REPUBLIC OF GHANA

MFANTSEMAN MUNICIPAL ASSEMBLY

P. O. BOX SP 28, SALTPOND
DIGITAL ADDRESS: CM-0019-6765

My Ref. No. .....

Your Ref No. .....

Date: 23RD SEPTEMBER 2025

RATE IMPOSITION AND FEE FIXING RESOLUTION

2026

REPUBLIC OF GHANA

MFANTSEMAN MUNICIPAL ASSEMBLY

P. O. BOX SP 28, SALTPOND
DIGITAL ADDRESS: CM-0019-6765

My Ref. No. .....
Your Ref No. .....
Date: 31st October, 2025

APPROVAL STATEMENT

At a General Assembly Meeting, held on 30th October 2025, at the Municipal Assembly Hall in Saltpond, the house unanimously resolved and approved the Municipal Assembly's Fee-Fixing Resolution for the 2026 Fiscal Year.

HON. EMMANUEL AMANKWAH BUGYEI
(PRESIDING MEMBER)

JUSTICE AMOAH
(MUNICIPAL COORDINATING DIRECTOR)

Tel.: +233(0)312299471/312299671
Email: info@mfantsemanma.gov.gh
Website: www.mfantsemanma.gov.gh

8.1 LICENCES/PERMITS

8.1.1 Business Licenses

Main Item	COA Code	Sub item	Description of Item	Frequency/ Measure	2026 Municipal
1	**1422011**		**Adinkra Designers/Kente/Smock Weavers & Sellers**	**Per Annum**	
			CAT A - Weavers & Sellers (Large)		550.00
			CAT B - Weavers Only (Large)		450.00
			CAT C - Sellers Only (Large)		250.00
			CAT D - Weavers & Sellers (Medium)		200.00
			CAT E - Weavers Only (Medium)		100.00
			CAT F - Sellers Only (Medium)		150.00
			CAT G - Weavers & Sellers (Small)		90.00
			CAT H - Weavers Only (Small)		75.00
			CAT I - Sellers Only (Small)		70.00
			Registration (CAT A-CAT D)	***One-Time***	***200.00***
			Registration (CAT E- I)	***One-Time***	***150.00***
2	**1422046**		**Advertising Companies**	**Per Annum**	
			CAT A - Platinum (minimum of 10 staff)		1,500.00
			CAT B - Gold (minimum of 5 staff)		1,100.00
			CAT C - Silver (minimum of 3 staff)		670.00
			Registration (CAT A)	***One-Time***	***2,000.00***
			Registration (CAT B)		***500.00***
			Registration (CAT C)		***300.00***
3	**1422271**		**Agro Chemical/Farm Inputs Dealers**	**Per Annum**	
			CAT G - Distributors		700.00
			CAT H - Retailers (Large)		500.00
			CAT I-Retailers (Medium)		350.00
			CAT J-Retailers (Small)		250.00
			Registration CAT G	***One-Time***	***500.00***
			Registration CAT H	***One-Time***	***350.00***
4	**1422271**		**Agro Machine Dealers**	**Per Annum**	
			CAT A - Manufacturers		750.00

			CAT B - Importers		600.00
			CAT C-Distributers		450.00
			CAT D - Retailers		300.00
			Registration CAT A&B	***One-Time***	***500.00***
			Registration CAT C&D	***One-Time***	***350.00***
5	1422032		**Akpeteshie (liquor) Dealers**	Per Annum	
		i.	***Manufacturers (Distillers)***		
			CAT A - Large Scale		500.00
			CAT B - Medium Scale		200.00
			CAT C - Small Scale		100.00
		ii.	***Distributors***		
			CAT A - Large scale		500.00
			CAT B - Medium Scale		200.00
			CAT C - Small Scale		100.00
		iii.	***Home Based/Farm Site***		
			CAT A - Pito (daily brewing)		100.00
			CAT B - Palm Wine Tappers		75.00
		iv.	**Akpeteshie Sellers Only**		90.00
			Registration-Manufacturers		***300.00***
			Registration-Distributors		***250.00***
			Registration-Home Based & Sellers		***150.00***
6	1422277		**Aluminium Fabricators (Doors/Windows/Frame)**	Per Annum	
			CAT A - Large Scale		2,000.00
			CAT B - Medium Scale		1,800.00
			CAT C - Small Scale		1,000.00
			CAT D - Others		500.00
			Registration		***150.00***
7	1422278		**Aluminium Pot Dealers ('Dadesen')**	Per Annum	
			CAT A - Manufacturers		350.00
			CAT B - Distributors		200.00
			CAT C - Retailers		150.00
			Registration		***150.00***
8	1422021		**Aluminium Manufacturing**	Per Annum	
			CAT A - Smelting		16,000.00
			CAT B - Multiple Product Lines		12,000.00
			CAT C - Roofing Sheets only		7,500.00
			CAT D - Saucepan		4,500.00
			Registration		***150.00***
9	1422112		**Aluminium Product Distributors**	Per Annum	

