

**FEE FIXING RESOLUTION FOR THE YEAR 2025  
GOMOA EAST DISTRICT ASSEMBLY  
LOCAL GOVERNANCE ACT, 2016 (ACT 936)**

It is hereby resolved and approved by the Gomoa East District Assembly in accordance with section 124, 137, 138, 139, 140, 142, 143, 144 and 145 of the Local Governance Act, 2016 (ACT 936) and the Guideline for Charging Of Fees Licenses And Permits for The MMDAs for The 2022-2025 Fiscal Years , That The Following Rates, Fees .... be charged by the Gomoa East District Assembly for the financial year 1<sup>st</sup> January 2025 to 31<sup>st</sup> December 2025.

It shall be the duty of every person due to pay these Rates, Fees and Licenses or part thereof to do so in the case of annual fees on or before 31<sup>st</sup> July of the financial year. In the case of monthly fees on or before the 10<sup>th</sup> day of the month and in the case of daily fees, before 2.00 p.m. each day and 10:00 pm night fees. Payment in all cases should be made at any Revenue Office of the Gomoa East District Assembly or to the respective Revenue Collector or any other authorized rate collector.

The towns that fall under first Class are Nyanyano, Nyanyano Kakraba, Dampase, Fetteh and Fetteh Kakraba, Buduburam, Akotsi, Potsin, Nkwantanan, Apra, Buduatta Junction, Dominase Junction. The towns that fall under the second class are Ojobi, Akramang, Buduatta (town), Dominase (town) Okyereko. All other towns fall under the third class.

In any situation not covered by the foregoing resolution, the Assembly reserves the right to charge a reasonable rate with regard to the nature and volume of the economic activity undertaken by the person or body.

The Gomoa East Assembly shall constitute a Task Force at any time to embark on a Revenue Mobilization campaign. The Task Force shall have the power to lock up stores and premises of recalcitrant Rate/Taxpayers and put them before a court.

NO.	CoA	Item Description	2025	REMARKS
<b>1</b>	<b>1413002</b>	<b>BASIC RATES</b>	<b>5.00</b>	
<b>2</b>	<b>1413001</b>	<b>PROPERTY RATE-ASSESSED</b>	<b>MINIMUM PAYABLE</b>	<b>PER ANNUM</b>
<b>2.1</b>		<b>FIRST CLASS AREA ZONE</b>		
2.1.1		Residential Property	0.0009	
2.1.2		Commercial Property	0.0075	
2.1.3		Light Industrial Property	0.00085	
2.1.4		Heavy Industrial Property	0.0009	
2.1.5		Mixed Use Property	0.0085	
2.1.6		Recreational Property	0.005	
<b>2.2.0</b>		<b>SECOND CLASS AREA ZONE</b>		
2.2.1		Residential Property	0.0006	
2.2.2		Commercial Property	0.0065	
2.2.3		Light Industrial Property	0.0075	
2.2.4		Heavy Industrial Property	0.008	
2.2.5		Mixed Use Property	0.0090	
2.2.6		Recreational Property	0.0005	
<b>2.3.0</b>		<b>THIRD-CLASS AREA ZONE</b>		
2.3.1		Residential Property	0.0006	
2.3.2		Commercial Property	0.0007	
2.3.3		Light Industrial Property	0.0072	
2.3.4		Heavy Industrial Property	0.0096	
2.3.5		Mixed Use Property	0.0008	
2.3.6		Recreational Property	0.0024	
	<b>1422011</b>	<b>BUSINESS LICENCES</b>		
<b>3</b>		<b>Adinkra Designers/Kente/Smock Weavers &amp; Sellers</b>		<b>Per Annum</b>
3.1	<b>1422046</b>	CAT A - Sellers Only (Small)	72.00	
<b>4.</b>		<b>Advertising Companies</b>		<b>Per Annum</b>
4.1		CAT A - Platinum (minimum of 10 staff)	1,200.00	
4.2		CAT B - Gold (minimum of 5 staff)	600.00	

NO.	CoA	Item Description	2025	REMARKS
4.3		CAT C - Silver (minimum of 3 staff)	480.00	
4.5		CAT D - Bronze (Below 3 staff)	300.00	
<b>5.</b>	<b>1422170</b>	<b>Agro Chemical/Farm Inputs Dealers</b>		<b>Per Annum</b>
5.1		CAT A - Distributors & Retailers	540.00	
5.2		CAT B - Distributors	264.00	
5.3		CAT C - Retailers	180.00	
<b>6.0</b>	<b>1422271</b>	<b>Airport/Airline Businesses</b>		<b>Per Annum</b>
<b>6.1</b>		<b>Airline Offices/Operators</b>		
6.2		CAT E - Agents of Airlines	480.00	
<b>7.</b>	<b>1422032</b>	<b>Akpeteshie (liquor) Dealers</b>		<b>Per Annum</b>
<b>7.1</b>		<b>Manufacturers (Distillers)</b>		
7.2		CAT A - Large Scale	540.00	
7.3		CAT B - Medium Scale	240.00	
7.4		CAT C - Small Scale	120.00	
<b>8.</b>		<b>Distributors</b>		
8.1		CAT A - Large scale	480.00	
8.2		CAT B - Medium Scale	240.00	
8.3		CAT C - Small Scale	120.00	
<b>9.0</b>		<b>Home Based/Farm Site</b>		
9.1		CAT A - Pito (daily brewing)	84.00	
9.3		CAT B - Palm Wine Tappers	58.80	
9.4		Akpeteshie Sellers Only	96.00	
<b>10.</b>	<b>1422277</b>	<b>Aluminum Fabricators (Doors/Windows)</b>		<b>Per Annum</b>
10.1		CAT A - Large Scale	1,440.00	
10.2		CAT B - Medium Scale	1,200.00	
10.3		CAT C - Small Scale	720.00	
10.4		CAT D	600.00	
10.5		CAT E	400	
10.6		CAT F	200	
	<b>1422021</b>	<b>Aluminum Manufacturing</b>		<b>Per Annum</b>
<b>10.5</b>		CAT C - Roofing Sheets only	7,200.00	
	<b>1422112</b>	<b>Aluminum Product Distributors</b>		<b>Per Annum</b>
<b>10.6</b>		CAT A - Large Scale	600.00	
10.7		CAT B - Medium Scale	300.00	
10.8		CAT C - Small Scale	144.00	
	<b>1422112</b>	<b>Aluminum Product Retailers</b>		<b>Per Annum</b>
10.9		Stores - Roofing Sheets only	180.00	
<b>11</b>	<b>1422215</b>	<b>Ambulance Service Providers</b>		<b>Per Annum</b>
11.1		CAT A - Large Scale (Above 5 Vehicles)	300.00	
11.2		CAT B - Medium Scale (3-5 Vehicles)	120.00	
11.3		CAT C - Small Scale (1-2 Vehicles)	60.00	
<b>12</b>	<b>1422163</b>	<b>Arts &amp; Handicraft Dealers</b>		<b>Per Annum</b>
12.1		CAT F - Retailers Only	240.00	
<b>13</b>		<b>Auto Mechanics/ Electricians/Sprayers Etc.</b>		<b>Per Annum</b>
	<b>1422052</b>	<b>Air Condition Mechanics</b>		
13.1		CAT A - Formal Company	240.00	
13.2		CAT B - Informal Garage with Shop	180.00	
13.3		CAT C - Informal Garage without Shop	240.00	
13.4		CAT D - Others	96.00	
<b>14</b>		<b>Auto Electricians</b>		
14.1		CAT A - With Battery Charging	120.00	
14.2		CAT B - Without Battery Charging	84.00	
<b>15</b>		<b>Auto Mechanics</b>		
15.1		CAT A - Heavy Duty Earthmoving Equipment	360.00	
15.2		CAT B - Heavy Duty Trucks	240.00	
15.3		CAT C - Light Duty Trucks (3 to 5 tonnes)	144.00	
15.4		CAT D - Light Duty Vehicles (Below 3 tonnes)	96.00	
<b>16</b>		<b>Auto Sprayers</b>		

NO.	CoA	Item Description	2025	REMARKS
16.1		CAT A - Spraying with Oven	360.00	
16.2		CAT B - Spraying without Oven	300.00	
17.		<b>Auto Upholstery</b>		
17.1		CAT A - Moulding and Seat Cover Sewing	120.00	
17.2		CAT B - Seat Cover Sewing	84.00	
18		<b>Vulcanizers</b>		
18.1		CAT A - Tyre Repairs, Wheel Balancing, Alignment and Washing Bay	144.00	
18.2		CAT B - Tyre Repairs, Wheel Balancing and Alignment	120.00	
18.3		CAT C - Wheel Balancing and Alignment	96.00	
18.4		CAT D - Tyre Repairs only	78.00	
18.5		Brake Specialist	60.00	
19	<b>1422270</b>	<b>Automobile &amp; Part Dealers</b>		<b>Per Annum</b>
19.1		<b>Automobile Companies</b>		
19.2		<b>Vehicle Importers/Sales (Brand New)</b>		
19.3		CAT B - Heavy Duty Equipment/Vehicle Sales	10,080.00	
19.4		CAT C - Light Duty Equipment/Vehicle Sales	7,200.00	
19.5		Used Vehicle Sales (Second-hand Car Dealers)		
19.6		CAT A - Large Scale (Above 50 Vehicles)	2,400.00	
19.7		CAT B - Medium Scale (20-49 Vehicles)	1,920.00	
19.8		CAT C - Small Scale (Below 20 Vehicles)	1,200.00	
20.9		<b>Heavy Equipment Hiring Services</b>		
20.1		CAT E - Others	1,500.00	
20.2	<b>1422270</b>	<b>Spare Parts Sales Outlets (New)</b>		
20.3		CAT B - Retailers (Large)	300.00	
20.4		CAT C - Retailers (Medium)	192.00	
20.6		CAT D - Retailers (Small)	96.00	
21.	<b>1422270</b>	<b>Tyre/Battery Dealers – New</b>		
21.1		CAT A - Wholesale	1,200.00	
21.2		CAT B - Retail (Large)	600.00	
21.3		CAT C - Retail (Medium)	300.00	
21.4		CAT D - Retail (Small)	180.00	
22.	<b>1422270</b>	<b>Tyre/Battery Dealers – Used</b>		
22.1		CAT A - Wholesale	1,800.00	
22.2		CAT B - Retail (Large)	960.00	
22.3		CAT C - Retail (Medium)	300.00	
22.4		CAT D – Retail (Small)	120.00	
23.	<b>1422279</b>	<b>Bags and Suitcases Dealers</b>		<b>Per Annum</b>
23.1		CAT A - Large Scale	360.00	
23.2		CAT B - Medium Scale	240.00	
23.3		CAT C - Small Scale	120.00	
24	<b>1422168</b>	<b>Barbering Shop (floor space and number of points)</b>		<b>Per Annum</b>
24.1		CAT A - Barbering & Grooming Services	600.00	
24.2		CAT B - Large Shop (above 5 points)	240.00	
24.3		CAT C - Medium Shop (3-5 points)	180.00	
24.4		CAT D - Small Shop (1-2 points)	120.00	
25	<b>1422009</b>	<b>Bakeries</b>		<b>Per Annum</b>
25.1		CAT B - Medium Scale	300.00	
25.2		CAT C - Small Scale	144.00	
26.	<b>1422067</b>	<b>Beer/Wine/Spirits/Soft Drinks Sales</b>		<b>Per Annum</b>
26.1		CAT A - Depots	3,000.00	
26.2		CAT B - Wholesale & Retail	1,440.00	
26.3		CAT C - Wholesale	1,200.00	
26.4		CAT D - Retail (Large)	600.00	
26.5		CAT E - Retail (Medium)	360.00	

