



REPUBLIC OF GHANA

LOCAL GOVERNMENT BULLETIN

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GENERAL

ATWIMA NWABIAGYA MUNICIPAL ASSEMBLY

IMPOSITION OF RATES AND FEE-FIXING RESOLUTION FOR 2025

LOCAL GOVERNANCE ACT 936 (2016) SECTION 124-152

By virtue of the Local Government Act,2016 (Act 936) sections (137-146,152), The Atwima Nwabiagya Municipal Assembly, has resolved and approved the following Rates, licenses, Fees, rents, fines and other charges for the financial year;1st January, 2025 to 31st December, 2025 within the area of jurisdiction of the Atwima Nwabiagya Municipality. All annual rates are payable on / or before 30th March 2025. All payment should be made at the Municipal Finance office Nkawie or any of its Revenue stations

8.1 BUSINESS LICENCES

<i>Main Item</i>	<i>Sub Item</i>	<i>Description of Item</i>	<i>Frequency/ Measure</i>	<i>2025</i>
1	Abattoir (Private)		Per Annum	
	CAT A - Industrial Setting (Medium)			350.00
	CAT B - Industrial Setting (Small)			250.00
	CAT C - Slaughterhouse			70.00
2	Adinkra Designers/Kente/Smock Weavers & Sellers		Per Annum	120.00
3	Advertising Companies		Per Annum	
	CAT A - Platinum (minimum of 10 staff)			500.00
	CAT B - Gold (minimum of 5 staff)			250.00
	CAT C - Silver (minimum of 3 staff)			250.00
4	Agro Chemical/Farm Inputs Dealers		Per Annum	
	CAT A- Distributors & Retailers			234.00
	CAT B - Distributors			170.00
	CAT C - Retailers			100.00
5	Akpeteshie (liquor) Dealers		Per Annum	
i.	<i>Manufacturers (Distillers)</i>			
	CAT A - Medium Scale			52.00
	CAT B - Small Scale			36.00
ii.	<i>Distributors</i>			120.00
iii.	<i>Home Based/Farm Site</i>			
	CAT A - Pito (daily brewing)			40.00
	CAT B - Palm Wine Tappers			30.00
iv.	<i>Akpeteshie Sellers Only</i>			50.00
6	Aluminum Fabricators (Doors/Windows/Frame)		Per Annum	
	CAT A - Medium Scale			500.00
	CAT B - Small Scale			300.00
	CAT C - Others			200.00
7	Aluminum Pot Dealers ('Dadesen')		Per Annum	
	CAT A - Distributors			100.00
	CAT B - Retailers			50.00
8	Aluminum Manufacturing		Per Annum	
	CAT A - Smelting			8,000.00
	CAT B - Multiple Product Lines			6,000.00
	CAT C - Roofing Sheets only			4,000.00
	CAT D - Saucepan			1,500.00
9	Aluminum Product Distributors		Per Annum	
	CAT A - Large Scale			300.00
	CAT B - Medium Scale			150.00
	CAT C - Small Scale			100.00

<i>Main Item</i>	<i>Sub Item</i>	<i>Description of Item</i>	<i>Frequency/ Measure</i>	<i>2025</i>
10	Aluminum Product Retailers		Per Annum	
	CAT A - Store (Large)			100.00
	CAT B - Container/Kiosk (Medium)			75.00
	CAT C - Tabletop (Small)			50.00
11	Arts & Handicraft Dealers		Per Annum	
	CAT A - Producers (Small)			252.00
	CAT B - Retailers Only			210.00
	CAT C - Container/Kiosk			168.00
	CAT D - Tabletop			63.00
12	Artisans (Self Employed)		Per Annum	60.00
	Masons, Carpenters, Plumbers, Electricians, Painters, Steel Benders, Tile Layers			
13	Auto Mechanics/ Electricians/Sprayers Etc.		Per Annum	
i.	Air Condition Mechanics			
	CAT A - Formal Company			208.00
	CAT B - Informal Garage with Shop			104.00
	CAT C - Informal Garage without Shop			52.00
14	Barbering Shop (floor space and number of points)		Per Annum	
	CAT A - Medium Shop (3-5 points)			150.00
	CAT B - Small Shop (1-2 points)			70.00
	CAT C - Mobile/ Certified 'Wanzam' Operators			20.00
15	Bakeries		Per Annum	
	CAT A - Medium Scale			250.00
	CAT B - Small Scale			100.00
16	Beer/Wine/Spirits/Soft Drinks Sales		Per Annum	
	CAT A - Depots			924.00
	CAT B - Wholesale			630.00
	CAT C - Retail			420.00
17	Bicycles/Tricycles/Motorcycles Parts Sales		Per Annum	
	CAT A - Motorcycle/Tricycle with Parts			100.00
	CAT B - Bicycles			50.00
18	Bicycle/ Tricycle/ Motorcycle Repairers		Per Annum	
	CAT A - Tricycle/ Motorcycle			21.00
	CAT B - Bicycle			5.00
19	Bill Boards/Outdoor Adverts		Dependent on class of access	
i.	Bill Boards (e.g. Road Arches, Unipole spectacular, LEDs, Building wrap or Wall Drape signs, Vehicular Adverts, Banners)		Per m ²	