			CAT A - Large Scale		600.00
			CAT B - Medium Scale		300.00
			CAT C - Small Scale		150.00
			Registration CAT A		***300.00***
			Registration CAT B		***150.00***
10	1422112		**Aluminium Product Retailers**	Per Annum	
			CAT A - Store (Large)		150.00
			CAT B - Container/Kiosk (Medium)		100.00
			CAT C - Table Top (Small)		75.00
			Registration		***150.00***
11	1422162		**Art Gallery**	Per Annum	
			CAT A - Own Facility with multi-services		300.00
			CAT B - Own Facility with limited-services		200.00
			CAT C - Own Facility only		200.00
			CAT D - Rented space		150.00
			Registration		***150.00***
12	1422163		**Arts & Handicraft Dealers**	Per Annum	
			CAT A - Importers		1,500.00
			CAT B - Exporters		450.00
			CAT C - Producers (Large)		900.00
			CAT D - Producers (Medium)		450.00
			CAT E - Producers (Small)		200.00
			CAT F - Retailers Only		350.00
			CAT G - Container/Kiosk		300.00
			CAT H - Table Top		150.00
			Registration (CAT A-D)		***400.00***
			Registration (CAT E-H)		***200.00***
13	1422281		**Artisans (Self Employed)**	Per Annum	
			Masons, Carpenters, Plumbers, Electricians, Painters, Steel Benders, Tile Layers etc.		200.00
			Registration		***200.00***
14	1422164		**Auctioning Firms/Agencies / Auctioneers**	Per Annum	
			CAT 'A'		1,350.00
			CAT 'B'	'	1,000.00
			CAT 'C'		670.00
			CAT 'D'		350.00
			Registration (CAT A-B)		***500.00***
			Registration (CAT C-D)		***250.00***
15	1422052		**Auto Mechanics/ Electricians/Sprayers Etc.**	Per Annum	

		i.	***Air Condition Mechanics***		
			CAT A - Formal Company		600.00
			CAT B - Informal Garage with Shop		350.00
			CAT C - Informal Garage without Shop		250.00
			CAT D - Others		90.00
			Registration		***250.00***
		ii.	***Arc Welders***		
			CAT A - Fuel and Water Tankers; Truck Builders		450.00
			CAT B - Light vehicle repairs, Container Shops and Iron Gates		225.00
			Registration		***200.00***
		iii.	***Argon (Aluminium) Welders***		150.00
		iv.	***Auto Body Repairers***		
			CAT A - Formal Company		2,000.00
			CAT B - Informal Garage with Shop		1,500.00
			CAT C - Informal Garage without Shop		1,000.00
			CAT D - Others		750.00
			Registration iii&iv		***400.00***
		v.	***Auto Electricians***		
			CAT A - With Battery Charging		100.00
			CAT B - Without Battery Charging		75.00
		vi.	***Auto Mechanics***		
			CAT A - Heavy Duty Earthmoving Equipment		350.00
			CAT B - Heavy Duty Trucks		200.00
			CAT C - Light Duty Trucks (3 to 5 tonnes)		150.00
			CAT D - Light Duty Vehicles (Below 3 tonnes)		90.00
		vii.	***Auto Sprayers***		
			CAT A - Spraying and Oven		450.00
			CAT B - Spraying without Oven		350.00
		viii.	***Auto Upholstery***		
			CAT A - Moulding and Seat Cover Sewing		100.00
			CAT B - Seat Cover Sewing		75.00
		ix.	***Vulcanisers***		
			CAT A - Tyre Repairs, Wheel Balancing, Alignment and Washing Bay		150.00
			CAT B - Tyre Repairs, Wheel Balancing and Alignment		100.00
			CAT C - Wheel Balancing and Alignment		75.00
			CAT D - Tyre Repairs only		60.00
		x.	***Brake Specialist***		75.00
		xi.	***Carburetor Specialist***		75.00
		xii.	***Plastic Welders and Fabricators***		75.00