NO.	CoA	Item Description	2025	REMARKS
26.6		CAT F - Retail (Small)	240.00	
<b>27</b>	<b>1422133</b>	<b>Bet &amp; Game Centers</b>		<b>Per Annum</b>
27.1		Casino Operations	6,000.00	
27.2		Sports Betting Operations		
27.3		CAT A - Online Betting	4,200.00	
<b>28</b>	<b>1422133</b>	<b>Route Operations (Console/consul Games)</b>		
28.1		CAT 'C' (Per machine)	660.00	
28.2		CAT D (Per Machine)	384.00	
<b>29</b>		<b>Games (China Machines)</b>		<b>Per Annum</b>
29.1		Renewal (per machine)	500.00	
29.2		Operating (per machine)	600.00	
29.3		Snookers (Registration)	300.00	
29.4		Snookers (Renewals)	240.00	
<b>30</b>	<b>1422052</b>	<b>Bicycle Tricycle/ Motorcycle Repairers</b>		<b>Per Annum</b>
30.1		CAT A - Tricycle	60.00	
30.2		CAT B - Motorcycle	36.00	
30.3		CAT C - Bicycle	12.00	
30.4	<b>1422040</b>	<b>Bill Boards/Outdoor Adverts</b>		
30.5		Posters	15.00	Per Day
30.6		<b>Structures on Designated Spectacular Site</b>		
30.7		Others (Not categorized above)	60.00	Per sq./m per
30.8		Bill Board for Schools (Small Bill Board)	120.00	
30.9		Bill Board for Schools (Big Bill Board)	600.00	
<b>31</b>		<b>Other Classifications</b>		
31.1		CAT B-12x21 m2	4,200.00	
31.2		CAT C- 15x12 m2	3,240.00	
31.3		CAT D-10x15 m2	3,000.00	
31.4		CAT E-8x16 m2	2,400.00	
31.5		CAT F- 15x8 m2	1,800.00	
31.6		CAT G- 5x12m2	1,200.00	
31.7		CAT:H-10x12m2	1,080.00	
31.8		CAT I: 5x 6m2	840.00	
31.9		CAT J:	480.00	
31.10		CAT.K	100.00	
31.11		CAT.L	50.00	
<b>32</b>	<b>1422053</b>	<b>Blocks &amp; Concrete Producers</b>		<b>Per Annum</b>
32.1		CAT A - Large Scale (Concrete Mixtures and Wares)	2,040.00	
32.2		CAT B - Large Scale (Machine and manual for design blocks)	1,200.00	
32.3		CAT C - Medium Scale (Machine for blocks only)	840.00	
32.4		CAT D - Small Scale (Manual blocks only)	420.00	
32.5		CAT E - Small Scale (Manual design blocks/columns only)	480.00	
32.6		CAT F - Tiles/Pavement Blocks and Terrazzo Works (Chipping)	180.00	
<b>33</b>	<b>1422280</b>	<b>Book, Stationery, Office Equipment, Computer &amp; Accessory, etc. Shops</b>		<b>Per Annum</b>
33.1		CAT A - Book Shops, Stationeries	1,200.00	
33.2		CAT B - Stationeries, Office Equipment	960.00	
33.3		CAT C - Stationery Only	240.00	
33.4		CAT D - Books Only	144.00	
<b>34</b>	<b>1422273</b>	<b>Boutiques (Including African Wear)</b>		<b>Per Annum</b>
34.1		CAT A - Small Scale	360.00	
34.2		CAT B - Others	120.00	
<b>35</b>	<b>1422114</b>	<b>Butcher's License</b>		<b>Per Annum /Per Butcher</b>
35.3		CAT A - Master Butcher	144.00	

NO.	CoA	Item Description	2025	REMARKS
35.4		CAT B - Butcher	96.00	
<b>36</b>	<b>1422176</b>	<b>Building Material Dealers</b>		<b>Per Annum</b>
<b>36.1</b>		<b>Hardware (Distributor/ Wholesaler)</b>		
36.2		CAT A - Distributor/Wholesaler (Large)	3,000.00	
36.3		CAT B - Distributor/Wholesaler (Medium)	1,440.00	
36.4		CAT C - Wholesaler (Medium)	1,320.00	
36.5		CAT D - Wholesaler (Small)	600.00	
<b>36.6</b>		CAT E-Retail	400.00	
		<b>Roofing Material Dealers</b>		
<b>36.7</b>		CAT A - Manufacture/Sales	1,800.00	
<b>36.8</b>		CAT B - Sales & Installation	1,200.00	
<b>37.</b>	<b>1422008</b>	<b>Business Centers</b>		<b>Per Annum</b>
<b>37.1</b>		CAT A - Internet, Word Processing, Printing and Copying Services plus below 11 Work stations	600.00	
<b>37.2</b>		CAT B - Internet, Word Processing, Printing and Copying Services plus below 8 Work stations	420.00	
<b>37.3</b>		CAT C - Internet, Word Processing, Printing and Copying Services plus below 4 Work stations	300.00	
<b>38</b>	<b>1422178</b>	<b>Car Washing Bay</b>		<b>Per Annum</b>
<b>38.1</b>		CAT A - Jet Washing, Restaurant and Drinking Facility	720.00	
<b>38.2</b>		CAT B - Jet Washing and Drinking Facility	480.00	
<b>38.3</b>		CAT C - Jet Washing Only	420.00	
<b>39</b>	<b>1422185</b>	<b>Canopy Producers /Recreational</b>		
<b>39.1</b>		CAT A - Tarpaulin Fabric Sewing and metal Fabricators	540.00	
<b>39.2</b>		CAT B - Metal Fabricators	300.00	
<b>39.3</b>		CAT C - Fabric Sewing	120.00	
<b>39.4</b>		CAT C - Canopies, Chairs, Tables	480.00	
<b>39.5</b>		CAT D - Single Item of above	96.00	
<b>39.6</b>		CAT E - Recreational/social facilities (Large)	960.00	
<b>39.7</b>		CAT F - Recreational/social facilities (Medium)	960.00	
<b>39.8</b>		CAT G - Recreational/social facilities (Small)	720.00	
<b>39.9</b>		CAT H - Spinners (Large)	180.00	
<b>39.10</b>		CAT I - Spinners (Small)	96.00	
<b>40.</b>	<b>1422115</b>	<b>Cold Storage Facilities</b>		
<b>40.</b>		<b>Non-Importers with Rented Cold Storage Facilities (Local)</b>		
40.1		CAT A - Above 1000 Metric Tones	1,200.00	
40.2		CAT B - 501 to 1000 Metric Tones	960.00	
40.3		CAT C - Up to 500 Metric Tones	600.00	
<b>41</b>		<b>Non-Importers with Containerized Cold Storage Facilities (Local)</b>		
41.1		CAT A - Fabricated facility (Retail Large)	240.00	
41.2		CAT B - Fabricated facility (Retail Medium)	120.00	
41.3		CAT C - Fabricated facility (Retail Small)	60.00	
<b>42</b>	<b>1422193</b>	<b>Provision/Commercial Houses/Departmental Stores</b>		<b>Per Annum</b>
42.1		CAT A - Medium Supermarkets	1,440.00	
42.2		CAT B - Small Supermarkets	1,200.00	
42.3		CAT C - Neighborhood Shops	480.00	
42.4		CAT D - Containers/Small Shops	300.00	
42.5		CAT E - Small of CAT H	120.00	
<b>43</b>	<b>1422193</b>	<b>Commercialized State Companies/ Corporations</b>		<b>Per Annum</b>

NO.	CoA	Item Description	2025	REMARKS
43.1		CAT A - District Offices	12,000.00	
<b>44</b>	<b>1422159</b>	<b>Communication Mast Operating License</b>		<b>Per Annum</b>
44.1		CAT A - 1-10 Masts	2,400.00	
44.2		CAT B - 11-20 Masts	2,160.00	
44.3		CAT C - 21-30 Masts	1,800.00	
44.4		CAT D - 31-40 Masts	1,200.00	
44.5		CAT E - Above 40 Masts	864.00	
<b>45</b>	<b>1422052</b>	<b>Computer/Accessories/ Office Equipment Repairs</b>		<b>Per Annum</b>
45.1		CAT A - Large Scale	720.00	
45.2		CAT B - Medium Scale	480.00	
45.3		CAT C - Small Scale	360.00	
<b>46</b>	<b>1422194</b>	<b>Condiments/Confectioneries (e.g. Biscuits, toffees and spices)</b>		
46.1		CAT A - Table Top	60.00	
<b>47</b>	<b>1422281</b>	<b>Artisans e.g. Masons, Carpenters, Plumbers, Electricians, Painters, Steel Benders, Tile Layer etc.</b>		
47.1		CAT 'A'	78.00	
47.2		CAT 'B'	36.00	
<b>48.</b>	<b>1422196</b>	<b>Cooking and Household Utensils</b>		
48.1		CAT A - Retail	480.00	
48.2		CAT B - Table top	96.00	
<b>49</b>	<b>1422197</b>	<b>Cosmetics Production</b>		
49.1		CAT A - Retailers (Medium)	180.00	
49.2		CAT B - Retailers (Small)	72.00	
<b>50.</b>	<b>1422045</b>	<b>Disposable products Dealers</b>		
50.1		CAT A	170.00	
50.2		CAT B	80.00	
<b>51</b>	<b>1422199</b>	<b>Dog Breeding &amp; Sales Licence</b>		
51.1		CAT A- Registered Breeders - Non-Association Members	720.00	
51.2		CAT B - Exotic & Local	420.00	
51.3		CAT C - Exotic Only	300.00	
51.4		CAT D - Local Only	144.00	
	<b>1422199</b>	<b>Association Members</b>		
51.5		CAT A - Large Scale	360.00	
51.6		CAT B - Medium Scale	240.00	
51.7		CAT C - Small scale	180.00	
<b>52</b>	<b>1422038</b>	<b>Dressmakers/Tailors Services (Non-Industrial)</b>		
52.1		CAT A-large scale	300.00	
52.2		CAT B-Medium	200.00	
52.3		CAT C-Small	150.00	
<b>53</b>	<b>1422038</b>	<b>Dressmakers/Tailors Services</b>		
53.1		CAT A - Knitting, Haberdashery and Embroidery	180.00	
53.2		CAT B - Knitting and Embroidery	120.00	
53.4		CAT C - Embroidery only	96.00	
53.5		CAT D - Knitting only	96.00	
53.6		CAT F - Haberdashery Only (Small)	240.00	
<b>54</b>	<b>1422038</b>	<b>Driving Schools</b>		
54.1		CAT A - Above 6 Vehicles	600.00	
54.2		CAT B - 4 - 6 Vehicles	480.00	
54.3		CAT C - 1 - 3 Vehicles	240.00	
<b>55</b>	<b>1422024</b>	<b>Educational Institutions – Private Day Care Centers (Early Childhood Development Center)</b>		