Main Item	Sub Item	Description of Item	Frequency/Measure	2025
	CAT A - Class A1 (Along First Class Accesses)			50.00
	CAT B - Class A2 (Along Second Class Accesses)			30.00
	CAT C - Class A3 (Along Third Class Accesses)			20.00
	Other Adverts			
ii.	Lamp Post Advertisement (Street Light Poles)	Per Annum	100.00	
iii.	Posters	Per Day	3.00	
iv.	Structures on Designated Spectacular	Sites Fee Based on a Bid / Auction Process		
ix.	Others (Not categorized above) Per sq/m	Per Annum	20.00	
20	Blacksmith	Per Annum	40.00	
21	Blocks & Concrete Producers	Per Annum		
	VERY LARGE (concrete mixers and wares)		1,500.00	
	CAT A - Large Scale		400.00	
	CAT C - Medium Scale (Machine for blocks only)		300.00	
	CAT D - Small Scale		294.00	
	CAT F - Tiles/Pavement Blocks and Terrazzo Works (Chipping)		70.00	
22	Book, Stationery, Office Equipment, Computer & Accessory, etc. Shops	Per Annum		
	CAT A - Stationeries, Office Equipment		500.00	
	CAT B - Stationery Only		120.00	
	CAT C - Mobile Vans		100.00	
23	Bolt and Knot Dealers	Per Annum	50.00	
24	Boutiques	Per Annum		
	CAT A - Medium Scale		208.00	
	CAT B - Small Scale		104.00	
25	Breweries	Per Annum		
	CAT 'A'		19,640.00	
	CAT 'D'		2,940.00	
26	Bridal Homes	Per Annum	630.00	
27	Building Materials (Distribution/ Wholesale) Hardware/Others	Per Annum		
	CAT A - Large Scale hardware (above 1500 materials)		1,500.00	
	CAT B - Small Scale hardware (Below 200 Materials)		500.00	
28	Business Centres	Per Annum		
	CAT A - Secretarial Services (Word Processing, Printing and Copying)		700.00	
29	Butcher's License	Per annum	60.00	
30	Cane Weavers	Per annum	100.80	

<i>Main Item</i>	<i>Sub Item</i>	<i>Description of Item</i>	<i>Frequency/ Measure</i>	<i>2025</i>
31	Car Washing Bay		Per Annum	
	CAT A - Jet Washing, Restaurant and Drinking Facility			250.00
	CAT B - Jet Washing and Drinking Facility			150.00
	CAT C - Jet Washing Only			100.00
	CAT D - Manual Washing (Medium)			50.00
32	Carpentry Workshops		Per Annum	
	CAT A - All Works			150.00
	CAT D - Furniture Only			50.00
	CAT E - Minor Works			30.00
33	Casino/ Betting Companies		Per Annum	
	Registration			3,000.00
	CAT 'A'			2,000.00
	CAT 'D'			500.00
34	Contracted Caterers (e.g. School Feeding)		Per Annum	
	CAT B - Above 500 to 1,000 pupils			200.00
	CAT C - Up to 500 pupils			150.00
35	CD Sellers (Audio/Video)		Per Annum	
	CAT A - Shops			88.00
	CAT B - Tabletots and Mobile Vans			26.00
36	Ceramics/Pottery Producers/ Sellers		Per annum	
	CAT 'A'			21.00
	CAT 'B'			21.00
37	Ceremonial Hiring Services		Per Annum	
	CAT A - Multi Services			1,820.00
	CAT B - Canopies, Chairs, Tables, cutlery, Glasses, Plates, Serving Trays			900.00
	CAT C - Live Band			130.00
	CAT D - Musical/Dance Groups			88.00
38	Cigarette Dealers		Per Annum	312.00
39	Cleaning Companies		Per Annum	
	CAT A - Household/Office (Large)			600.00
	CAT C - Household/Office (Small)			200.00
40	Cocoa Residue Buying Companies		Per Annum	300.00
41	Cocoa/ Shea Nut/Cotton Buying Companies		Per Annum	
	CAT A - Large Scale (Mother Company)			2,340.00
	CAT C - Medium Scale (Agent)			1,300.00
	CAT D - Small Scale (Agent)			390.00

<i>Main Item</i>	<i>Sub Item</i>	<i>Description of Item</i>	<i>Frequency/Measure</i>	<i>2025</i>
42	Coffin Dealers		Per Annum	100.00
43	Cold Storage Facilities		Per Annum	
	ii. <i>Non-Importers with Rented Cold Storage Facilities (Local)</i>			
	CAT A - Above 1000 Metric Tonnes			700.00
	CAT B - 501 to 1000 Metric Tonnes			500.00
	CAT C - Up to 500 Metric Tonnes			350.00
44	Commercial Houses/Departmental Stores		Per Annum	
	CAT B - Medium Supermarkets			800.00
	CAT C - Small Supermarkets			624.00
	CAT D - Containers/Small Shops			168.00
45	Commercialized State Companies/Corporations		Per Annum	
	CAT C - Branch Offices			4,680.00
	CAT D - District Offices			3,000.00
46	Commissioner for Oaths/Letter Writers		Per Annum	51.00
47	Communication Mast Operating License		Per Annum / per mast	
	CAT A - 1-10 Masts			832.00
	CAT B - 11-20 Masts			650.00
	CAT C - 21-30 Masts			550.00
48	Computer/Accessories/ Office Equipment Repairs		Per Annum	200.00
49	Condiments/Confectioneries		Per Annum	100.00
50	Contractors/Suppliers (Registration)		Onetime	
	A. CAT A - Roads and Bridge Works			
	i. <i>Class A</i>			
	A1			1,000.00
	A2			800.00
	A3			500.00
	A4			300.00
	ii. <i>Class B</i>			
	B1			1,000.00
	B2			800.00
	B3			500.00
	B4			300.00
	iii. <i>Class S</i>			
	S1			550.00
	S2			400.00
	B. CAT B - Building/Civil Works			

Main Item	Sub Item	Description of Item	Frequency/Measure	2025
	i. Class D			
	D1			500.00
	D2			300.00
	D3			150.00
	D4			100.00
	ii. Class K			
	K1			700.00
	K2			500.00
C.	CAT C - Electrical Works (Class E)			
	E1			150.00
	E2			100.00
D.	CAT D - Plumbing Works (Class G)			
	CAT A - G1			150.00
	CAT B - G2			50.00
	CAT C - G3			30.00
E.	All Other Contractors			
	CAT A - Assembly Revenue Contractors			500.00
	CAT B - Private Revenue Contractors			350.00
	CAT C - Disinfestation Agencies			100.00
	CAT D - Agents of Utility Company			100.00
51	Contractors' License (Renewal)		Per Annum	
	A. CAT A - Roads and Bridge Works			
	i. Class A and B			400.00
	ii. Class S			250.00
	B. CAT B - Building/Civil Works			
	i. Class D			250.00
	ii. Class K			350.00
	C. CAT C - Electrical Works (Class E)			70.00
	D. CAT D - Plumbing Works (Class G)			80.00
52	Cooking/Household Utensil Sales		Per Annum	100.00
53	Cosmetic/Personal Care/Hair Product Sales		Per Annum	
	CAT B - Wholesale Only			800.00
	CAT C - Retail			300.00
	CAT D - Tabletop			60.00
54	Courier Services		Per Annum	
	CAT C - Small Companies			924.00
	CAT D - Others			420.00
55	Curtains/Carpets etc. Sales		Per Annum	100.00
56	Dislodging Companies		Per Annum	
	CAT 'A'			500.00
	CAT 'B'			300.00

