           |
|                  | vii.            | <b>Educational to Mixed Use</b> |                               |                                  |                     |
|                  |                 | Up to 0.32 acre                 |                               | 14,000.00                        | 11,000.00           |
|                  |                 | 0.33 - 1 acre                   |                               | 16,500.00                        | 16,500.00           |
|                  |                 | Above 1 acre                    |                               | 21,000.00                        | 19,800.00           |

**REVENUE UPPER LIMITS  
LICENCES/PERMITS  
8.1.2b Permits - Floor Space Alternative**

| <i>Main Item</i> | <i>Sub Item</i> | <i>Description of Item</i>             | <i>Frequency/<br/>Measure</i> | <i>Municipal<br/>Upper Limit</i> | <i>2023<br/>GH¢</i> |
|------------------|-----------------|--|-------------------------------|----------------------------------|---------------------|
| 1                |                 | <b>PERMIT CHARGES</b>                  |                               |                                  |                     |
|                  | A               | <b>PERMAMENT STRUCTURES</b>            |                               |                                  |                     |
|                  | i.              | <b>Domestic</b>                        |                               |                                  |                     |
|                  |                 | Residential Dwelling Houses            | m <sup>2</sup>                | 2.25                             | 2.25                |
|                  |                 | Stores                                 | m <sup>2</sup>                | 6.38                             | 6.38                |
|                  |                 | Septic Tank                            | Nr                            | 33.75                            | 33.75               |
|                  |                 | Fence Wall                             | m <sup>2</sup>                | 1.20                             | 1.20                |
|                  | ii.             | <b>Commercial/Civic &amp; Cultural</b> |                               |                                  |                     |
|                  |                 | Community Centres                      | m <sup>2</sup>                | 6.38                             | 6.38                |
|                  |                 | Residential Flats,Stores               | m <sup>2</sup>                | 9.00                             | 9.00                |
|                  |                 | Offices                                | m <sup>2</sup>                | 12.75                            | 12.75               |
|                  |                 | Guest Houses                           | m <sup>2</sup>                | 12.75                            | 12.75               |
|                  |                 | Banks                                  | m <sup>2</sup>                | 12.75                            | 12.75               |
|                  |                 | Hostel Apartments                      | m <sup>2</sup>                | 12.75                            | 12.75               |
|                  |                 | Hotels                                 | m <sup>2</sup>                | 12.75                            | 12.75               |
|                  |                 | Schools                                | m <sup>2</sup>                | 12.75                            | 12.75               |
|                  |                 | Hospital/Clinics                       | m <sup>2</sup>                | 6.38                             | 6.38                |
|                  |                 | Church                                 | m <sup>2</sup>                | 6.38                             | 6.38                |
|                  |                 | Market Sheds                           | m <sup>2</sup>                | 9.75                             | 9.75                |
|                  |                 | Fence Wall                             | m <sup>2</sup>                | 1.88                             | 1.88                |
|                  |                 | Septic Tank                            | Nr                            | 52.50                            | 52.50               |
|                  | iii.            | <b>Industrial</b>                      |                               |                                  |                     |
|                  |                 | Filling Station                        |                               |                                  |                     |
|                  |                 | Underground Tank                       | Nr                            | 2,250.00                         | 2,250.00            |
|                  |                 | Fuel/Gas Pumps                         | Nr                            | 1,500.00                         | 1,500.00            |