NO.	CoA	Item Description	2025	REMARKS
55.1		CAT A - Grade A	1,200.00	
55.2		CAT B - Grade B	480.00	
55.3		CAT C - Grade C	360.00	
<b>56</b>	<b>1422024</b>	<b>Basic School (KG/Primary/Junior High Schools) - Foreign Curriculum Operators</b>		
56.1		CAT A - KG/Primary/Junior High Schools (Large)	12,000.00	
56.2		CAT B - KG/Primary/Junior High Schools (Medium)	9,600.00	
56.2		CAT C - KG/Primary/Junior High Schools (Small)	7,200.00	
56.3		CAT D - KG/Primary (Large)	5,400.00	
<b>57</b>	<b>1422024</b>	<b>National Curriculum Operators</b>		
57.1		CAT A - KG/Primary/Junior High Schools (Large)	3,600.00	
57.2		CAT B - KG/Primary/Junior High Schools (Medium)	2,040.00	
57.3		CAT C - KG/Primary/Junior High Schools (Small)	720.00	
57.4		CAT D - KG/Primary (Large)	540.00	
57.5		CAT E - KG/Primary (Medium)	300.00	
57.6		CAT F - KG/Primary (Small)	180.00	
<b>58</b>	<b>1422024</b>	<b>Tertiary Schools</b>		
58.1		CAT A - University colleges/Nursing & Midwifery Training Colleges (affiliated)	7,200.00	
58.2		CAT B	6,000.00	
58.3		CAT C	4,200.00	
<b>59</b>	<b>1422024</b>	<b>Other Educational &amp; Training Centers (Computer Schools / Training Centre)</b>		
59.1		CAT B – Local (Large)	1,080.00	
59.2		CAT B – Local (Small)	480.00	
<b>60</b>	<b>1422024</b>	<b>Training &amp; Vocational Institutions (Media, Construction, Fashion, Floral, Catering, Cosmetology &amp; Wellness, etc.)</b>		
60.1		CAT A	1,440.00	
60.2		CAT B	840.00	
60.3		CAT C	600.00	
<b>61</b>	<b>1422024</b>	<b>Special Tutoring (Professional Part-Time Classes/Remedial School)</b>		
61.1		CAT A	1,440.00	
61.2		CAT B	840.00	
61.3		Media Schools		
61.4		CAT A	600.00	
61.5		CAT B	360.00	
61.6		Private Library	240.00	
<b>62</b>	<b>1422205</b>	<b>Electrical Appliances (New &amp; Second-hand)</b>		<b>Per Annum</b>
62.1		CAT A - Wholesalers	2,640.00	
62.2		CAT B - Retailers (Large)	2,400.00	
62.3		CAT C - Retailers - (Small)	1,320.00	
<b>63</b>	<b>1422213</b>	<b>Fabric Dealers – Sales</b>		<b>Per Annum</b>
63.1		CAT A - Retail	180.00	
63.2		CAT B - Table Top	60.00	
<b>64</b>	<b>1422282</b>	<b>Feed Sellers (Poultry, Pets, and Fish etc.)</b>		<b>Per Annum</b>
64.1		CAT A - Wholesalers	480.00	
64.2		CAT B - Distributors	300.00	
64.3		CAT C - Retailers	180.00	
<b>65</b>	<b>1422044</b>	<b>Financial Institutions (Banking)</b>		<b>Per Annum</b>
65.1		Development Banks	12,000.00	
65.2		Universal Banks	9,000.00	

NO.	CoA	Item Description	2025	REMARKS
65.3		CAT A - Branch Office	6,000.00	
65.4		<b>Special Deposit Taking Institutions</b>		
<b>66</b>	<b>1422044</b>	<b>Savings and Loans Companies &amp; Finance Houses</b>		
66.1		CAT A – Head Office	2,640.00	
66.2		CAT B – Branch	1,800.00	
66.3		CAT C – Agency	1,080.00	
<b>67</b>	<b>1422044</b>	<b>Rural &amp; Community Banks</b>		
67.1		CAT A - Head Office	1,200.00	
67.2		CAT B – Branch	600.00	
67.3		CAT C – Agency	420.00	
67.4		CAT D - Mobilization Centre	192.00	
<b>68</b>	<b>1422044</b>	<b>Financial NGOs</b>		
68.1		CAT A - Head Office	420.00	
68.2		CAT B – Branch	264.00	
<b>68.3</b>		<b>Forex Bureaus</b>		
68.4		CAT A - Head Office	720.00	
68.5		CAT B – Branch	480.00	
68.6		Stand Alone ATMs	840.00	
	<b>1422044</b>	<b>Insurance Companies</b>		<b>Per Annum</b>
<b>69</b>		<b>Non-Life Insurance</b>		
69.1		CAT C - Agency Office	3,360.00	
<b>70</b>	<b>1422044</b>	<b>Life Insurance</b>		
70.1		CAT B - Branch Office	2,640.00	
70.2		CAT C - Agency Office	1,140.00	
<b>71</b>	<b>1422120</b>	<b>Fish Farming Companies</b>		<b>Per Annum</b>
71.1		CAT D - Local Large Scale	1,800.00	
71.2		CAT E - Local Medium Scale	1,440.00	
71.3		CAT F - Local Small Scale	1,020.00	
<b>72</b>	<b>1422120</b>	<b>Poultry Farms</b>		
72.1		CAT A - Above 2000 Birds	2,160.00	
72.2		CAT B - Up to 2000 Birds	1,800.00	
72.3		CAT C - Up to 1000 Birds	1,440.00	
72.4		CAT D - Up to 500	1,020.00	
<b>73</b>	<b>1422215</b>	<b>Fishing Nets and Accessories Dealers</b>		<b>Per Annum</b>
73.1		CAT C - Retailers	300.00	
73.2		CAT D - Table Top	66.00	
<b>74</b>	<b>1422091</b>	<b>Footwear Dealers</b>		
74.1		CAT C - Small (Handmade)	84.00	
<b>75</b>	<b>1422091</b>	<b>Footwear Sales - New</b>		
75.1		CAT 'A'	180.00	
75.2		CAT 'B'	120.00	
75.3		CAT 'C'	90.00	
<b>76</b>	<b>1422091</b>	<b>Footwear Sales - Used</b>		
76.1		CAT 'A'	120.00	
76.2		CAT 'B'	84.00	
76.3		CAT 'C'	42.00	
<b>77</b>	<b>1422091</b>	<b>Footwear Accessory Sales</b>		
77.1		CAT 'A'	120.00	
77.2		CAT 'B'	108.00	
77.3		CAT 'C'	60.00	
<b>78</b>	<b>1422091</b>	<b>Footwear Repairers (Cobblers)</b>		
78.1		CAT 'A'	84.00	
78.2		CAT 'B'	42.00	
78.3		Funeral Related Business		
<b>79</b>	<b>1422123</b>	<b>Burial Grounds/Funeral Homes/Mortuaries (Private)</b>		<b>Per Annum</b>
79.1		CAT C - Cold Storage for Remains (Morgue)	3,600.00	



NO.	CoA	Item Description	2025	REMARKS
79.2		CAT D - Burial Grounds Only	6,000.00	
79.3		Funeral – Undertaker's Licence	780.00	
<b>80</b>	<b>1422151</b>	<b>Hearse Service Providers</b>		
80.1		CAT B - Medium Scale (3-5 Vehicles)	300.00	
80.2		CAT C - Small Scale (1-2 Vehicles)	180.00	
<b>81</b>	<b>1422290</b>	<b>Gas Cylinder/ Stoves &amp; Accessory Dealers</b>		
81.1		CAT A - Large Scale	180.00	
81.2		CAT B - Medium Scale	120.00	
81.3		CAT C - Small Scale	60.00	
<b>82</b>	<b>1422218</b>	<b>General Goods - Sales (e.g. Generator, Water pump, Chain saw, etc.)</b>		<b>Per Annum</b>
82.1		CAT C - Small Scale	780.00	
82.2		CAT D - Individuals	576.00	
<b>83</b>	<b>1422219</b>	<b>Gift Shops</b>		<b>Per Annum</b>
83.1		CAT A - Large Scale	300.00	
83.2		CAT B - Medium Scale	192.00	
83.3		CAT C - Small Scale	84.00	
<b>84</b>	<b>1422220</b>	<b>Glass Sellers (Tinted /Plain)</b>		<b>Per Annum</b>
84.1		CAT A - Large Scale	984.00	
84.2		CAT B - Medium Scale	780.00	
84.3		CAT C - Small Scale	480.00	
<b>85</b>	<b>1422221</b>	<b>Graphic Design Companies</b>		<b>Per Annum</b>
85.1		CAT C - Small Scale	780.00	
85.2		CAT D - Individuals	336.00	
<b>86</b>	<b>1422291</b>	<b>Grain Distributors</b>		<b>Per Annum</b>
86.1		CAT A - Wholesale	540.00	
86.2		CAT B - Retail	420.00	
86.3		CAT C - Others	300.00	
<b>87</b>	<b>1422222</b>	<b>Hair &amp; Beauty Service Providers</b>		<b>Per Annum</b>
87.1		CAT A - Beauty Parlor	840.00	
87.2		CAT B - Salon with pedicure, manicure, braiding/weaving	660.00	
87.3		CAT C - Big Salon	240.00	
87.4		CAT D - Small Salon	180.00	
87.5		CAT E - Braiding and Weaving Only	300.00	
87.6		CAT F - Braiding Only	240.00	
87.7		CAT G- Pedicure & Manicure Only	180.00	
<b>88</b>	<b>1422026</b>	<b>Health Facilities – Private</b>		<b>Per Annum</b>
88.1		<b>Dental Clinics</b>		
88.2		CAT B - Secondary Facilities (2 Dentists)	420.00	
88.3		CAT C - Primary Facilities (1 Dentist)	192.00	
		<b>Eye Clinics</b>		
88.4		CAT B - Secondary Facilities (2 Doctors)	300.00	
88.5		CAT C - Primary Facilities (1 Doctor)	144.00	
		<b>General Hospitals/Clinics</b>		
88.6		CAT B - Secondary (4 to 10 Doctors)	2,400.00	
88.7		CAT C - Primary (Up to 3 Doctors)	1,800.00	
88.8		CAT D - Occupational Therapy Clinics	720.00	
		<b>Medical Diagnostic Services</b>		
88.9		CAT A - Primary (Ultra Sound/Reagent (RDT) Only/E-ray/ Blood Drawing Services)	1,500.00	
88.10		CAT B - Primary (Ultra Sound/Reagent (RDT) Only/ E-ray/ Blood Drawing Services)	1,000.00	
		<b>Licensed Herbal Medicine Units</b>		
88.11		CAT A - Foreign Clinics and Shops	3,000.00	
88.12		CAT B - Foreign Clinics or Shops	1,800.00	
88.13		CAT C - Clinic and Medicine Producers (Local)	1,440.00	
88.14		CAT D - Clinic Only (Local)	1,200.00	

NO.	CoA	Item Description	2025	REMARKS
88.15		CAT E - Medicine Producers Only (Local)	600.00	
88.16		CAT F - Herbal Shops (Local)	300.00	
88.17		CAT G - Shop on wheel (Mobile)	240.00	
<b>89</b>	<b>1422223</b>	<b>Ice Cream/Yoghurt Dealers</b>		<b>Per Annum</b>
89.1		CAT E - Wholesale/Depot	1,440.00	
89.2		CAT F - Retail	420.00	
<b>90</b>	<b>1422224</b>	<b>Interior/Event Decorators</b>		<b>Per Annum</b>
90.1		CAT B - Companies (Medium)	620.00	
90.2		CAT C - Individuals	240.00	
<b>91</b>	<b>1422227</b>	<b>Key Technicians/Cutters</b>		<b>Per Annum</b>
91.1		CAT 'A'	144.00	
91.2		CAT 'B'	60.00	
<b>92</b>	<b>1422054</b>	<b>Laundry Services</b>		<b>Per Annum</b>
92.1		CAT A - Large Scale	900.00	
92.2		CAT B - Medium Scale	504.00	
92.3		CAT C - Small Scale	120.00	
<b>93</b>	<b>1422228</b>	<b>Livestock Farms</b>		<b>Per Annum</b>
93.1		CAT C - Medium-sized	600.00	
93.2		CAT D - Small-sized	300.00	
<b>94</b>	<b>1422016</b>	<b>Lottery Business Operators</b>		<b>Per Annum</b>
94.1		CAT C - Private Operators	1,440.00	
94.2		CAT D - Lotto Receiver	600.00	
<b>95</b>	<b>1422292</b>	<b>Machine Shops (Workshop for making or repairing machines)</b>		
95.1		CAT A - Large Scale	456.00	
95.2		CAT B - Medium Scale	300.00	
95.3		CAT C - Small Scale	180.00	
<b>96</b>	<b>1422293</b>	<b>Machine Sharpening Operators</b>		
96.1		CAT A - Stationed with shops	54.00	
96.2		CAT B - Mobile	42.00	
<b>97</b>	<b>1422021</b>	<b>Manufacturing/Processing Companies</b>		<b>Per Annum</b>
97.1		CAT B - International (Medium Scale)	37,200.00	
97.2		CAT C - International (Small Scale)	28,800.00	
97.3		CAT D - National (Large Scale)	23,400.00	
97.4		CAT E - National (Medium Scale)	14,400.00	
97.5		CAT F - National (Small Scale)	9,840.00	
97.6		CAT G - Local (Large Scale)	9,000.00	
97.7		CAT H - Local (Medium Scale)	8,400.00	
97.8		CAT I - Local (Small Scale)	5,400.00	
<b>98</b>	<b>1422021</b>	<b>Markets &amp; Other Facilities' Management Companies</b>		<b>Per Annum</b>
98.1		CAT A - Large Scale	16,800.00	
98.2		CAT B - Medium Scale	9,000.00	
98.3		CAT C - Small Scale	1,800.00	
<b>99</b>	<b>1422050</b>	<b>Mattress/Foam Products Dealers</b>		<b>Per Annum</b>
99.1		CAT A - Manufacturers	4,800.00	
99.2		CAT B - Wholesalers	960.00	
99.3		CAT C - Retailers (Medium Scale)	480.00	
99.4		CAT D - Retailers (Small Scale)	240.00	
<b>100</b>	<b>1422229</b>	<b>Media Houses</b>		<b>Per Annum</b>
		<b>Electronic Media (Radio) Operators</b>		
100.1		CAT C - District	3,600.00	
100.2		CAT D - Community	360.00	
100.3		CAT E - Recording Studios (Large)	600.00	
100.4		CAT F - Recording Studios (Medium)	360.00	
100.5		CAT G - Recording Studios (Small)	84.00	
100.6		CAT H - Information Centers (Urban)	300.00	
100.7		CAT I - Information Centers (Rural)	144.00	