<i>Main Item</i>	<i>Sub Item</i>	<i>Description of Item</i>	<i>Frequency/Measure</i>	<i>2025</i>
58	Dressmakers/Tailors		Per Annum	
	CAT A - Large Scale			60.00
	CAT B - Medium Scale			40.00
	CAT C - Small scale			26.00
ii	<i>Water (Borehole Drilling Companies)</i>			
	CAT A - Exploration & Prospecting - (Large)			30,000.00
	CAT B - Exploration & Prospecting - (Small)			20,000.00
60	Driving Schools		Per Annum	234.00
61	Educational Institutions – Private		Per Annum	
i.	<i>Pre-school Facilities</i>			
	CAT A - Day Care/Crèche/Nursery/KG/ pre -school			800.00
	CAT C - Day Care/Crèche/Nursery			500.00
ii.	<i>Primary Schools/Junior High Schools</i>			
	CAT 'A'			2,000.00
	CAT 'B'			1,500.00
	CAT 'C'			700.00
iii.	<i>Senior High/Technical Schools</i>			
	CAT 'A'			2,500.00
	CAT 'B'			1,500.00
	CAT 'C'			700.00
iv.	<i>Training & Vocational Institutions</i>			
	CAT A - Fashion Designing School Catering School			850.00
v.	<i>Tertiary Schools</i>			
	CAT B - Degree and above			6,500.00
	CAT C - Diploma			3,500.00
	CAT D - Certificates			2,500.00
vi.	<i>Computer Schools/ Training Centre</i>			1,500.00
vii.	<i>Special Tutoring (Professional Part-Time Classes/Remedial School)</i>			2,500.00
viii.	<i>Media Schools</i>			151.00
62	Egg Dealers		Per Annum	
	CAT A - Wholesale			62.00
	CAT B - Retail Shops			39.00
63	Electrical Appliances (New & Second-hand)		Per Annum	
	CAT A - Retailers			416.00
	CAT B - Tabletop			50.00
64	Electrical Security Fencing Companies		Per Annum	
	CAT A - Large Scale			302.00
	CAT B - Small Scale			151.20
65	Electronic/Home Appliances/Shops (New & Second Hand)		Per Annum	
	CAT C - Wholesalers cum Retailers			800.00
	CAT E - Retailers			312.00

Main Item	Sub Item	Description of Item	Frequency/Measure	2025
66		Electronic/Home Appliance Part Dealers	Per Annum	100.00
67		Electronic Media (Radio) Operators	Per Annum	
	CAT C - District			624.00
	CAT D - Community			500.00
	CAT E - Information Centres (Urban)			78.00
	CAT F - Information Centres (Rural)			52.00
68		Electronic Media (Television) Operators	Per Annum	
	CAT A - Large Scale			2,500.00
	CAT B - Medium Scale			2,000.00
	CAT C - Small Scale			1,500.00
69		Embossment Centres	Per Annum	
	CAT A - Stickers' Distributors			50.00
71		Fabric Dealers – Sales	Per Annum	150.00
72		Feed Sellers	Per Annum	
	CAT A - Wholesalers			150.00
	CAT B - Distributors			100.00
	CAT C - Retailers			36.00
73		Financial Institutions (Banking)	Per Annum	
	CAT B – Branch/District Office			10,000.00
	CAT C - Rural Bank			1,050.00
	CAT D - Agency Office (Rural Bank)			3,000.00
ii.	Micro-Finance Institutions			
	- Saving and Loans Company/Credit Unions			
	CAT C - Branch Office			1,500.00
	CAT E - Susu Collectors			105.00
	- Money Lending			200.00
	- Mobile Money			100.00
75		Funeral Homes and Mortuaries	Per Annum	
	CAT A - Morgue, hearse, cremation, pall bearers and other facilities (Large Scale)			5,040.00
	CAT B - Morgue, hearse, cremation, pall bearers & other facilities (Medium Scale)			2,940.00
	CAT C - Morgue only			1,680.00
76		Funeral – Undertaker's License	Per Annum	300.00
77		Furniture Showroom	Per Annum	
	CAT A - Medium Scale			700.00
	CAT B - Small scale			500.00