| <i>Main Item</i> | <i>Sub Item</i> | <i>Description of Item</i> | <i>Frequency/<br/>Measure</i> | <i>Municipal<br/>Upper Limit</i> | <i>2023<br/>GH¢</i> |
|------------------|-----------------|----------------------------|-------------------------------|----------------------------------|---------------------|
|                  |                 | Building                   | m <sup>2</sup>                | 15.00                            | 15.00               |
|                  |                 | Factory                    | m <sup>2</sup>                | 26.25                            | 27.00               |
|                  |                 | Warehouse                  | m <sup>2</sup>                | 26.25                            | 27.00               |
|                  |                 | Septic Tank                | Nr                            | 375.00                           | 375.00              |
|                  |                 | Fence Wall                 | m <sup>2</sup>                | 7.50                             | 7.50                |
|                  |                 | Swimming pool              | m <sup>2</sup>                | 11.25                            | 12.00               |
|                  |                 | Mast/Communication Tower   | Nr                            | 11,250.00                        | 11,250.00           |
|                  |                 | Radio/TV Station Tower     | Nr                            | 562.50                           | 567.00              |
|                  |                 | Paving/Parking             | m <sup>2</sup>                | 15.00                            | 15.00               |
|                  | <b>B.</b>       | <b>RENEWAL CHARGES</b>     |                               |                                  |                     |
|                  | i.              | Temporary Structures       |                               | 50% at cost                      |                     |
|                  | ii.             | Permanent Structures       |                               | 50% at cost                      |                     |

**REVENUE UPPER LIMITS  
FEES**

| <i>Main Item</i> | <i>Sub Item</i> | <i>Description of Item</i>                         | <i>Frequency/<br/>Measure</i> | <i>Municipal<br/>Upper Limit</i> | <i>2023<br/>GH¢</i> |
|------------------|-----------------|--|-------------------------------|----------------------------------|---------------------|
| 1                |                 | <b>Burial (Cemetery) Fees</b>                      |                               |                                  |                     |
|                  | i.              | <b>General</b>                                     | Per Burial                    |                                  |                     |
|                  |                 | CAT A - 1 - 5 years                                |                               | 20.00                            | 20.00               |
|                  |                 | CAT B - 6 -17 years                                |                               | 45.00                            | 50.00               |
|                  |                 | CAT C - Adults (Above 18 years)                    |                               | 750.00                           | 100.00              |
|                  |                 | CAT D - Tombstone e.g. Marble/Terrazzo/Vault       |                               | 4,500.00                         | 800.00              |
|                  |                 | CAT E- Concrete Vault with building                |                               | 5,250.00                         | 5,000.00            |
|                  |                 | CAT F- Concrete Vault with Iron Bars/Chain fencing |                               | 3,937.50                         | 3,000.00            |
|                  | ii.             | <b>Grave space reservation - Public Cemetery</b>   |                               |                                  |                     |
|                  |                 | CAT A - Allocation                                 | Onetime Payment               | 4,500.00                         | 4,500.00            |
|                  |                 | CAT B - Renewal/Maintenance                        | Per Annum                     | 900.00                           | 550.00              |
|                  | iii.            | <b>Cremation</b>                                   | Per Burial                    |                                  |                     |
|                  | iv.             | <b>Burials at Home</b>                             | Per Burial                    | 27,000.00                        | 4,400.00            |
|                  | v.              | <b>Exhumation of Corpse</b>                        | Per Court Order               | 900.00                           | 900.00              |
| 2                |                 | <b>Business/Product Promotion</b>                  | One Week                      | 350.00                           | 200.00              |
|                  | i.              | <b>Suitability (Health) Certification</b>          |                               |                                  |                     |
|                  |                 | CAT A - Hotels and Restaurants                     |                               | 450.00                           | 230.00              |
|                  |                 | CAT B - Chop and Drinking Bars                     |                               | 150.00                           | 120.00              |
|                  |                 | CAT C - Food Vendors                               |                               | 90.00                            | 70.00               |
| 3                |                 | <b>Export/Conveyance</b>                           |                               |                                  |                     |
|                  | i.              | <b>Animals</b>                                     |                               |                                  |                     |
|                  |                 | Cow (Foreign Heardsmen)                            | Per Animal                    | 11.25                            | 8.00                |
|                  |                 | Cow (Local Heardsmen)                              | Per Animal                    | 12.00                            | 8.00                |
|                  |                 | Sheep/Goats/Pigs/Donkey/Dog etc.                   | Per Animal                    | 6.00                             | 5.00                |