NO.	CoA	Item Description	2025	REMARKS
100.8		CAT J - Stand Alone Radio/TV Satellite	3,840.00	
	<b>1422229</b>	<b>Electronic Media (Television) Operators</b>		
100.9		CAT A - Very Large Scale	6,600.00	
100.10		CAT B - Large Scale	6,000.00	
100.11		CAT C - Medium Scale	3,840.00	
100.12		CAT D - Small Scale	1,800.00	
	<b>1422229</b>	<b>Printing Houses</b>		
100.13		CAT A - With Large Format (Large Scale)	1,800.00	
100.14		CAT B - With Large format (Medium)	1,440.00	
100.15		CAT C - Small Scale	960.00	
100.16		CAT D - Binders	720.00	
100.17		CAT E - Others	300.00	
100.18		CAT F - Newspaper/Periodicals Vendors	84.00	
<b>101</b>	<b>1422285</b>	<b>Metal Fabricators</b>		<b>Per Annum</b>
101.1		CAT A - Domestic Milling Machines	1,200.00	
101.2		CAT B - Canopies and Scaffolding	600.00	
101.3		CAT C - Pot, Coal pots and Sheet moulders	300.00	
101.3		CAT D - Chairs and beds, etc.	240.00	
	<b>1422285</b>	<b>Fabrication Materials Dealers</b>		
101.4		CAT A - Large Scale	2,640.00	
101.5		CAT B - Medium Scale	1,800.00	
101.6		CAT C - Small Scale	1,200.00	
<b>102</b>	<b>1422051</b>	<b>Milling Businesses (For Food)</b>		<b>Per Annum</b>
102.1		CAT A - Above 3 Machines	144.00	
102.2		CAT B - 2-3 Machines	96.00	
102.3		CAT C - 1 Machine Only	48.00	
<b>103</b>	<b>1422231</b>	<b>Mineral Water Producers</b>		<b>Per Annum</b>
103.1		CAT A - Bottled, Sachet & Filtered Water	2,160.00	
103.2		CAT B - Bottled & Sachet Water	1,440.00	
103.3		CAT C - Sachet Water	840.00	
<b>104</b>	<b>1422231</b>	<b>Mineral Water Distribution/Sales</b>		<b>Per Annum</b>
104.1		CAT A - Depot	600.00	
104.2		CAT B - Wholesale	600.00	
104.3		CAT C - Retail (Large)	360.00	
104.5		CAT D - Retail (Medium)	96.00	
104.6		CAT E - Retail (Small)	42.00	
<b>105</b>	<b>1422079</b>	<b>Mining/Oil/Quarry Administrative offices</b>		<b>Per Annum</b>
105.1		CAT 'A'	3,000.00	
105.2		CAT 'B'	2,400.00	
105.3		CAT 'C'	1,200.00	
<b>106</b>	<b>1422079</b>	<b>Mining Operating License</b>		<b>Per Annum</b>
106.1		CAT A - Large Scale	96,000.00	
106.2		CAT B - Medium Scale	72,000.00	
106.3		CAT C - Small Scale	24,000.00	
106.4		CAT D - Salt Mining	6,000.00	
<b>107</b>	<b>1422235</b>	<b>Mobile Phone &amp; Accessories Sales/Assembling/Repairs</b>		<b>Per Annum</b>
107.1		CAT C - Retail/Repairs	480.00	
107.2		CAT D - Retail Only	252.00	
107.3		CAT E - Repairs Only	192.00	
<b>108</b>	<b>1422235</b>	<b>Mobile Phone Cards Sales</b>		<b>Per Annum</b>
108.1		CAT A - Distribution/Retail	480.00	
108.2		CAT B - Distribution Only	360.00	
108.3		CAT C - Retail	120.00	
<b>109.</b>	<b>1422045</b>	<b>Mother Care Shops</b>		<b>Per Annum</b>
109.1		CAT A - Wholesale and Retail	960.00	
109.2		CAT B - Wholesale only	960.00	
		<b>Mother Care Shops - Retail Only</b>		

NO.	CoA	Item Description	2025	REMARKS
109.3		CAT A - Large Scale	600.00	
109.4		CAT B - Medium Scale	300.00	
109.5		CAT C - Small Scale	120.00	
<b>110</b>	<b>1422127</b>	<b>Non-Governmental Institutions (Renewal)</b>		<b>Per Annum</b>
110.1		CAT A - International NGOs/CSOs /FBOs	192.00	
110.2		CAT B - Local NGOs/CSOs/ FBOs	120.00	
110.3		CAT C - Community NGOs/CSOs /FBOs	78.00	
<b>111</b>	<b>1422284</b>	<b>Optical Services</b>		<b>Per Annum</b>
111.1		CAT A - Large Scale	600.00	
111.2		CAT B - Medium Scale	600.00	
111.3		CAT C - Small Scale	240.00	
<b>112</b>	<b>1422136</b>	<b>Paper Product Companies</b>		<b>Per Annum</b>
112.1		CAT 'A'	720.00	
112.2		CAT 'B'	540.00	
112.3		CAT 'C'	480.00	
<b>113.1</b>	1422241	<b>Over the Counter Medicine Sellers (OTCMs) (Licenced Chemical Shops)</b>	240.00	
	<b>1422241</b>	<b>Pharmaceutical Companies</b>		<b>Per Annum</b>
113.2		CAT A – Manufacture	2,040.00	
113.3		CAT B – Wholesale	1,800.00	
113.4		CAT C – Wholesale &retail	1,200.00	
113.5		CAT D – Pharmacy/Chemist Shop (Large)	1,020.00	
113.6		CAT D – Pharmacy/Chemist Shop (Medium)	840.00	
113.7		CAT E – Licensed Chemical Shop (Buduburam, Kakraba, Nyanyano)	600.00	
113.8		CAT F – Licensed Chemical Shop (Buduburam, Kakraba, Nyanyano)	360.00	
<b>114</b>	<b>1422047</b>	<b>Photographers / Video Operators</b>		<b>Per Annum</b>
114.1		CAT A - Photo/Video Company with Labs	600.00	
114.2		CAT B - Photo/Video Company without Labs	420.00	
114.3		CAT C - Photographic Laboratory	336.00	
114.4		CAT D - Photo Shops/Studio	180.00	
114.5		CAT E - Individual video and photography operators	120.00	
<b>115</b>	<b>1422137</b>	<b>Private Meat Van</b>	<b>96.00</b>	<b>Per Annum</b>
<b>116</b>	<b>1422025</b>	<b>Draughtsmanship Business</b>		
117.1		CAT 'A'	420.00	
117.2		CAT 'B'	180.00	
<b>118</b>	<b>1422013</b>	<b>Quarry/Sand Operators</b>		<b>Per Cubic Meters</b>
118.1		CAT A - Sand Winning /Stone, Laterite& Gravels Contractors	60,000.00	
118.2		CAT B - Sand Winning /Stone, Laterite& Gravels Contractors	10,600.00	
118.3		CAT C - Sand Winning /Stone, Laterite& Gravels Contractors	7,000.00	
118.4		CAT D –Quarry Development Fund (QDF)	6,000.00	
	<b>1422013</b>	<b>Conveyance – Quarry/ Sand Operators</b>		
118.5		Single Axles	24.00	Per Load
118.6		Double Axles	36.00	Per Load
118.7		12-Wheeler	48.00	Per Load
118.8		25 – 30 (Semi Trailer) cubic	60.00	Per Load
118.9		31 – 39 cubic	72.00	Per Load
118.10		40 – 46 cubic	84.00	Per Load
118.11		47 and Above Cubic	120.00	Per Load
<b>119</b>	<b>1422248</b>	<b>Real Estate Operators</b>		<b>Per Annum</b>
		<b>Agents</b>		
119.1		CAT A - Large Scale	3,000.00	
119.2		CAT B - Medium Scale	1,920.00	
119.3		CAT C - Small Scale	984.00	

NO.	CoA	Item Description	2025	REMARKS
	<b>1422248</b>	<b>Developers</b>		
119.4		CAT A - Large Scale	9,000.00	
119.5		CAT B - Medium Scale	7,200.00	
119.6		CAT C - Small Scale	6,000.00	
<b>120</b>		<b>Property Managers</b>		
120.1		Cat A-International Companies	4,320.00	
120.2		CAT B - Medium Scale (National)	1,440.00	
120.3		CAT C - Small Scale (Local)	360.00	
<b>121</b>	<b>1422248</b>	<b>Recycling Plants/Companies</b>		<b>Per Annum</b>
121.1		CAT 'A'	3,000.00	
121.2		CAT 'B'	2,400.00	
121.3		CAT 'C'	1,800.00	
121.4		CAT 'D'	1,440.00	
<b>122</b>	<b>1422052</b>	<b>Refrigerator/Air Condition Mechanics</b>		<b>Per Annum</b>
122.1		CAT 'A'	480.00	
122.2		CAT 'B'	384.00	
<b>123</b>	<b>1422250</b>	<b>Rubber Stamp Makers</b>		<b>Per Annum</b>
123.1		CAT 'A'	120.00	
123.2		CAT 'B'	96.00	
<b>124</b>	<b>1422251</b>	<b>Safety Goods/Accessories</b>		<b>Per Annum</b>
124.1		Protective Wears (e.g. PPEs)		
124.2		CAT C - Health Items only	780.00	
124.3		CAT D - Workplace Items only	360.00	
124.4		CAT E - Producers only	144.00	
<b>125</b>	<b>1422251</b>	<b>Fire Extinguisher Dealers</b>		
125.1		CAT 'A'	384.00	
125.2		CAT 'B'	180.00	
	<b>1422169</b>	<b>Sanitary Facilities - Private</b>		<b>Per Annum</b>
<b>126</b>	<b>1422169</b>	<b>Bath House Operators</b>		
126.1		CAT A - Above 12 Showers (including toilet facility)	264.00	
126.2		CAT B - 9 -12 showers (including toilet facility)	240.00	
126.3		CAT C - Up to 8 showers (including toilet facility)	180.00	
126.4		CAT D - 13 showers and above	180.00	
126.5		CAT E - 9-12 Showers	144.00	
126.6		CAT F - 8 Showers and below	120.00	
<b>127</b>	<b>1422169</b>	<b>Toilet Operators (Private)</b>		
127.1.		CAT A - Above 24-Seater	480.00	
127.2		CAT B - Up to 24-Seater	420.00	
127.3		CAT C - 9-16-Seater	144.00	
127.4		CAT D - Up to 8-Seater	120.00	
<b>128</b>	<b>1422169</b>	<b>Urinal Operators (Private)</b>		
128.1		CAT A - Large Scale	144.00	
128.2		CAT B - Medium Scale	96.00	
128.3		CAT C - Small Scale	60.00	
<b>129</b>	<b>1422210</b>	<b>Satellite TV/Dish Installation Dealers</b>		
129.1		CAT 'A'	780.00	
129.2		CAT 'B'	480.00	
129.3		CAT 'C'	240.00	
<b>130</b>	<b>1422141</b>	<b>Scrap Metal Dealers</b>		<b>Per Annum</b>
130.1		CAT C - Small Scale (Collection Points)	540.00	
130.2		CAT D - Very Small Scale (Collection Points)	300.00	
130.3		CAT E - Individual Collectors	144.00	
<b>131</b>	<b>1422015</b>	<b>Service/Filling Stations</b>		<b>Per Annum</b>
131.1		CAT A - Multi-Purpose - Large (e.g. Fuel, Shopping Centre, Vulcanizing, Washing Bay, etc.)	4,800.00	