<i>Main Item</i>	<i>Sub Item</i>	<i>Description of Item</i>	<i>Frequency/Measure</i>	<i>2025</i>
78	Gaming & Lottery			
	Registration – game centers			
	Ghanaian			1,500.00
	Foreigners			2,500.00
	CAT A – Foreigners		Per Machine	500.00
	CAT B – Ghanaians		Per Machine	300.00
78	General Goods - Sales (e.g. Generator, Water pump, Chain saw, etc)		Per Annum	
	CAT B – Medium			200.00
	CAT C – Small			100.00
79	Glass Sellers (Tainted /Plain)		Per Annum	
	CAT B - Medium Scale			200.00
	CAT C - Small Scale			100.00
80	Gold/Diamond Dealers		Per Annum	
	CAT A - Refinery			1,500.00
	CAT B – Merchants			780.00
	CAT C – Agents			650.00
	CAT D - Goldsmith			390.00
81	Hair & Beauty Service Providers		Per Annum	
	CAT A - Big Salon			78.00
	CAT B - Small Salon			46.00
83	Health Facilities – Private		Per Annum	
i.	Hospitals/Clinics			
	CAT A - Specialized (Chiropractic /Homeopathic etc.)			1,512.00
	CAT B - In and Outpatient			1,050.00
	CAT C - Outpatient			336.00
ii.	Maternity Homes		Per Annum	
	CAT A - General Services			78.00
	CAT B - Midwifery Services			150.00
v.	Medical Laboratory Facilities			
	CAT A - General Services			500.00
	CAT C - Ordinary Services			300.00
vi.	Physiotherapy Centres		Per Annum	300.00
vii.	Licensed Herbal Medicine Units			
	CAT A - Clinic and Medicine Producers (Local)			750.00
	CAT B - Clinic Only (Local)			500.00
	CAT C - Medicine Producers Only (Local)			325.00
	CAT D - Herbal Shops (Local)			130.00
	CAT E - Shop on wheel (Mobile)			182.00
84	Hearse/Ambulance Services		Per Annum	
	CAT B - Medium Scale (3-5 Vehicles)			252.00
	CAT C - Small Scale (1-2 Vehicles)			126.00

<i>Main Item</i>	<i>Sub Item</i>	<i>Description of Item</i>	<i>Frequency/Measure</i>	<i>2025</i>
85	Ice Cream/Yoghurt Dealers		Per Annum	
	CAT E - Wholesale/Depot			210.00
	CAT F - Retail			168.00
86	Interior/Event Decorators		Per Annum	200.00
87	Jewellery Shops		Per Annum	
	CAT B - Retail (Medium)			800.00
	CAT C - Retail (Small)			168.00
89	Key Cutters		Per Annum	50.00
91	Landscapers/Horticulturalists		Per Annum	75.60
92	Laundry Services		Per Annum	100.00
93	Licensed Arms & Ammunition Dealers		Per Annum	4,000.00
94	Livestock Farms		Per Annum	
	CAT B - Large-sized			390.00
	CAT C - Medium-sized			260.00
	CAT D - Small-sized			156.00
	CAT E - Very Small-sized			52.00
95	Lottery Business Operators		Per Annum	
	CAT A - National Marketing Companies/Agents			2,500.00
	CAT B - Lotto Receiver			100.00
96	Lumber Business (Including Saw Mill)		Per Annum	
	CAT 'A'			4,000.00
	CAT 'B'			2,500.00
	CAT 'C'			1,500.00
97	Markets & Other Facilities' Management Companies		Per Annum	8,000.00
98	Mattress/Foam Products Dealers		Per Annum	
	CAT B - Wholesalers with showrooms			400.00
	CAT C - Retailers			100.00
99	Medical Supply Companies		Per Annum	500.00
100	Metal Fabricators		Per Annum	
	CAT A - Filling Station Sheds/Trailers/Underground Tanks Moulding			10,000.00
	CAT B - Agro Processing Machines Surface Tanks			1,000.00
	CAT C - Domestic Milling Machines			500.00
	CAT D - Canopies and Scaffolding			200.00

<i>Main Item</i>	<i>Sub Item</i>	<i>Description of Item</i>	<i>Frequency/Measure</i>	<i>2025</i>
		CAT E - Pot, Coal pots and Sheet moulders		100.00
		CAT F - Chairs and beds, etc.		80.00
101	Milling Businesses (For Food)		Per Annum	84.00
102	Mineral Water Producers		Per Annum	
	CAT A - Bottled, Sachet & Filtered Water			1,300.00
	CAT B - Bottled & Sachet Water			800.00
	CAT C - Sachet Water			260.00
103	Mineral Water Distribution/Sales		Per Annum	
	CAT A - Depot			234.00
	CAT C - Retail			78.00
108	Mobile Phone & Accessories Sales/Assembling/Repairs		Per Annum	500.00
109	Mobile Phone Cards Sales		Per Annum	60.00
110	Mobile Sales Vans (Per Vehicle)		Per Annum	50.00
111	Musical Instrument Sales		Per Annum	100.00
112	Non-Governmental Institutions Registration		Onetime payment	
	CAT A - International NGOs/CSOs			300.00
	CAT B - Local NGOs/CSOs			200.00
	CAT C - Community CSOs/CSOs			80.00
113	Non-Governmental Institutions (Renewal)		Per Annum	
	CAT A - International NGOs/CSOs			104.00
	CAT B - Local NGOs/CSOs			78.00
	CAT C - Community NGOs/CSOs			39.00
114	On-line Trading		Per Annum	294.00
115	Paper Product Companies		Per Annum	378.00
116	Pharmaceutical Companies		Per Annum	
	CAT A - Pharmacy/Chemist Shop (Large)			1,200.00
	CAT B - Pharmacy/Chemist Shop (Medium)			800.00
	CAT C - Licensed Chemical Shop			500.00
117	Photographers / Video Operators		Per Annum	
	CAT A - Photo Shops/Studio			62.00
	CAT B - Individual video and photography operators			23.00
118	Plastic Product Sales (Including Water tanks)		Per Annum	240.00

<i>Main Item</i>	<i>Sub Item</i>	<i>Description of Item</i>	<i>Frequency/Measure</i>	<i>2025</i>
119	Plywood Sellers		Per Annum	
	CAT 'A' medium			240.00
	CAT 'B' small			180.00
120	Poultry Farms		Per Annum	
	CAT A - Above 2000 Birds			300.00
	CAT B - Up to 2000 Birds			200.00
	CAT C - Up to 1000 Birds			150.00
	CAT D - Up to 500			100.00
124	Private Security		Per Annum	
	CAT 'A'			2,100.00
	CAT 'B'			1,500.00
	CAT 'C'			900.00
125	Professional Firms/Individuals		Per Annum	
i.	<i>Architectural, Auditing, Accounting, Engineering, Legal Firms etc</i>			800.00
ii.	<i>Draughtsmanship Business</i>			250.00
126	Quarry/Sand Operators		Per Annum	
	CAT A - Mechanized Quarry (Large)			1,500.00
	CAT B - Mechanized Quarry (Small)			1,000.00
	CAT C - Sand Winning			200.00
	CAT D - Stone Contractors			100.00
	CAT E - Manual Stone Crackers/Labourers			50.00
128	Recycling Plants/Companies		Per Annum	1,500.00
129	Electrical Appliance Repairs (e.g. refrigerator, air condition, iron, etc.)			150.00
130	Refuse Dump Container Managers		Per Annum	182.00
131	Registration of Associations & Religious Bodies		Per Annum	200.00
132	Rubber Stamp Makers		Per Annum	50.00
133	Safety Goods/Accessories		Per Annum	
i	<i>Protective Wares</i>			500.00
ii	<i>Fire Extinguisher Dealers</i>			150.00
134	Scrap Metal Dealers (Including Mine Scrap)		Per Annum	
	CAT A - Medium Scale (Depot)			700.00
	CAT B - Small Scale (Collection Points)			200.00