| <i>Main Item</i> | <i>Sub Item</i> | <i>Description of Item</i>                        | <i>Frequency/<br/>Measure</i> | <i>Municipal<br/>Upper Limit</i> | <i>2023<br/>GH¢</i> |
|------------------|-----------------|---|-------------------------------|----------------------------------|---------------------|
|                  |                 | Birds   | Per Bird                      | 2.00                             | 2.00                |
|                  |                 | Fish  | Per Basket                    | 3.00                             | 3.00                |
|                  |                 | Bush Meat   | Per Animal                    | 3.00                             | 3.00                |
|                  |                 |   | Per Maxi Bag                  | 6.00                             | 3.00                |
|                  |                 |   | Per Mini Bag                  | 5.00                             | 2.00                |
| 4                |                 | <b>Marriage Fees</b>                              |                               |                                  |                     |
|                  |                 | Ordinance (Cap 127)                               | Per Registration              | 170.00                           | 132.00              |
|                  |                 | Customary Marriage                                | Per Registration              | 70.00                            | 70.00               |
|                  |                 | Divorce Certificate (Customary)                   | Per Document                  | 350.00                           | 350.00              |
|                  |                 | Registrar's Certificate                           | Per Document                  | 55.00                            | 15.00               |
|                  |                 | Certificate of Marriage                           | Per Document                  | 55.00                            | 55.00               |
|                  |                 | Certified True Copy                               | Per Document                  | 135.00                           | 110.00              |
|                  |                 | Filing of Notice/Caveat (First)                   |                               | 55.00                            | 22.00               |
|                  |                 | Filing of Notice/Caveat (Final)                   |                               | 55.00                            | 22.00               |
|                  |                 | Authentication of Marriage Certificate            |                               | 55.00                            | 22.00               |
|                  |                 | Marriage ceremony (Weekdays)                      |                               | 75.00                            | 55.00               |
|                  |                 | Marriage ceremony (Week-end)                      |                               | 170.00                           | 110.00              |
|                  |                 | Search Fee (for marriage registration)            |                               | 55.00                            | 22.00               |
|                  |                 | Use of Assembly's Hall - Marriage Ceremony        | Per 30 Minutes                | 100.00                           | 110.00              |
|                  |                 | Registration of Churches for Marriage             | Per Church                    | 3,000.00                         | 275.00              |
|                  |                 | Spinster/Bachelor Certificate                     |                               | 250.00                           | 220.00              |
|                  |                 | Registration of Marriage by Proxy                 | Per Registration              | 750.00                           | 770.00              |
|                  |                 | <b>Online Marriage Registration</b>               |                               |                                  |                     |
|                  |                 | Authentication of Marriage Certificate            | Per Document                  | 100.00                           | 100.00              |
|                  |                 | Marriage Certificate(Search)                      | Per Document                  | 30.00                            | 30.00               |
|                  |                 | Certified True Copy of Marriage Certificate       | Per Document                  | 75.00                            | 75.00               |
|                  |                 | After Marriage Certificate Search                 | Per Document                  | 75.00                            | 75.00               |
| 5                |                 | <b>Waste Management</b>                           | Per Trip                      |                                  |                     |
|                  |                 | CAT A - Domestic waste Dumping                    | Per Tonne                     | 75.00                            | 75.00               |
|                  |                 | CAT B - Commercial waste                          | Per Tonne                     | 100.00                           | 100.00              |
|                  |                 | CAT C - Industrial waste                          | Per Tonne                     | 120.00                           | 120.00              |
|                  |                 | CAT D - Port waste                                | Per Tonne                     | 100.00                           | 100.00              |
|                  |                 | CAT E - Construction Waste                        | Per Tonne                     | 850.00                           | 850.00              |
|                  |                 | CAT F - Destruction of goods                      | Per Tonne                     | 3,000.00                         | 3,000.00            |
|                  | A.              | <b>Solid Waste Collection Services (Domestic)</b> | Per Month                     |                                  |                     |
| 6                |                 | <b>Road Block</b>                                 |                               |                                  |                     |
|                  |                 | CAT A - Collector Accesses                        | Per Day                       | 600.00                           | 550.00              |
|                  |                 | CAT B - Local Accesses                            | Per Day                       | 320.00                           | 320.00              |