NO.	CoA	Item Description	2025	REMARKS
131.2		CAT B - Multi-Purpose - Medium (e.g., Fuel, Shopping Centre, Vulcanizing, Washing Bay)	4,200.00	
131.3		CAT C - Fuel and Shopping Centers	3,000.00	
131.4		CAT D - Fuel, and Washing Bay	3,000.00	
131.5		CAT E - Fuel Only	2,400.00	
131.6		CAT F - Surface Tank Points	600.00	
131.7		CAT G - Sale of Lubricants	144.00	
131.8		CAT I - LPG Retail Points of CAT A	1,440.00	
131.9		CAT J - LPG Retail Points of CAT B	1,200.00	
131.10		CAT K - LPG Only (Large)	2,160.00	
131.11		CAT L - LPG Only (Small)	900.00	
<b>132</b>	<b>1422254</b>	<b>Signage Makers</b>		<b>Per Annum</b>
132.1		CAT A - Digital	780.00	
132.2		CAT B - Non-digital	600.00	
<b>133</b>	<b>1422254</b>	<b>Signage Writers</b>		<b>Per Annum</b>
133.1		CAT A - Electronic	600.00	
133.2		CAT B - Manual	360.00	
<b>134</b>	<b>1422128</b>	<b>Telecommunication Companies</b>		<b>Per Annum</b>
		<b>Internet (Data) Services Providers</b>		
134.1		CAT 'A'	4,800.00	
134.2		CAT 'B'	2,400.00	
134.3		CAT 'C'	960.00	
<b>135</b>		<b>Phone and Internet Services Providers</b>		
135.1		CAT A - Head Office	21,600.00	
135.2		CAT B - Regional/Municipal/District Offices	19,200.00	
135.3		CAT C - Service Centers (Retail Shops)	14,400.00	
135.4		CAT D - Outsourced Service Centers (Retail Shops)	9,840.00	
135.5		CAT E – Warehouses	12,240.00	
	<b>1422283</b>	<b>Tourism Licensed Facilities</b>		<b>Per Annum</b>
<b>136.1</b>		<b>Hotels/ Beach Resorts/ Motels/ Apartments</b>		
136.2		CAT A - Five Star	12,000.00	
136.3		CAT B - Four Star	9,120.00	
136.4		CAT C - Three Star	4,800.00	
136.5		CAT D - Two Star	2,520.00	
136.7		CAT E - One Star	1,800.00	
<b>136.8</b>		Guest Houses (4-9 Rooms)	1,068.00	
<b>136.9</b>		Budget Hotels	420.00	
	<b>1422283</b>	<b>Hostels (Private):</b>		
139.10		CAT A - Above 50 Beds	4,200.00	
139.11		CAT B - 21-50 Beds	3,360.00	
139.12		CAT C - 11-20 Beds	2,520.00	
139.13		CAT D - Up to 10 Beds	1,440.00	
	<b>1422283</b>	<b>Beach Recreational Facilities</b>		
139.14		CAT 'A'	1,008.00	
139.15		CAT 'B'	420.00	
	<b>1422283</b>	<b>Body Building Gyms</b>		
139.16		CAT A - Large Scale (Club Setting)	504.00	
139.17		CAT B - Medium Scale	336.00	
139.18		CAT C - Small Scale	168.00	
	<b>1422283</b>	<b>Food &amp; Beverage (Eating/Catering Houses)</b>		
	<b>1422283</b>	<b>Formal Catering Services</b>		
		<b>Restaurants</b>		
139.20		CAT B - Grade 2	1,200.00	
139.21		CAT C - Grade 3	840.00	
139.22		Fast Food		
139.23		CAT A - Grade 1	6,000.00	
139.24		CAT B - Grade 2	4,200.00	

NO.	CoA	Item Description	2025	REMARKS
139.25		CAT C - Grade 3	3,000.00	
	<b>1422283</b>	<b>Informal Catering Services</b>		
	<b>1422283</b>	<b>Traditional Catering Establishments (chop bars)</b>		
139.26		CAT A - Grade 1	600.00	
139.27		CAT B - Grade 2	360.00	
139.28		Drinking Bars		
139.29		CAT A - Grade 1	840.00	
139.30		CAT B - Grade 2	360.00	
	<b>1422283</b>	<b>Snack Bars</b>		
139.31		CAT A - Grade 1	660.00	
139.32		CAT B - Grade 2	180.00	
	<b>1422283</b>	<b>Outdoor Catering Establishments</b>		
139.33		CAT A - Grade 1	264.00	
139.34		CAT B - Grade 2	96.00	
		<b>Local Fast-Food Vendors</b>		
139.35		CAT A - Grade 1	360.00	
139.36		CAT B - Grade 2	180.00	
<b>140</b>	<b>1422283</b>	<b>Multi-Purpose Facilities</b>		
	<b>1422283</b>	<b>Conference Centre</b>		
140.1		CAT A - Grade 1	600.00	
140.2		CAT B - Grade 2	300.00	
		<b>Event Centre</b>		
140.3		CAT A - Grade 1	2,520.00	
140.4		CAT B - Grade 2	1,800.00	
140.5		CAT C – Club Houses	1,440.00	
140.6		CAT D – Club Houses	600.00	
	<b>1422283</b>	<b>Nightclubs And Theatres</b>		
		<b>Nightclub</b>		
140.7		CAT A - Grade 1	3,000.00	
140.8		CAT B - Grade 2	2,160.00	
140.9		CAT C - Grade 3	1,440.00	
		<b>Pub</b>		
140.10		CAT A - Grade 1	1,440.00	
140.11		CAT B - Grade 2	1,020.00	
140.12		CAT C - Grade 3	840.00	
		<b>Movie House</b>		
140.13		CAT A - Grade 1	1,800.00	
140.14		CAT B - Grade 2	1,440.00	
140.15		CAT C - Grade 3	1,020.00	
140.16		CAT D - Grade 4	660.00	
<b>141</b>	<b>1422283</b>	<b>Travel Trade Enterprises</b>		
141.1		Travel and Tour Operators		
141.2		CAT A - With I.A.T.A. Licence	420.00	
141.3		CAT B - Without I.A.T.A. Licence	360.00	
141.4		CAT C - Tour Operators	300.00	
141.5		Car Hiring/Rental Services		
141.6		CAT B - Medium Scale	660.00	
141.7		CAT C - Small Scale	336.00	
<b>142</b>	<b>1422283</b>	<b>Transport Unions (Lorry Park Operations)</b>		<b>Per Annum</b>
142.1		CAT 'A'	1,200.00	
142.2		CAT 'B'	840.00	
142.3		CAT 'C'	600.00	
<b>143</b>	<b>1422052</b>	<b>TV &amp; Radio Repairers</b>	<b>96.00</b>	<b>Per Annum</b>
143.1		Upholstery Dealers		
143.2		CAT A - Production & Sales	540.00	
143.3		CAT B - Sales	420.00	
143.4		CAT C - Production	264.00	

NO.	CoA	Item Description	2025	REMARKS
<b>144</b>	<b>1422042</b>	<b>Used Clothing Sales ('Second Hand')</b>		<b>Per Annum</b>
144.1		CAT B - Distributors	1,440.00	
144.2		CAT C - Retailers (Shops)	540.00	
144.3		CAT D - Retailers (Containers/Kiosks/Table tops)	300.00	
144.4		CAT E - Retailers (Table tops)	144.00	
<b>145</b>	<b>1422265</b>	<b>Utility Vendors - ECG Prepaids</b>		<b>Per Annum</b>
145.1		CAT 'A'	540.00	
145.2		CAT 'B'	360.00	
145.3		CAT 'C'	144.00	
<b>146</b>	<b>1423866</b>	<b>Transport Operating Permit</b>		<b>Per Annum</b>
146.1		Taxi/Ride share Licence	24.00	
146.2		Trotro/Bus Licence	38.40	
146.3		Heavy Duty Licence	60.00	
146.4		Multi-Purpose Licence	78.00	
146.5		Car Rental Licence	24.00	
146.6		Wheel Cart Licence	4.80	
146.7		Tractor Licence	48.00	
146.8		Truck Vehicle Licence	78.00	
146.9		Tanker Vehicle Licence	78.00	
<b>147</b>	<b>1422267</b>	<b>Veterinary Clinic/Hospital</b>		<b>Per Annum</b>
147.1		CAT D - Shop Only	300.00	
<b>148</b>	<b>1422268</b>	<b>House (Private)</b>		<b>Per Annum</b>
148.1		Un-bonded Warehouse		
148.2		CAT A - 100m x 70m	12,000.00	
148.3		CAT B - 80m x 50m	5,400.00	
148.4		CAT C - 60m x 30m	1,824.00	
148.5		CAT D - Others	480.00	
<b>149</b>	<b>1422288</b>	<b>Waste Management Companies</b>		<b>Per Annum</b>
<b>149.1</b>		<b>Dislodging Companies</b>		
149.2		CAT 'A'	540.00	
149.3		CAT 'B'	360.00	
	<b>1422288</b>	<b>Refuse Collection Companies</b>		
149.4		CAT 'A'	7,800.00	
149.5		CAT 'B'	3,960.00	
149.6		CAT 'C'	540.00	
149.7		CAT 'D'	384.00	
<b>150</b>	<b>1422179</b>	<b>Carpentry Workshops</b>		
150.1		CAT A - Furniture Large Scale	540.00	
150.2		CAT B - Furniture Medium Scale	180.00	
150.3		CAT C - Furniture (plus upholstery - Medium)	144.00	
150.4		CAT D - Furniture (plus upholstery - Small)	100.00	
150.5		CAT E - Minor Works	60.00	
<b>151</b>	<b>1422191</b>	<b>Casket &amp; Coffin Dealers</b>		
151.1		CAT A - Importers	2,400.00	
151.2		CAT B - Industrial (Manufacture & Sale)	1,800.00	
151.3		CAT C - Manual (Manufacture & Sale)	360.00	
151.4		CAT D - Sales Outlets	240.00	
151.5		CAT E - Manufacturers Only	120.00	
<b>152</b>	<b>1422217</b>	<b>Furniture Showroom</b>		
152.1		CAT B - Medium Scale (Including Manufacturing)	2,400.00	
152.2		CAT C - Medium scale (Showroom only)	1,800.00	
152.3		CAT D - Small scale (Showroom only)	960.00	
<b>153</b>	<b>1422245</b>	<b>Plywood Sellers</b>		
153.1		CAT 'A'	780.00	
153.2		CAT 'B'	480.00	
153.3		CAT 'C'	300.00	