<i>Main Item</i>	<i>Sub Item</i>	<i>Description of Item</i>	<i>Frequency/ Measure</i>	<i>2025</i>
135	Service/Filling Stations		Per Annum	
	CAT A - Multi Purpose - Medium (e.g. Fuel, Shopping Centre, Vulcanizing, Washing bay etc.)			3,500.00
	CAT B - Fuel and Shopping Centers			3,000.00
	CAT C - Fuel, and Washing Bay			2,500.00
	CAT D - Fuel Only			2,000.00
	CAT E - Surface Tank Points			100.00
	CAT F - Kerosene			400.00
	CAT G - LPG Retail Points of CAT A			1,000.00
	CAT H - LPG Retail Points of CAT B			500.00
	CAT I - LPG Only			500.00
136	Signage Writers		Per Annum	
	CAT A - Electronic			208.00
	CAT B - Manual			130.00
137	Spare Parts Sales Outlets (Second-hand)		Per Annum	
	Category A - Retailers			120.00
	Category B - Kiosk/Tabletop			50.00
139	Telecommunication Companies		Per Annum	
i.	<i>Internet (Data) Services Providers</i>			2,000.00
ii.	<i>Phone and Internet Services Providers</i>			
	CAT C - Service Centers			5,000.00
	CAT D - Outsourced Service Centers			3,000.00
iii.	<i>Tower Infrastructure Centers</i>			8,000.00
141	Timber Products Retail Outlets		Per Annum	
	CAT A - Large scale			600.00
	CAT B - Medium scale			350.00
	CAT C - Small scale			250.00
142	Toilet Operators (Private)		Per Annum	
	CAT A - Up to 24 Seater			150.00
	CAT B - 9-16 Seater			100.00
	CAT C - Up to 8 Seater			50.00
143	Tourism Licensed Facilities – Accommodation facilities		Per Annum	
i.	<i>Hotels/ Beach Resorts/ Motels</i>			
	CAT C - Three Star			1,500.00
	CAT D - Two Star			1,000.00
	CAT E - One Star			260.00
ii.	<i>Guest Houses (4-9 Rooms)</i>			500.00
iii.	<i>Budget Hotels</i>			350.00
iv.	<i>Hostels (Private):</i>			
	CAT A - Above 50 Beds			1000.00

Main Item	Sub Item	Description of Item	Frequency/Measure	2025
	CAT B - 21-50 Beds			750.00
	CAT C - Up to 10 Beds			450.00
C. Body Building Gym				200.00
D. Eating/Catering Houses				
i. Restaurants				
	CAT A- Grade 1			676.00
	CAT B- Grade 2			416.00
ii. <i>Informal Catering Services</i>				
- Traditional Catering Establishments (chop bars)				156.00
- Drinking Bars/ Snack Bars				320.00
- Local Fast Food Vendors				78.00
ii. Pub				400.00
145	Transport Unions (Lorry park Operations)		Per Annum	
	CAT 'A'			300.00
	CAT 'B'			200.00
146	Tyre/Battery Dealers – New		Per Annum	600.00
147	Tyre/Battery Dealers – Used		Per Annum	
	CAT A - Wholesale			500.00
	CAT B - Retail			200.00
	CAT C - Wayside			50.00
150	Vehicle Stickers for Embossment		Per Annum	
i. General				
	Taxi			35.00
	Heavy Duty			50.00
	Light Duty			45.00
	Tricycles/ Motorcycles (Per Unit)			35.00
ii. Buses/Trotro				35.00
151	Veterinary Clinic/Hospital		Per Annum	700.00
152	Warehouse (Private)		Per Annum	
i. <i>Customs Bonded Warehouse/Container Depot</i>				4,500.00
ii. <i>Un-bonded Warehouse</i>				
	CAT A - 100m x 70m			8,000.00
	CAT B - 80m x 50m			3,000.00
	CAT C - 60m x 30m			1,500.00
	CAT D - Others			300.00
154	Windscreen Dealers		Per Annum	250.00
155	Windscreen Repairers		Per Annum	100.00

8.2 FEES

Main Item	Sub Item	Description of Item	Frequency/ Measure	2025
1	Burial (Cemetery) Fees			
	i. General		Per Burial	
	CAT B - 1 -17 years			30.00
	CAT C - Adults (Above 18 years)			260.00
	CAT D - Tombstone e.g. marble, terrazzo, vault			1,560.00
	ii. Grave space reservation - Public Cemetery			
	CAT A - Allocation		Onetime Payment	1,560.00
	CAT B - Renewal/ Maintenance		Per Annum	312.00
	iii. Cremation			
	CAT A - Foreigners			312.00
	CAT B - Non Association Members, Ghanaians			208.00
	CAT C - Association Members, Ghanaians			156.00
	vi. Burials at Home		Per burial	25,000.00
	vii. Exhumation of Corpse		Per Court Order	600.00
2	Business/Product Promotion		One Week	150.00
3	Calibration of Noise Emission		Per Visit	
	CAT A - Large groups			490.00
	CAT B - Medium groups			350.00
	CAT C - Small groups			210.00
4	Conservancy			
	i. Franchised			
	Franchise - Public Toilet Operators		Per Month	
	CAT A – Medium			100.00
	CAT B - Small			80.00
	KVIP		Per Visit	0.42
	ii. Assembly Operated			
	Public Toilet		Per Visit	0.7
5	Crusade Outreach /Concert Programmes		Per Day	30.00
6	Environmental Health Inspection and Certificate fee		Per Visit	
	i. Application Forms			6.00
	ii. Suitability (Health) Certification			
	CAT A - Hotels and Restaurants			156.00
	CAT B - Chop and Drinking Bars			50.00
	CAT C - Food Vendors			65.00
7	Export/Conveyance			
	i. Animals			
	Cow (Local Heardsmen)		Per animal	17.00
	Sheep, Goats, Pigs, Donkey, Dog etc.		Per animal	16.00
	Fish		Per basket	5.00