		xiii.	***Radiator Specialist***		75.00
		xiv.	***Multiple Service Providers for Auto Works***		
			CAT A - Large Scale		150.00
			CAT B -Medium Scale		112.50
			CAT C - Small Scale		90.00
			Registration v-xiv		***200.00***
16	1422279		**Bags and Suitcases Dealers**	Per Annum	
			CAT A - Large Scale		350.00
			CAT B - Medium Scale		200.00
			CAT C - Small Scale		100.00
			Registration (CAT A-C)		***150.00***
17	1422168		**Barbering Shop (floor space and number of points)**	Per Annum	
			CAT A - Large Shop (above 5 points)		150.00
			CAT B - Medium Shop (3-5 points)		100.00
			CAT C - Small Shop (1-2 points)		90.00
			CAT D - Mobile/ Certified 'Wanzam' Operators		75.00
			CAT E - Barbering accessory shop		120.00
			Registration (CAT A-E)		***150.00***
18	1422169		**Bath House Operators**	Per Annum	
			CAT A - 13 showers and above		200.00
			CAT B - 9-12 Showers		150.00
			CAT C - 8 Showers and below		100.00
			Registration (CAT A-C)		***150.00***
19	1422009		**Bakeries**	Per Annum	
			CAT A - Large Scale (Industrial operations)		750.00
			CAT B - Medium Scale		300.00
			CAT C - Small Scale		200.00
			Registration (CAT A-C)		***200.00***
20	**1402067**		**Alcoholic and Non-Alcoholic Beverages**	Per Annum	
			CAT A - Depots		2,000.00
			CAT B - Wholesale		1,500.00
			CAT C – Retail- (Large)		500.00
			CAT D-Retail –(Medium)		300.00
			Registration (CAT A&B)		***500.00***
			Registration (CAT C)		***300.00***
21	1422010		***Bicycles/Tricycles/Motorcycles Dealers***	Per Annum	
			CAT A - Importers/Wholesalers		1,500.00
			CAT B - Sales Outlets (Large)		750.00

			CAT C - Sales Outlets (Small-Medium)		450.00
			CAT D - Tricycles Only		300.00
			CAT E - Bicycles Only		225.00
			Registration (CAT A&B)		***400.00***
			Registration (CAT C&E)		***200.00***
22	1422010		***Bicycles/Tricycles/Motorcycles Parts Sales***	Per Annum	
			CAT A - Multiple Products		250.00
			CAT B - Motorcycle/Tricycle with Parts		225.00
			CAT C - Motorcycle/Tricycles		188.00
			CAT D - Bicycle with Parts		150.00
			CAT E - Bicycles		100.00
			Registration (CAT A-E)		***200.00***
23	1422010		**Bicycle/ Tricycle/ Motorcycle Repairers**	Per Annum	
			CAT A - Tricycle/ Motorcycle		96.00
			CAT B - Bicycle		75.00
			Registration (CATA-B)		***200.00***
24	1422040		**Bill Boards/Outdoor Adverts**	Dependent on class of access	2026
		i.	**Bill Boards (e.g. Road Arches, Unipole spectacular, LEDs, Building wrap or Wall Drape signs, Vehicular Adverts, Banners)**	Per m^2	
			CAT A - Class A1 (Along First Class Accesses)		100.00
			CAT B - Class A2 (Along Second Class Accesses)		75.00
			CAT C - Class A3 (Along Third Class Accesses)		60.00
			Registration i		***200.00***
			Other Adverts		
		ii.	**Aerial Adverts - Planes, Balloons etc**	(Fee Per Day in All Zones)	500.00
		iii.	**Bus Stop Shelters**	Per Annum	
			CAT A - Class A1		800.00
			CAT B - Class A2		500.00
			CAT C - Class A3		400.00
		iv.	**Flag Poles**	Per Annum	
			CAT A - Class A1		600.00
			CAT B - Class A2		500.00