NO.	CoA	Item Description	2025	REMARKS
153.4		CAT 'D'	240.00	
<b>154</b>	<b>1422019</b>	<b>Timber Products Retail Outlets</b>		
154.1		CAT A - Large scale	984.00	
154.2		CAT B - Medium scale	540.00	
154.3		CAT C - Small scale	384.00	
<b>155</b>	<b>1422044</b>	<b>Mobile Money</b>		
155.1		CAT 'A'	360.00	
155.2		CAT 'B'	240.00	
<b>156</b>	<b>1422155</b>	<b>REGISTRATION OF BUSINESS</b>		<b>ONE TIME PAYMENT</b>
156.1		CAT A: Heavy Industry Companies	12,000.00	
156.2		CAT B: Semi-Heavy Industry Companies	6,000.00	
156.3		CAT C: Light Industry Companies	4,800.00	
156.4		CAT D: Semi Light Industry Companies	4,000.00	
156.5		CAT E: Small Light Industry Companies	3,000.00	
156.6		CAT F: Micro Industries Companies	1,000.00	
156.7		CAT G: Small Micro Companies	600.00	
156.8		CAT H: Registration of Stores	300.00	
156.9		CAT I: Registration of Associations and Religious bodies	360.00	
156.10		CAT J: Registration of Private Waste Companies	360.00	
156.11		CAT K: Registration of Private Companies Managing Final Disposal Sites	3,600.00	
156.12		CAT L: Registration of Churches	600.00	
156.13		CAT M: Registration of Churches (For marriage)	1,700.00	
<b>157</b>	<b>1422155</b>	<b>EDUCATIONAL INSTITUTIONS</b>		
157.1		CAT N: Registration of Schools (Basic: Crèche – JHS))	600.00	
157.2		CAT O: Registration of Schools (Secondary: SHS and Vocational Schools)	1,200.00	
157.3		CAT P: Registration of Schools (Tertiary)	5,000.00	
		OTHERS		
157.4		Block Factory (Industrial)	1,500.00	
157.5		Block factory (Local)	500.00	
157.6		Carpentry Showroom	500.00	
157.7		Carpentry Workshop	100.00	
157.9		Chemical Store	300.00	
157.10		Chinese gaming registration	1,000.00	
157.11		Chinese gaming renewal	800.00	
157.12		Chop bar & others	500.00	
157.13		Cold Store	500.00	
157.14		Commercial farmers	300.00	
157.15		Corn mill & others	200.00	
157.16		Credit Union/others	2,000.00	
157.17		Distributor of Soft drinks	500.00	
157.18		Dress makers	250.00	
157.19		Drinking Bars	250.00	
157.20		Filling Station	2,000.00	
157.21		FM Stations	1,500.00	
157.22		Funeral Homes	1,500.00	
157.23		Funeral Undertakers	500.00	
157.24		Garages	500.00	
157.25		Hairdressing/Barbering shops	250.00	
157.26		Hardware distributor	500.00	
157.27		Hospitals/Clinics/others	1,500.00	
157.28		Hotels/Guest House	1,500.00	
157.29		Information Centres	500.00	

NO.	CoA	Item Description	2025	REMARKS
157.30		Milling shop	300.00	
157.31		Mobile Money Only	250.00	
157.32		Pharmacy	500.00	
157.33		Private Store	250.00	
157.34		Pubs	1,000.00	
157.35		Pure water company	1,500.00	
157.36		Quarry Registration	10,000.00	
157.37		Real Estate Operators	5,000.00	
157.38		Restaurant	1,000.00	
157.39		Rural Banks	2,000.00	
157.40		Sand winning	10,000.00	
157.41		Secretarial Service	400.00	
157.42		Spinners	300.00	
157.43		Supermarket	1,000.00	
157.44		Traditional Banks	3,500.00	
157.45		Transport Unions	1,500.00	
157.46		Washing Bay	500.00	
157.47		Wholesale of Hardware	500.00	
158	<b>1412004</b>	<b>8.2 BUILDING PERMIT</b>		
158.1		Development Permit Application Form	150	
158.2		All Other Forms (e.g. Temporary Structures, Demolition, Renovation etc.)	50	
159	<b>1412032</b>	<b>Residential</b>	300	
159.1		2 storey residential development	170	
159.2		3 storey residential development (below a gross floor area of 450m <sup>2</sup> )	200	
159.3		3 storey and above residential development (Above gross floor area of 450m <sup>2</sup> )	<b>350+30% of 350 per gross floor area of 450m<sup>2</sup></b>	400 + 30% of 400 per gross floor area of 450m <sup>2</sup>
159.4		Apartments	190	Per Unit
160	<b>1412032</b>	<b>COMMERCIAL</b>		
161.1		Filling Station / Gas Station		
161.2		Shops		
161.3		Up to 2 storey shops development	180	
166.4		Shops development (below a gross floor area of 450m <sup>2</sup> )	200	
166.5		Shops development (above gross floor area of 450m <sup>2</sup> )	<b>420 + 30% of 420 per gross floor area of 450m<sup>2</sup></b>	
167	<b>1412032</b>	<b>Hotels</b>		
167.1		1 Storey Hotel building	350	
167.2		2 Storey Hotel building	350	
167.3		Storey Hotel building	400	
167.4		Building (above a gross floor area of 450m <sup>2</sup> )	<b>900 + 30% of 900 per gross floor area of 450m<sup>2</sup></b>	
168	<b>1412032</b>	<b>Restaurants</b>		
168.1		Single storey restaurant		
168.2		2 storey restaurants		
168.3		3 storey restaurants		
168.4		Building with gross floor area above 450m <sup>2</sup>	600 + 30% of 700 per gross floor area of 450m <sup>2</sup>	
169	<b>1412032</b>	<b>Multi-storey parking facility</b>		
169.1		2 storey parking facility	450	

NO.	CoA	Item Description	2025	REMARKS
169.2		3 storey parking facility	500	
169.3		Parking facility (above a gross floor area of 450m2)	900 + 30% of 900 per gross floor area of 450m2	
170	<b>1412032</b>	<b>Banking hall</b>		
170.1		1 storey Banking hall	350	
170.2		2 storey Banking hall	500	
170.3		3 storey Banking hall	750	
170.4		Banking hall with a gross floor area above 450m2	1000+30% of 1000 per gross of 450m2	
171.	<b>1412032</b>	<b>Radio/TV station building</b>		
171.1		1 storey building	300	
171.2		2 storey building	400	
171.3		3 storey building	500	
171.4		Building with gross floor area above 450m2	1000+30% of 1000 per gross of 450m2	
172	<b>1412032</b>	<b>Telecommunication Mast</b>	<b>6,500.00</b>	
172.1		<b>Funeral home</b>		
172.2		CAT A - 3 storey funeral home		
172.3		CAT B - 2 storey funeral home		
172.3		CAT C - storey funeral home		
173	<b>1412032</b>	<b>CIVIC AND CULTURAL</b>		
173.1		<b>Offices</b>		
173.2		Up to 2 storey office	300	
173.3		3 storey office	400	
174	<b>1412032</b>	<b>Churches/mosque</b>		
174.1		1 storey	200	
174.2		2 storey	300	
174.3		3 storey	400	
174.4		Building with gross floor area above 450m2	<b>700 + 30% of 800 per gross floor area of 450m2</b>	
175	<b>1412032</b>	<b>Hospital/Clinic/Laboratory</b>		
175.1		1 storey Hospital/clinic/laboratory	<b>250</b>	
175.2		2 storey Hospital/clinic/laboratory	350	
175.3		3 storey Hospital/clinic/laboratory	500	
176	<b>1412032</b>	<b>FACTORIES/INDUSTRIAL BUILDINGS</b>		
176.1		Ware house (storage only)		
176.2		1 storey Ware house (storage only)	250	
176.3		2 storey Ware house (storage only)	300	
176.4		3 storey Ware house (storage only)	350	
176.5		Building with gross floor area above 450m2	700 + 30% of 700 per gross floor area 450m <sup>2</sup>	
177	<b>1412032</b>	<b>Ware house and Office</b>		
177.1		1 storey Ware house and Office		
177.2		2 storey Ware house and Office		
177.3		3 storey Ware house and Office		
177.4		Building with gross floor area above 450m2	900 + 30% of 900 per gross floor area of 450m2	
178	<b>1412032</b>	<b>Ware house and Residence</b>		
178.1		1 storey Warehouse & Residence		
178.2		2 storey Warehouse & Residence		

NO.	CoA	Item Description	2025	REMARKS
178.3		3 storey Warehouse & Residence		
178.4		Building with gross floor area above 450m2	900 + 30% of 900 per gross floor area of 450m2	
179	<b>1412032</b>	<b>Factories</b>		
179.1		Up to 2 storey factories	400	
179.2		Up to 3 storey factories	500	
179.3		Factory with gross floor area above 450m2		
180	<b>1412032</b>	<b>Industrial complex</b>		
180.1		Up to 2 storey industrial complex	600	
180.2		Up to 3 storey industrial complex	900	
180.3		Industrial Complex with gross floor area above 450m2	1500 + 30% of 1500 per gross floor area of 450m2	
181	<b>1412032</b>	<b>EDUCATION (PRIVATE)</b>		
181.1		Pre-school		
181.2		1 storey pre-school	150	
181.3		2 storey pre-school	200	
181.4		3 storey pre-school	250	
181.5		Building with gross floor area above 450m2	600 + 30% of 600 per gross floor area of 450m2	
	<b>1412032</b>	<b>Basic School</b>		
181.6		1 storey basic school	200	
181.7		2 storey basic school	300	
181.8		3 storey basic school	400	
181.9		Building with gross floor area above 450m2	1000 + 30% of 1000 per gross floor area of 450m2	
	<b>1412032</b>	<b>Second Cycle School</b>		
181.10		1 storey second cycle school	350	
181.11		2 storey second cycle school	400	
181.12		3 storey second cycle school	500	
181.13		Building with gross floor area above 450m2	1500 + 30% of 1500 per gross floor area of 450m2	
	<b>1412032</b>	<b>Basic and second cycle</b>		
181.14		1 story basic and second cycle school		
181.15		2 story basic and second cycle school		
181.16		3 story basic and second cycle school		
181.17		Building with gross floor area above 450m <sup>2</sup>	2100 + 30% of 2100 per gross floor area of 450m2	
	<b>1412032</b>	<b>Vocational/Technical</b>		
181.18		1 storey vocational/technical school	500	
181.19		2 storey vocational/technical school	650	
181.20		3 storey vocational/technical school	800	
181.21		Building with gross floor area above 450m <sup>2</sup>	2100 + 30% of 2100 per gross floor area of 450m2	
	<b>1412032</b>	<b>Tertiary</b>		
181.22		1 storey private tertiary school building	1,500.00	

NO.	CoA	Item Description	2025	REMARKS
181.23		2 storey private tertiary school building	1,700.00	
181.24		3 storey private tertiary school building	2,500.00	
181.25		Building with gross floor area above 450m2	4000 + 30% of 4000 per gross floor area of 450m2	
182	<b>1412032</b>	<b>OPEN SPACE &amp; RECREATIONAL DEVELOPMENT</b>		
182.1		Sports complex	1,500.00	
182.3		Events center	900.00	
182.4		Commercial - Telecommunication Mast	1,000.00	
182.5		Mixed Use	1,000.00	
182.6		Recreational Development	1,000.00	
182.7		Renovation/Rehabilitation/Refurbishment	750	
182.8		Hoarding	200	
182.9		Demolition	200	
182.10		Fence Wall Only	200	
183	<b>1412032</b>	<b>Approval In Principle (AIP)</b>		
183.1		Certificate of Habitation/Occupancy	200	
183.2		Validation of Spatial Data		
183.3		Site Plan Extract	70	
183.4		0.16 acre	180	
183.5		0.17 acre - 0.32 acre	280	
183.6		0.33 acre - 1 acre	400	
183.7		Above 1 acre		
184	<b>1412032</b>	<b>Quick Search (Endorsed)</b>		
	<b>1412032</b>	<b>Zoning Comments</b>	100	
184.1		0.16 acre	200	
184.2		0.17 acres - 0.32 acre	280	
184.3		0.33 acre - 1 acre	400	
184.4		Above 1 acre		
185	<b>1412032</b>	<b>Surveying/Demarcation</b>		
185.1		0.16 acre	160	
185.2		0.17 acre - 0.32 acre	250	
185.3		0.33 acre - 1 acre	400	
185.4		Above 1 acre	550	
186	<b>1412033</b>	<b>BUILDING PERMIT CHARGES</b>		
	<b>1412033</b>	<b>New Development</b>		
186.1		Building/Permanent Structure	0.4	Cost of construction per meter square
186.2		Hoarding Permit (only)	3	Per Linear Meter
186.3		Fence Wall Permit (only)	0.4	Cost of construction per meter square
187	<b>1412033</b>	<b>Mast Permit (Installation)</b>		
187.1		15 Metres	24,000.00	One Time Payment
187.2		30 Metres	30,000.00	
187.3		35 Metres	35,000.00	
187.4		Above 35 Metres	40,000.00	
188	<b>1412033</b>	<b>Building Permit Renewal (upon expiration of original permit/extension of time)</b>		
188.1		Residential	200	
188.2		Commercial	700	
188.3		Factories/ Industrial	1,000.00	
188.4		Civic & Cultural	1,500.00	
188.5		Recreational Development	1,200.00	
188.6		Educational	800	
188.7		Renewal for Temporary Structures	100	