<i>Main Item</i>	<i>Sub Item</i>	<i>Description of Item</i>	<i>Frequency/ Measure</i>	<i>2025</i>
	Bush Meat		Per animal	3.00
v.	<i>Charcoal</i>		Per bag	3.00
	- Articulated Truck		Per load	35.00
	- Kia Truck		Per load	15.00
vii.	<i>Fruits (Banana, Mango, Pawpaw, Pineapple, Pear, Oranges etc.)</i>		Per crate/bag/basket	2.00
	Coconut		Per load	5.00
viii.	<i>Lotto Opertors</i>			
	Agency Registration			5,000.00
	CAT A- Medium		Per Kiosk	500.00
	CAT B- Small			300.00
xi.	<i>Stones/Quarry/Gravel Products</i>			
	- Above 7 Tonnes		Per load	21.00
	- Up to 7 Tonnes		Per load	16.80
xii.	<i>Sand including river and sea sand</i>			
	- Above 7 Tonnes		Per load	16.8
	- Up to 7 Tonnes		Per load	10.00
xiii.	<i>Roots and Tubers</i>			
	Yam 100 pieces			7.00
	Yam - Kia Truck		Per load	15.00
	Cocoyam, Cassava, Potato		Per Maxi bag	5.00
xiv.	<i>Vegetable dealers</i>		Per bag/crate/basket	1.68
xv.	<i>Palm Oil, Coconut Oil, Groundnut Oil</i>		Per gallon (4.5 Litres)	3.00
9	Lorry Park Fee			
i.	<i>Commercial Vehicles</i>		Per day	
	Taxi/Hiring			6.00
	Mini Bus Up to 12-23 seater			3.00
	Articulated truck			9.00
	Tipper truck			
	Lorry park Overseer (Book men)			1.00
	Rig Saw (Yellow Tricycle)			1.00
	Non-Lorry Park Mobile Vehicles (e.g. Taxi)			4.00
10	Market		Per day/night	
	Market Tolls (Daily/ Night Tolls)			1.00
11	Marriage Fees			
	Customary Marriage		Per Registration	210.00
	Divorce Certificate (Customary)		Per Document	210.00
	Registrar's Certificate		Per Document	30.00
	Certificate of Marriage		Per Document	30.00
	Certified True Copy		Per document	70.00
	Filing of Notice/Caveat (First)			60.00

<i>Main Item</i>	<i>Sub Item</i>	<i>Description of Item</i>	<i>Frequency/ Measure</i>	<i>2025</i>
		Filing of Notice/Caveat (Final)		70.00
		Search Fee (for marriage registration)		30.00
		Use of Assembly's Hall - Marriage Ceremony	Per 30 Minutes	70.00
		Registration of Public Preachers		
	CAT A			400.00
	CAT B			300.00
		Registration of Churches for Marriage	Per Church	2,000.00
12		Re-allocation Fees for Assembly Store/Stall	One Time Payment	
	i. <i>Stall</i>			
		CAT B - Satellite Markets		504.00
		CAT B - Satellite Markets		924.00
13		Slaughter House		
		Slaughter of Cow/Donkey	Per animal	30.00
		Slaughter of Sheep/Goat/ Pig	Per animal	12.00
		8.3 FINES		
1		Building Offences		
	i. <i>Penalty for development without permit</i>		50% of permit (in addition to principal)	
	ii. <i>Occupying Newly Completed Developments without Occupancy (Habitation) Certificate</i>		50% of permit (in addition to principal)	
	iii. <i>Penalty For Unauthorized Placements</i>		50% of permit (in addition to principal)	
	iv. <i>Penalty for Refurbishment/ Renovation without permit</i>		50% of permit (in addition to principal)	
	v. <i>Penalty for development in unauthorized places</i>		50% of permit (in addition to principal)	
	vi. <i>Penalty for Violating 'Stop-Work' Order</i>		50% of permit (in addition to principal)	
	vii. <i>Installation of Radio/TV/Internet/Communication Mast & Others - Refusal to obtain permit</i>		50% of permit (in addition to principal)	
2		Environmental Health/Safety/ Sanitation Offences		
	i. <i>Defecating at unauthorized places</i>		50.00	
	ii. <i>Urinating at unauthorized places</i>		10.00	
	iii. <i>Selling at unauthorized places</i>		30.00	
	iv. <i>Indiscriminate disposal/burning of refuse</i>			
	Industrial Area		1,000.00	
	Commercial Area		350.00	
	Residential Area		250.00	
	Office Area		200.00	