## 8.3 FINES

| <i>Main Item</i> | <i>Sub Item</i> | <i>Description of Item</i>  | <i>Frequency/<br/>Measure</i> | <i>Municipal<br/>Upper Limit</i>                       | <i>2023<br/>GH¢</i>                                    |
|------------------|-----------------|---|-------------------------------|--|--|
| 1                |                 | <b>Formula<br/>Building Offences</b>  | Per Case                      |  |  |
|                  | i.              | Penalty for development without permit  |                               | 50% of permit<br>(in addition to<br>principal)         | 50% of permit<br>(in addition to<br>principal)         |
|                  | ii.             | Occupying Newly Completed Developments<br>without Occupancy (Habitation) Certificate        |                               | 50% of permit<br>(in addition to<br>principal)         | 50% of permit<br>(in addition to<br>principal)         |
|                  | iii.            | Penalty for Unauthorised Placements<br>(in addition to principal)                           |                               | 50% of permit<br>(in addition to<br>principal)         | 50% of permit<br>(in addition to<br>principal)         |
|                  | iv.             | Penalty for Refurbishment/Renovation without<br>permit                                      |                               | 50% of permit<br>(in addition to<br>principal)         | 50% of permit<br>(in addition to<br>principal)         |
|                  | v.              | Penalty for development in unauthorised places  |                               | 50% of permit<br>(in addition to<br>principal)         | 50% of permit<br>(in addition to<br>principal)         |
|                  | vi.             | Penalty for Violating 'Stop-Work' Order   |                               | 50% of permit<br>(in addition to<br>principal)         | 50% of permit<br>(in addition to<br>principal)         |
|                  | vii.            | Installation of Radio/TV/Internet/Communication<br>Mast & Others - Refusal to obtain permit |                               | 50% of permit<br>(in addition to<br>principal)         | 50% of permit<br>(in addition to<br>principal)         |
| 2                |                 | <b>Environmental Health/Safety/Sanitation Offences</b>                                      | Per Case                      |  |  |
|                  | i.              | <i>Defecating at unauthorised places</i>  |                               | 90.00  | 90.00  |
|                  | ii.             | <i>Urinating at unauthorised places</i>   |                               | 20.00  | 10.00  |
|                  | iii.            | <i>Selling at unauthorised places</i>   |                               | 65.00  | 50.00  |
|                  | iv.             | <i>Indiscriminate disposal/burning of refuse</i>  |                               |  |  |
|                  |                 | Industrial Area   |                               | 2,000.00   | 2,000.00   |
|                  |                 | Commercial Area   |                               | 750.00   | 500.00   |
|                  |                 | Residential Area  |                               | 650.00   | 400.00   |
|                  |                 | Office Area   |                               | 540.00   | 300.00   |
|                  | v.              | <i>Unpaid Fees for Refuse Collection Services</i>   |                               | 50% of<br>amount owed<br>(in addition<br>to principal) | 50% of<br>amount owed<br>(in addition<br>to principal) |