NO.	CoA	Item Description	2025	REMARKS
189	1412033	<b>Permit to repair/renovate/ rehabilitate/ refurbish</b>		
189.1		Telecommunication Mast	5,000.00	
189.2		Permanent Structures		
190	1412033	<b>Temporary Structure Permit (Constructional Site)</b>	25	
	1412033	<b>Temporary Structure Permit</b>		
190.1		Containers	40	
190.2		Wooden Kiosks/Sheds	20	
191	1412033	<b>Billboards</b>		
191.1		Road Arch		
191.2		CAT A - Class A1 (Along First Class Access)	75	
191.3		CAT B - Class A2 (Along Second Class Access)	50	
191.4		CAT C - Class A3 (Along Third Class Access)	25	
191.5		Unipole Spectacular		
191.6		CAT A - Class A1 (Along First Class Access)	100	
191.7		CAT B - Class A2 (Along Second Class Access)	75	
191.8		<b>CAT C - Class A3 (Along Third Class Access)</b>	50	
192.	1412033	<b>LEDs</b>		
192.1		CAT A - Class A1 (Along First Class Access)	150	
192.2		CAT B - Class A2 (Along Second Class Access)	100	
192.3		CAT C - Class A3 (Along Third Class Access)	50	
193	1412033	<b>Building Wrap/Wall Drapes</b>		
193.1		CAT A - Class A1 (Along First Class Access)	37	
193.2		CAT B - Class A2 (Along Second Class Access)	25	
193.3		CAT C - Class A3 (Along Third Class Access)	12	
194	1412033	<b>Vehicular Adverts</b>		
194.1		CAT A - Class A1 (Along First Class Access)	10	
194.2		CAT B - Class A2 (Along Second Class Access)	7.5	
194.3		CAT C - Class A3 (Along Third Class Access)	2.5	
195	1412033	<b>Banners</b>		
195.1		CAT A - Class A1 (Along First Class Access)	10	
195.2		CAT B - Class A2 (Along Second Class Access)	7.5	
195.3		CAT C - Class A3 (Along Third Class Access)	5	
195.4		Other Adverts		
196	1412033	<b>Bus Stop Shelters</b>		
196.1		CAT A - Class A1	500	
196.2		CAT B - Class A2	400	
196.3		CAT C - Class A3	300	
197	1412033	<b>Flag Poles</b>		
197.1		CAT A - Class A1	100	
197.2		CAT B - Class A2	75	
197.3		CAT C - Class A3	50	
198	1412033	<b>Group Directional Signs</b>		
198.1		CAT A - Class A1	500	
198.2		CAT B - Class A2	400	
198.3		CAT C - Class A3	300	
199	1412033	<b>Lamp Post Advertisement (Street Light Poles)</b>		
199.1		CAT A - Class A1	50	
199.2		CAT B - Class A2	40	
199.3		CAT C - Class A3	30	

NO.	CoA	Item Description	2025	REMARKS
199.4		Structures on Designated Spectacular Sites	60	
200	<b>1412033</b>	<b>Renewal of outdoor adverts/billboards</b>	50% of the permit cost	
	<b>1412033</b>	<b>Other Charges</b>		
200.1		Certified True Copy		
200.2		Certificate of Habitation (COH)		
200.3		Demolition Permit		
201	<b>1412033</b>	<b>Permit For Construction:</b>		
201.1		Road Crossing (Cutting) Permit		
201.2		Asphalt Roads	200	
201.3		Paved/Surfaced Dressed Road	100	
201.4		Along Road	2	
201.5		Thrust Boring		
201.6		Asphalt Pavement/Surface Dressed Road	40	
201.7		Permit For Construction of Tanks		
201.8		Tank Farm	770	
201.9		Additional Tanks (Filling Stations and Others)	800	
201.10		Fuel Pumps	1,200.00	
202	<b>1412033</b>	<b>CONSTRUCTION COST FOR BUILDING PERMITS</b>		
202.1		Building Permit Charges [0.63%] of estimated cost of building		
202.2		Residential Buildings		
202.3		1st Class	1,100.00	
202.4		2nd Class	900	
202.5		3rd Class	700	
202.6		Commercial Buildings		
202.7		1st Class	1,400.00	
202.8		2nd Class	1,100.00	
202.9		3rd Class	700	
202.10		Industrial Buildings		
202.11		Heavy	1,700.00	
202.12		Light	1,400.00	
	<b>1412033</b>	<b>APPROVAL FEES FOR LAND APPLICATION SUB-DIVISIONS</b>		
203.	<b>1412033</b>	<b>Residential</b>		
203.1		<b>1st Class</b>		
203.2		0.16 acre	2,800.00	
203.4		0.17 - 0.32acre	3,300.00	
203.5		0.33 - 1 acre	3,500.00	
203.6		Above 1 acre	4,000.00	Per Acre
	<b>1412033</b>	<b>2nd Class</b>		
203.7		0.16 acre	1,200.00	
203.8		0.17 - 0.32acre	1,600.00	
203.9		0.33 - 1 acre	2,000.00	
203.10		Above 1 acre	3,000.00	Per Acre
	<b>1412033</b>	<b>3rd Class</b>		
203.11		0.16 acre	700	
203.12		0.17 - 0.32acre	1,200.00	
203.13		0.33 - 1 acre	1,700.00	
203.14		Above 1 acre	2,500.00	Per Acre
	<b>1412033</b>	<b>Commercial</b>		
203.15		0.16 acre	3,900.00	
203.16		0.17 acre - 0.32 acre	4,000.00	
203.17		0.33 - 1 acre	5,500.00	
203.18		Above 1 acre	5,000.00	Per Acre
	<b>1412033</b>	<b>Industrial</b>		
203.19		<b>Heavy Duty</b>		

NO.	CoA	Item Description	2025	REMARKS
203.20		0.32 acre	5,000.00	
203.21		0.32 - 1 acre	5,500.00	
203.22		Above 1 acre	6,500.00	Per Acre
	<b>1412033</b>	<b>Light Duty</b>		
203.23		0.32 acre	4,500.00	
203.24		0.32 - 1 acre	5,200.00	
203.25		Above 1 acre	5,500.00	Per Acre
	<b>1412033</b>	<b>Civic and Cultural</b>		
203.26		0.32 acre	3,700.00	
203.27		0.32 - 1 acre	4,500.00	
203.28		Above 1 acre	5,200.00	Per Acre
	<b>1412033</b>	<b>Education</b>		
203.29		0.32 acre	1,400.00	
203.30		0.32 - 1 acre	2,000.00	
203.31		Above 1 acre	3,000.00	Per Acre
		<b>FEES</b>		
204	<b>1423006</b>	<b>Burial (Cemetery) Fees</b>		
204.1		General		Per Burial
204.2		CAT C - Adults (18 years & above)	500	
204.3		CAT D - Tombstone e.g. marble, terrazzo, vault	1,000.00	
204.4		CAT E - Concrete Vault with building	5,000.00	
204.5		CAT H - Concrete Vault with tombstone	4,000.00	
204.6		CAT G - Concrete Vault with iron bars/chain fencing	3,500.00	
204.7		CAT E - Concrete Vault	3,500.00	
205	<b>1423006</b>	<b>Grave space reservation - Public Cemetery</b>		
205.1		CAT A - Allocation	8,400.00	Onetime Payment
205.2		CAT B - Renewal/ Maintenance	1,700.00	Per Annum
205.3		Cremation		Per Burial
205.4		CAT A - Foreigners	840	
205.5		CAT B - Non-Association Members, Ghanaians	560	
205.6		CAT C - Association Members, Ghanaians	420	
205.7		Mausoleum	140	Per burial
205.8		Burials at Home (Applicable only to Areas with designated burial sites)	8,000.00	Per burial
205.9		Exhumation of Corpse	800	Per Court Order
205.10		Business/Product Promotion	350	One Week
205.11		Crusade Outreach /Concert Programmes	42	Per Day
206	1423861	<b>Environmental Health Inspection and Certification fee</b>		Half Year
206.1		Application Forms	15	
206.2		Suitability (Health) Certification	40	
207	1423861	<b>CAT A - Water Producers/Food Processing Vendors</b>		
207.1		Medium Scale	80	
207.2		Small Scale	50	
207.3		CAT B - Hotels/Guest Houses/ Restaurants/Hostels/Private Schools	150	
207.4		CAT C - Chop and Drinking Bars	50	
207.5		Food Vendors (Screening)	20	
207.6		Food Vendors (Health Certificate)	20	
	<b>1423862</b>	<b>Export/Conveyance</b>		
208	<b>1423862</b>	<b>Animals</b>		
208.1		Cow (Foreign Herdsmen)	20	Per animal
208.2		Cow (Local Herdsmen)	15	Per animal
208.3		Sheep, Goats, Pigs, Donkey, Dog etc.	7	Per animal
208.4		Birds	2	Per bird



NO.	CoA	Item Description	2025	REMARKS
208.5		Fish	4	Per basket
208.6		Bush Meat	4	Per animal
208.7		Baobab	0.5	Per animal
208.8		Large Truck	280	Per load
208.9		Medium Truck	200	Per load
208.10		Bamboo	12	Per 100 Culms
209	<b>1423862</b>	<b>Cane/Rattan</b>		
209.1		CAT A	9	Per Bundle
209.2		CAT B	5	Per Maxi bag
209.3		CAT C	4	Per Mini bag
209.4		Charcoal	15	Per bag
209.5		Onion		Per load
209.6		Articulated Truck	100	Per load
209.7		Mummy Truck	80	Per load
209.8		Kia Truck	50	Per load
209.9		Fruits (Banana, Mango, Pawpaw, Pineapple, Pear, Oranges etc.)	2.5	Per crate/bag/ basket
210	<b>1423862</b>	<b>Cereals (millet, sorghum, maize, beans, guinea corn etc.)</b>		
210.1		Maxi bag	4	
210.2		Mini bag	1	
210.3		<b>Coconut</b>		
210.4		Articulated Truck	700	Per load
210.5		Mummy Truck	500	Per load
210.6		Kia Truck	300	Per load
211	<b>1423862</b>	<b>Limestone</b>		
211.1		Above 7 Tonnes	80	Per load
211.2		6 to 7 Tonnes	60	Per load
211.3		Up to 5 Tonnes	40	Per load
211.4		Milled Foods (Corn dough, Cassava dough, Groundnut paste, Gari etc.)	5	Per bag/ Per container
212	<b>1423862</b>	<b>Stones/Quarry/Gravel Products</b>		
212.1		Above 7 Tonnes	100	Per load
212.2		6 to 7 Tonnes	70	Per load
212.3		Up to 5 Tonnes	50	Per load
213	<b>1423862</b>	<b>Sand</b>		
213.1		Above 7 Tonnes	25	Per load
213.2		6 to 7 Tonnes	15	Per load
213.3		Up to 5 Tonnes	14	Per load
213.4		Smoked Meat/Fish	75	Per Bag
213.5		Smoked Meat/Fish	50	Small Bag
214	<b>1423862</b>	<b>Roots and Tubers (Yam</b>		
214.1		Count	20	100 pieces
214.2		Articulator Truck	300	Per load
214.3		Mummy Truck	100	Per load
214.4		Kia Truck	80	Per load
214.5		Abossey Okai macho'	60	Per load
214.6		Motor king'	40	Per load
215	<b>1423862</b>	<b>Cocoyam, Cassava, Potato, etc.</b>		
215.1		CAT A	9	Per Maxi bag
215.2		CAT B	8	Per Mini bag
215.3		Vegetable dealers	2.5	Per bag/crate/ basket
215.4		Palm Oil, Coconut Oil, Groundnut Oil	4.2	Per gallon (4.5 Litres)
216	<b>1423243</b>	<b>Hawkers' Fee</b>		Per Day
216.1		CAT A - Barbers	5	
216.2		CAT B - Used Shoe Sellers	5	