Main Item	Sub Item	Description of Item	Frequency/ Measure	2025
	v. <i>Unpaid Fees for Refuse Collection Services</i>		50% of amount owed (in addition to principal)	
	vi. <i>Weedy grounds</i>	Business/Commercial premises		780.00
		Residential premises		156.00
	vii. <i>Refusal to Re-plant Tree (after property development)</i>	Industrial		78.00
		Individual		120.00
	viii. <i>Refusal to pay for Environmental Health Permit</i>		50% of the principal (in addition to principal)	
	ix. <i>Refusal to comply with abatement</i>	CAT A - Industrial		320.00
		CAT B - Commercial		260.00
		CAT C - Residential		200.00
	x. <i>Excessive Noise Making</i>	CAT A - Large groups		150.00
		CAT B - Medium groups		80.00
		CAT C - Small groups		50.00
		CAT D - Others (Special Permit)		30.00
	xi. <i>Cutting of trees without permit</i>		Per Tree	300.00
3	Impounding – Stray Animals		Per animal/ day	
	i. <i>Collection - Sheep/ Goat/ Pigs/Dogs</i>			22.00
	ii. <i>Collection - Donkey/ Horse/ Cow</i>			39.00
	iii. <i>Feeding - Sheep/ Goats</i>			8.00
	iv. <i>Feeding - Pigs</i>			30.00
	vi. <i>Feeding - Donkey/ Horse/Cow</i>			16.00
4	Miscellaneous Offences		Per Case	
	i. <i>Removal/Missing Property number plate</i>			60.00
	ii. <i>Removal/Destruction/Defacing of Street Name Signage 120% of replacement cost</i>			
	iii. <i>Destruction of Street Light Poles/Other Road furniture 120% of replacement cost</i>			
	iv. <i>Posting of bills at unauthorized places</i>			60.00
	v. <i>Failure to pay BOP/Rate/ Rent 30% of amount owed (in addition to principal)</i>			
	viii. <i>Penalty for bounced cheques 50% of cheque value</i>			
	vii. <i>Refusal to obtain vehicle sticker</i>		Per Case	
		CAT A - Articulated/ Tipper Trucks		90.00
		CAT B - Commercial/Private Vehicles		50.00
	viii. <i>Refusal to emboss sticker</i>		Per case	120.00
	ix. <i>Refusal to acquire Taxi Driver License</i>		Per case	30.00
7	Unauthorized Diversion		Per case	
	i. <i>Diversion of river/stream course</i>			15,000.00

<i>Main Item</i>	<i>Sub Item</i>	<i>Description of Item</i>	<i>Frequency/Measure</i>	<i>2025</i>
	ii. <i>Diversion of drains</i>			7,000.00
	iii. <i>Channeling of sewage waste into drains</i>			7,000.00
8	Illegal/Un-licensed Activities		Per Case	
	Gold Buying & Sales			15,000.00
	Logging and sale of logs			15,000.00
	Mining (Galamsey)			25,000.00
	Production and sale of Ammunitions			20,000.00
	Quarry Operations			15,000.00
	Sand Winning			15,000.00

8.4 RATES

<i>No.</i>	<i>Main Categories</i>	<i>Sub Categories</i>	<i>Rate</i>	<i>Multiplier</i>
	Basic Rate	Per person		2.00
	Unassessed Properties - Flat Rate Categories			
1	Residential Properties			
	Type 1 communities	Mud/Swish/Landcrete	20	*Number of Rooms
		Con- or Sandcrete/Brick/Steel 1 Room	20	*Number of Rooms
		Con- or Sandcrete/Brick/Steel 2-3 Rooms	20	*Number of Rooms
		Con- or Sandcrete/Brick/Steel 4-7 Rooms	18	*Number of Rooms
		Con- or Sandcrete/Brick/Steel 8-10 Rooms	16	*Number of Rooms
		Con- or Sandcrete/Brick/Steel 11-15 Rooms	15	*Number of Rooms
		Con- or Sandcrete/Brick/Steel 16 & above Rooms	15	*Number of Rooms
2	Type 2 Communities		20	*Number of Rooms
	Mud/Swish/Landcrete			
		Con- or Sandcrete/Brick/Steel 1 Rooms	20	*Number of Rooms
		Con- or Sandcrete/Brick/Steel 2-3 Rooms	20	*Number of Rooms
		Con- or Sandcrete/Brick/Steel 4-7 Rooms	18	*Number of Rooms
		Con- or Sandcrete/Brick/Steel 8-10 Rooms	15	*Number of Rooms
		Con- or Sandcrete/Brick/Steel 11-15 Rooms	14	*Number of Rooms
		Con- or Sandcrete/Brick/Steel 16 & above Rooms	14	*Number of Rooms
3	Type 3 /	Mud/Swish/Landcrete	15	Fixed Rate
		Con- or Sandcrete/Brick/Steel 1 Rooms	15	Fixed Rate
		Con- or Sandcrete/Brick/Steel 2-3 Rooms	12	*Number Rooms
		Con- or Sandcrete/Brick/Steel 4-7 Rooms	10	*Number Rooms
		Con- or Sandcrete/Brick/Steel 8-10 Rooms	9	*Number Rooms
		Con- or Sandcrete/Brick/Steel 11-15 Rooms	9	*Number Rooms
		Con- or Sandcrete/Brick/Steel 16 & above Rooms	9	*Number Rooms

No.	Main Categories	Sub Categories	Rate	Multiplier
4	Commercial Properties	Hotels (stars) Hotels (Budget/Guest House) Financial Institutions ECG Properties Telecom Properties Filling Stations & associated facilities Warehouses/Cocoa Sheds Shops / Offices	70 50 2,000 1,000 per transformer 1,000 per mast 1,000 Fixed Rate 1,500 Fixed Rate 50	*Number Rooms *Number Rooms 2,000 1,000 per transformer 1,000 per mast 1,000 Fixed Rate 1,500 Fixed Rate *Number Rooms/Shops/Offices
5	Mixed used Properties –			
	NB: Properties with less than 10% residential use or purpose are to be rated as either commercial, industrial, civic etc. properties			
	Urban - Composite Building with more than 60% Residential		20	*No of Room/Shops/Offices
	Urban - Composite Building less than 30 % Residential		35	*No of Room/Shops/Offices
	Urban - Property with dwelling unit for Home Business		20	*No of Room/Shops/Offices
	Rural - Composite Building with more than 50% Residential		15	*No of Room/Shops/Offices
	Rural - Composite Building less than 50% Residential		20	*No of Room/Shops/Offices
	Rural - Residential Property with dwelling unit for Home Business		10	*Number Room/Shops/Offices
6	Light Industrial Properties			
	Cat A Large scale		7,500	Fixed Rate
	Cat B Medium scale		5,000	Fixed Rate
	Cat C Small scale		2,500	Fixed Rate
	Agric Production Industries		5,000	Fixed Rate
7	Heavy Industrial Properties			
	Cat A Very Large scale		20,000	Fixed Rate
	Cat B Large scale		15,000	Fixed Rate
	Cat C Medium scale		10,000	Fixed Rate
	Cat D Small scale		5,000	Fixed Rate
8	Civic-, Educational-, Health-, Agricultural Properties			
	Stadium/Park	200		Fixed Rate
	Basic School (Pre-/Primary-/Junior-)	50	*Number Class-/Office-Rooms	
	Second Cycle School (Senior High, Technical, Vocational)	5	*Number Class-/Office-Rooms	
	Tertiary Education	100	*Number Class-/Office-Rooms	
	Private Health Facilities (Hospital/Clinics/Med. Labs/Morgue /Gym)	100	*Number Rooms	
	Agriculture Production Building (Non - Industrial)	1500	Fixed Rate	
	Other Farm Structures	1000	Fixed Rate	