| <i>Main Item</i> | <i>Sub Item</i> | <i>Description of Item</i>   | <i>Frequency/<br/>Measure</i> | <i>Municipal<br/>Upper Limit</i>                         | <i>2023<br/>GH¢</i>                                      |
|------------------|-----------------|--|-------------------------------|--|--|
|                  | vi.             | <b>Weedy grounds</b><br>Business/Commercial premises                           |                               | 2,000.00   | 1,000.00   |
|                  |                 | Residential premises   |                               | 450.00   | 200.00   |
|                  | vii.            | <b>Refusal to Re-plant Tree<br/>(after property development)</b><br>Industrial |                               | 200.00   | 200.00   |
|                  |                 | Individual   |                               | 100.00   | 100.00   |
|                  | viii.           | <b>Refusal to pay for Environmental Health Permit</b>                          |                               | 50% of the<br>principal (in<br>addition to<br>principal) | 50% of the<br>principal (in<br>addition to<br>principal) |
| 3                |                 | <b>Impounding – Stray Animals</b>  | Per Animal/<br>Day            |  |  |
|                  | i.              | Collection - Sheep/Goat/Pigs/Dogs  |                               | 65.00  | 65.00  |
|                  | ii.             | Collection - Donkey/Horse/Cow  |                               | 100.00   | 100.00   |
|                  | iii.            | Feeding - Sheep/Goats  |                               | 20.00  | 20.00  |
|                  | iv.             | Feeding - Pigs   |                               | 45.00  | 40.00  |
|                  | v.              | Feeding - Dogs   |                               | 45.00  | 45.00  |
|                  | vi.             | Feeding - Donkey/Horse/Cow   |                               | 120.00   | 120.00   |
| 4                |                 | <b>Retrieval Of Seized Tools/Machinery<br/>(For Various Offences)</b>          | Per Case                      |  |  |
|                  |                 | 1st Time   |                               | 130.00   | 130.00   |
|                  |                 | 2nd Time   |                               | 250.00   | 250.00   |
|                  |                 | 3rd Time   |                               | 380.00   | 380.00   |
| 5                |                 | <b>Illegal/Un-licenced Activities</b>  | Per Case                      |  |  |
|                  |                 | Gold Buying & Sales  |                               | 15,000.00  | 5,500.00   |
|                  |                 | Logging and Sale of Logs   |                               | 15,000.00  | 5,500.00   |
|                  |                 | Mining (Galamsey)  |                               | 25,000.00  | 7,700.00   |
|                  |                 | Production and sale of Armunitions   |                               | 20,000.00  | 6,600.00   |
|                  |                 | Quarry Operations  |                               | 15,000.00  | 5,500.00   |
|                  |                 | Sand Winning   |                               | 15,000.00  | 5,500.00   |

**8.0 SCHEDULE II: REVENUE UPPER LIMITS****8.5 RENT**

| <i>Main Item</i> | <i>Sub Item</i> | <i>Description of Item</i>                 | <i>Frequency/<br/>Measure</i> | <i>Municipal<br/>Upper Limit</i> | <i>2023<br/>GH¢</i> |
|------------------|-----------------|--|-------------------------------|----------------------------------|---------------------|
|                  |                 | <b>Formula</b>                             |                               |                                  |                     |
| 1                |                 | <b>Hiring of Assembly Facilities</b>       | Per Day                       |                                  |                     |
|                  | i.              | CAT A - Assembly Hall                      |                               | 1,000.00                         | 220.00              |
|                  | ii.             | CAT B - Assembly conference room           |                               | 550.00                           | 110.00              |
|                  | iii.            | CAT C - Community centres                  |                               | 270.00                           | 220.00              |
|                  | iv.             | CAT F - Others                             |                               | 180.00                           | 110.00              |
| 2                |                 | <b>Market</b>                              | Per Month                     |                                  |                     |
|                  | i.              | <b>Stores</b>                              |                               |                                  |                     |
|                  |                 | CAT A - In CBD (Central Business District) |                               | 200.00                           | 110.00              |
|                  |                 | CAT B - Satellite Markets                  |                               | 130.00                           | 100.00              |
|                  |                 | CAT C - Outside CBD                        |                               | 90.00                            | 90.00               |
|                  |                 | CAT D - Sub District Store                 |                               | 20.00                            | 20.00               |
|                  | ii.             | <b>Stalls</b>                              |                               |                                  |                     |
|                  |                 | CAT A - In CBD                             |                               | 9.00                             | 9.00                |
|                  |                 | CAT B - Satellite Market                   |                               | 7.00                             | 7.00                |
|                  |                 | CAT C - Outside CBD                        |                               | 5.00                             | 5.00                |
|                  |                 | CAT D - Sub District Stall                 |                               | 3.00                             | 3.00                |
| 3                |                 | <b>Hiring of Parks</b>                     |                               |                                  |                     |
|                  | i.              | CAT A - Government Recreational Park       | Per Event                     | 650.00                           | 550.00              |
|                  | ii.             | CAT B - Lorry Park (space rental)          | Per Month                     | 1,000.00                         | 1,000.00            |

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**HON. GODWIN ANTO**  
*(Presiding Member)*

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**COSMOS ANOMAH YEBOAH**  
*(AG. Municipal Co-ordinating Director)*