NO.	CoA	Item Description	2025	REMARKS
216.3		CAT C - Used Clothe Sellers	5	
216.4		CAT D - Herbal Medicine Sellers	5	
216.5		CAT E - Watch/Necklace Sellers	5	
216.6		CAT F - Confectionary Sellers	5	
216.7		CAT G - Cloth and Material Sellers	9	
216.8		CAT H - Leather Product Sellers	5	
216.9		CAT I - Foodstuff Sellers	5	
216.10		CAT J - Others	4	
217	<b>1423863</b>	<b>Lorry Park Fee</b>		
217.1		<b>Commercial Vehicles</b>		Per day
217.2		Taxi	1	
217.3		Mini Bus Up to 12–23 seater	5	
218	<b>1423001</b>	<b>Market</b>		Per day/night
218.1		Market Tolls (Daily/ Night Tolls)	1	
219	<b>1423011</b>	<b>Marriage Fees</b>		
219.1		Ordinance (Cap 127)	300	Per Registration
219.2		Customary Marriage (Resident)	200	Per Registration
219.3		Customary Marriage (Foreign)	300	Per Registration
219.4		Divorce Certificate (Customary)	600	Per Document
219.5		Certificate of Marriage	60	Per Document
219.6		Certified True Copy	150	Per document
219.7		Filing of Notice/Caveat	60	Per Case
219.8		Marriage ceremony (Weekend)	250	Per Case
219.9		Search Fee (for marriage registration)	70	Per Case
219.10		Search Fee (Marriage Certificate)	90	Per document
219.11		Registration of Churches for Marriage	1,500.00	Per Church
220	<b>1423011</b>	<b>Other Fees</b>		
220.1		Declaration of Household	120	
221	<b>1423201</b>	<b>Sale of Contract Documents (All categories)</b>		<b>One Time Payment</b>
221.1		CAT A - Above 550,000 (Approved by Regional Tender Review Committee)	1,000.00	
221.2		CAT B - Above 75,000 - 550,000 (Approved by Entity Tender Committee)	500	
221.3		CAT C - Up to 75,000 (Approved by Entity Head)	300	
222	<b>1423866</b>	<b>Special Registration Fee</b>		
		<b>Mining Companies' Registration</b>		<b>Onetime Payment</b>
222.1		CAT D - Prospecting	50,000.00	
222.2		CAT E - Publication	9,800.00	
222.3		CAT F - Publication (Quarry)	35	Per publication/ location
222.4		CAT G - Salt Mining	800	
223	<b>1423866</b>	<b>Non-Governmental Institutions' Registration</b>		Onetime Payment
223.1		CAT A - International NGOs/CSOs	250	
223.2		CAT B - Local NGOs/CSOs	200	
223.3		CAT C - Community CSOs/CSOs	100	
224	<b>1423865</b>	<b>Waste Management (Pay as you Dump)</b>		Per Month
224.1		CAT A – All Classes Residential Area	80	
224.2		CAT B – All Companies	40	
225	<b>1423865</b>	<b>Sewage Maintenance Fees</b>		
225.1		CAT A - Public Toilets	9.8	
225.2		CAT B - Domestic Toilets	8.4	
225.3		CAT C - Institutional Toilets	8.4	
226	<b>1423867</b>	<b>Road Block</b>		Per day
226.1		CAT A - Collector Access	500	
226.2		CAT B - Local Access	294	

NO.	CoA	Item Description	2025	REMARKS
226.3		Towing Charges		Per case
226.4		Private Vehicles (e.g. Saloon/4x4/SUVs)	252	
226.5		Light Heavy Vehicles (Kia Trucks and Buses)	350	
226.6		Dump Trucks (Tipper Trucks)	420	
226.7		Heavy Duty (e.g. Articulated Trucks)	630	
226.8		Tricycle motors	42	
227	<b>1423086</b>	<b>Vehicle Stickers for Embossment</b>		Per Annum
227.1		<b>General</b>		
227.2		Taxi	<b>20</b>	
227.3		Heavy Duty	50	
227.4		Light Duty	40	
227.5		Multi-Purpose	35	
227.6		4 - Wheel Cart (Truck)	4.2	
227.7		1 & 2- Wheel Cart	2.8	
227.8		Tricycles/ Motorcycles (Per Unit)	49	
227.9		Bicycle Per Unit)	28	
228	<b>1423086</b>	<b>Buses/Trotro</b>		
228.1		46 Passengers and above	50	
228.2		34 - 45 Passengers	40	
228.3		24 - 33 Passengers	30	
228.4		8 - 23 Passengers	25	
229	<b>1423086</b>	<b>Trucks</b>		
229.1		Articulator / Timber Trucks	126	
229.2		Cargo Trucks (Above 10 Tonnes)	77	
229.3		Cargo Trucks/Kia (Below 10 Tonnes)	56	
230	<b>1423086</b>	<b>Tipper Trucks:</b>		
230.1		Up to 9.5 Cubic metres	84	
230.2		10 - 14 Cubic metres	154	
230.3		15 - 25 Cubic metres	210	
231	<b>1423086</b>	<b>Tankers</b>		
231.1		1,100 - 1,500 Gallon Capacity	210	
231.2		2,000 - 2,500 Gallon Capacity	280	
231.3		3,000 - 7,000 Gallon Capacity	350	
232		<b>Earth/ Excavating / Levelling Machinery</b>		
232.1		Bitumen Distributor	630	
232.2		Bitumen Tanker	420	
232.3		Other Heavy-Duty Equipment	315	
233		<b>Bulldozers</b>		
233.1		- D. 6	210	
233.2		- D. 7	350	
233.3		- D 8	420	
233.4		Dumper	210	
233.5		Excavator	350	
233.6		Flat Truck	490	
234	<b>1423086</b>	<b>Forklift</b>		
234.1		21 tonnes and above	210	
234.2		1 - 20 tonnes	168	
234.3		Crane Mounted		
234.4		60 - 100 tonnes	63	
234.5		101 - 150 tonnes	84	
234.6		151 - 250 tonnes & above	105	
234.7		Prime Mover	490	
234.8		Motor Grader (125 HPL)	350	
234.9		Pavement Compactor	154	
234.10		Pavement Roller	154	
234.11		Low Loader	154	
234.12		Road Roller	154	
234.13		Tipping Trailer & Tractor	210	

NO.	CoA	Item Description	2025	REMARKS
234.14		Pay Loaders	154	
234.15		Small Track-excavators	210	
234.16		Large Track-excavators	350	
234.17		Vibrator Roller	154	
234.18		Wheel Loader	154	
234.19		Excavator Loader	154	
234.20		Wheel Tractor	154	
234.21		Air Compressor	630	
234.22		Static Roller (10-12)	154	
234.23		Plate Compactor	154	
235	<b>1415036</b>	<b>Bill boards</b>		
235.1		CAT 'A'	4,200.00	
235.2		CAT 'B' (Memorial Adverts)	950	
235.3		CAT 'C' (Small of CAT 'B')	450	
		<b>RENT</b>		
236	<b>1415036</b>	<b>Hiring of Assembly Facilities</b>		Per day
236.1		Assembly Hall		
236.2		CAT A - Large	1,000.00	
236.3		CAT B - Medium	300	
236.4		CAT C – Small	220	
236.5		Assembly conference room	450	
236.6		Community centers	250	
236.7		Sub-district/Metro Halls	150	
236.8		Assembly Forecourt	200	
236.9		Others	150	
237	<b>1415052</b>	<b>Market Facilities</b>		Per Month
237.1		<b>Stores</b>		
237.2		CAT A - In CBD (Central Business District)	150	
237.3		CAT B - Satellite Markets	100	
237.4		CAT C - Outside CBD	80	
237.5		CAT D - Sub District Store	15	
238	<b>1415052</b>	<b>Stalls</b>		
238.1		CAT A - In CBD	8	
238.2		CAT B - Satellite Market	7	
238.3		CAT C - Outside CBD	5.00	
238.4		CAT D - Sub District Store	2.00	
238.5		<b>Sheds</b>		
238.6		CAT A - In CBD	5.00	
238.7		CAT B - Satellite Markets	3.00	
238.8		CAT C - Outside CBD	2.00	
238.9		CAT D - Sub District Store		
238.10		Rent of Undeveloped Lands	20	4x4 ft
238.11		Teachers Bungalows	60	
239	<b>1415017</b>	<b>Hiring of Parks</b>		
239.1		CAT D - School Compound (Social functions)	100	Per day
239.2		Rent on Leased Buildings	350	Per Month
239.3		Rent for Vendor Stands	200	Per Month

#### PENALTIES

1. Any person, who without any lawful justification or excuse refuses or neglects to pay any Fee, licenses, or charges payable by him/ her on or before the stipulated date shall pay a penalty of not less **GH¢200.00 and not more than GH¢2000.00** for Fees, Licenses (Business operating Fees) and permit. This is without prejudice to any action the court might impose together with the amount defaulted.
2. Any person that parked or stopped his or her vehicle at an unauthorised place, designated by Gomoa East District Assembly, shall pay a fine of **GH¢700.00**. This is without prejudice to any action the court might impose together with the amount fined.
3. A person who has not been authorized by the Assembly and who collects or attempts to collect any Rates/ Fees/ Licenses/permits/ levy or other charges commits an offense and is liable on summary conviction to a

fine of not less than one hundred and twenty-five penalty units and not more than two hundred and fifty penalty units. This is without prejudice of any action they might impose on him or her by the court.

4. The Gomoa East District Assembly shall constitute a Task Force at any time to embark on a Revenue Mobilization campaign. The Task Force shall have the power to collect money owed by defaulters and lock up stores and premises of recalcitrant Ratepayers in case of failure and put them before a court.
5. Any driver who wilfully does not stop at a revenue checkpoint or refuses to provide evidence of a lorry park ticket at checkpoint to a Revenue Collector, Task Force member, or accredited agent of the Gomoa East District Assembly shall pay a penalty of **GH¢1,500.00** and a refund of medical bills and the cost of material(s) destroyed if any. This is without prejudice of any action they might impose on him or her by the court.
6. Any person who wilfully obstructs a Revenue Collector, Task Force member, or accredited agent of the Gomoa East District Assembly from performing his/ her legitimate duty shall pay a penalty of **GH¢5,000.00** and a refund of medical bills and the cost of material(s) destroyed. This is without prejudice of any action they might impose on him or her by the court.
7. Any person who fails to pay rates, fees, permits, levies, or other charges before the 31<sup>st</sup> July of the financial year, is liable for prosecution by the Gomoa East District Assembly or any action of its authorized agent.
8. A person who makes a false statement as regards the liability of that person, to pay rates, fees, permits, levies or other charges, commits an offense and is liable on summary conviction to a fine of not more than twenty-five penalty units. This is without prejudice of any action they might impose on him or her by the court.
9. A person who incites any other person to refuse to pay any rates, fees, permits, levies or other charges payable by that person or who assists a person in making a false statement as to the liability of the person to pay rates without lawful justification or excuse, the proof of which shall be on that person, commits an offense and is liable on summary conviction to a fine of not more than twenty-five penalty units. This is without prejudice of any action they might impose on him or her by the court.

**APPROVED BY GOMOA EAST DISTRICT ASSEMBLY ON 31ST OCTOBER, 2024**

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**MR. SAMUEL K. KITTAH**  
**DISTRICT COORD. DIRECTOR**

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**HON. GODFREY PAYIN INKUM**  
**PRESIDING MEMBER**