8.5 PERMITS

NO	TYPE OF BUILDING/ STRUCTURE	TOTAL FLOOR AREA	RATE	GH¢
1. BUILDING/DEVLOPMENT PERMIT				
A	Residential Building	M2 (meters square)		950.00
B	Commercial Building	M2 (meters square)		1200.00
C	Septic Tank			15,000.00
D	Fence Wall M			400.00
E	Big Fence Wall Gate <	1.5m wide	No	5,000.00
F	Small Fence Wall Gate >	1.5 wide	No	3,000.00
G	Land scaping / Car Parking	M ² (meters square)		85.00
H	Play Field / Basketball Pitch /Law Tennis Court No			600.00
I	Development Application Form			300.00
J	Submission			150.00
K	Monitoring			200.00
L	House and Directional Sign			900.00
M	Summer Hut			600.00
N	Swimming Pool			500.00
O	Fountain			200.00
P	Multiplying factor 0.400% on the above constitute the permit fee			
Q	Mast Permit (Installation)	One Time Payment		
	15 Metres			9,000.00
	30 Metres			10,000.00
	35 Metres			15,000.00
	Above 35 Metres			25,000.00
2. Validation of Spatial Data		One Time Payment		
-	Site Plan Extract			
	0.5 acre			200.00
	5 acre - 10 acre (Local Plan			1,500.00
	Beyond 11 acres (Local)			3,500.00
	Quick Search (Endorsed)			150.00
-	Zoning Comments			250.00
-	Surveying/Demarcation			
	0.16 acre			200.00
	0.17 acre - 0.32 acre			400.00
	0.33 acre - 1 acre			600.00
	Above 1 acre			1,000.00
3. PERMIT RENEWAL FEES				
	Residential			500.00
	Commercial			600.00

NB: Commercial Buildings (Hotels, Warehouses, Clinics, Churches, Mosques) Violation of Stop Work Order after Period to show Documents Penalty of 3 times actual permit fee

Building without Permit Illegal Development - Penalty of 3 times actual permit fee or Court Action or Both

NO	TYPE OF BUILDING/ STRUCTURE	TOTAL FLOOR AREA	RATE	GH₵
4.	TEMPORARY STRUCTURE			
	Metal Kiosk (Medium)	14"x14"-14"x20"		250.00
	Metal Kiosk (Large)	14"x20"- 14"x30"		350.00
	Metal/ container renewal fee			50.00
5.	CHANGE OF USE			
	A. Land Use Changes			
	i. <i>Residential to Commercial</i>			
	Less than 1acre			3,750.00
	1-5 acres			6,000.00
	ii. <i>Residential to Educational</i>			
	Less than 1acre			3,000.00
	1-5 acres			4,500.00
	iii. <i>Residential to Civic</i>			
	Less than 1acre			4,500.00
	1-5 acres			6,000.00
	iv. <i>Residential to Light</i>			
	Less than 1acre			7,500.00
	1-5 acres			10,500.00
	v. <i>Industrial to Other Issues</i>			
	Less than 1acre			9,000.00
	1-5 acres			11,250.00
	vi. <i>Educational to Other Issues</i>			
	Less than 1acre			6,000.00
	1-5 acres			9,000.00
	vii. <i>Open Space to Other Issues</i>			
	Less than 1acre			9,000.00
	1-5 acres			11,250.00
	B. Publication of Approved			6,000.00
	C. Approval of Local Plan			
	5 to 100 Acres			7,500.00
	101 to 200 Acres			15,000.00
	Above 201 Acres			37,500.00
6.	Permit to Repair/Renovate			
	i. <i>Telecommunication Mast</i>	Per Installation		50,000.40
	ii. <i>Permanent Structures</i>	Cost of Construction		0.40 %
	D. 1412033 Temporary Structure	Per Meter Square		52.5

SCHEDULE OF COMMUNITIES

*Type 1 communities

Etire, Fankyenebra, Abakomadi, Dadease, Nyinasinase, Agogo, Abakomadi, Adwafo, Toase, Nkawie, Nkawie Kuma, Nkaakom New site

*Type 2 communities

Sepaase, Ahodwo, Amoabeng, Bodwesango, Hiawu-Besease, Huruye, Amadum-Adankwame, Asakraka, Nkaakom Old site, Anlo Nkwanta, Wioso, Gyankobaa, Kobeng, Akrofrom, Mim, Nerebehi, Afari, Amanchia, Kobeng, Seidi

*Type 3 communities

Ntabaunu, Bankyease, Ahwiaa, Akuapim, Brosanko, Darkoa, Anyamesem, Sewua, Nyamebekyere, Kyereyaase, Odumasi, Wagadugu, Brahabebome, Sampron, Zibukrom, Fankamawe, Gyasikrom

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MR. ERIC ANARFI

Mun. Co-ordinating Director

HON. NANA YIM AWERE ABABIO

Presiding Member