			CAT C - Class A3		400.00
			Registration (ii,iii&iv)		***250.00***
		v.	**Group Directional Signs**	Per Annum	
			CAT A - Class A1		7,870.00
			CAT B - Class A2		7,350.00
			CAT C - Class A3		6,370.00
			Registration (v)		***1,000.00***
		vi.	**Lamp Post Advertisement (Street Light Poles)**	Per annum	Per unit 50.00
		vii.	**Posters**	Per Day	9.00
		viii.	**Structures on Designated Spectacular Sites**	Per Annum	Fee Based on a Bid / Auction Process
		ix.	**Others (Not categorised above)**	Per sq/m per Annum	56.00
			Registration (vi-ix)		***150.00***
25	1422173		**Blacksmith**	Per Annum	190.00
			Registration		***150.00***
26	1422053		**Blocks & Concrete Producers**	Per Annum	
			CAT A - Large Scale (Concrete Mixtures and Wares)		2,500.00
			CAT B - Large Scale (Machine and manual for design blocks)		750.00
			CAT C - Medium Scale (Machine for blocks only)		650.00
			CAT D - Small Scale (Manual blocks only)		500.00
			CAT E - Small Scale (Manual design blocks/columns only)		350.00
			CAT F - Tiles/Pavement Blocks and Terrazzo Works (Chipping)		150.00
			Registration (CAT A-D)		***500.00***
			Registration (CAT E-F)		***300.00***
27	**1422174**		**Boat/Canoe Operators**	Per Annum	
			CAT A - Large Scale		300.00
			CAT B - Medium Scale		200.00
			CAT C - Small Scale		100.00
			Registration (CAT A&B)	One-Time	***200.00***

28	**1422021**		**Boat/Canoe Dealers (Manufacturers)**	Per Annum	
			CAT A - Importers		***300.00***
			CAT B - Local Producers		***250.00***
29	1422280		**Book, Stationery, Office Equipment, Computer & Accessory, etc. Shops**	Per Annum	
			CAT A - Book Shops, Stationeries, Office Equipment, Computer & Accessories		4,500.00
			CAT B - Computer, Accessories, Office Equipment, Stationery		2,500.00
			CAT C - Computer & Accessories, Office Equipment		2,000.00
			CAT D - Medium size of CAT C		1,000.00
			CAT E - Book Shops, Stationeries		1,500.00
			CAT F - Stationeries, Office Equipment		1,000.00
			CAT G - Medium size of CAT E		600.00
			CAT H - Office Equipment Only		750.00
			CAT I - Stationery Only		350.00
			CAT J - Books Only		150.00
			CAT K - Table Top/Truck Pusher		100.00
			CAT L - Mobile Vans	Per Trip	200.00
			Registration (CAT A-F)	One-Time	***200.00***
			Registration (CAT G-L)		***150.00***
30	1422270		**Bolt and Knot Dealers**	Per Annum	
			CAT A - Shop		100.00
			CAT B - Table Top		90.00
			Registration(CAT A-B)		***150.00***
31	1422273		**Boutiques**	Per Annum	
			CAT A - Large Scale		750.00
			CAT B - Medium Scale		500.00
			CAT C - Small Scale		350.00
			CAT D - Branches of CAT A & B		250.00
			CAT E - Others		100.00
			Registration (CAT A-C)		***300.00***
			Registration (CAT D-E)		***200.00***
32	1422032		**Breweries**	Per Annum	
			CAT 'A'		31,500.00
			CAT 'B'		15,000.00
			CAT 'C'		9,000.00

			CAT 'D'		5,500.00
			Registration		2,000.00
			Registration		1,000.00
			Registration		500.00
33	1422113		**Bridal Homes**	Per Annum	
			CAT 'A'		500.00
			CAT 'B'		350.00
			CAT 'C'		250.00
			CAT 'D'		150.00
			Registration (CAT A-D)	One-Time	***250.00***
34	1422176		**Building Materials (Distribution/ Wholesale)**	Per Annum	
			CAT A - Large Scale hardware		3,500.00
			CAT B - Medium Scale hardware		2,000.00
			CAT C - Small Scale hardware		1,500.00
			CAT D - Small Scale hardware		1,000.00
			Registration (A&B)	One-Time	***1,000.00***
			Registration (C&D)		***500.00***
35	1422176		**Building Material Dealers – Retail**	Per Annum	
			CAT A - Large Scale		450.00
			CAT B - Medium Scale		350.00
			CAT C - Small Scale (Containers/ Kiosk)		250.00
			CAT D-Very Samll		150.00
			Registration (A-D)		***200.00***
36	1422008		**Business Centres**		**Per**
			CAT A - Internet, Word Processing, Printing and Copying Services plus above 20 Work stations with Internet Service Retailing		4,500.00
			CAT B - Internet, Word Processing, Printing and Copying Services plus above 20 Work stations		2,000.00
			CAT C - Internet, Word Processing, Printing and Copying Services plus 11-20 Work stations (& Stationery)	300	900.00
			CAT D - Internet, Word Processing, Printing and Copying Services plus below 11 Work stations	200	200.00
			CAT E - Secretarial Services (Word Processing, Printing and Copying Services)	100	150.00
			Registration (CAT A-B)		***600.00***
			Registration (CAT C)		***400.00***
			Registration (CAT D-E)		***250.00***

37	1422114		**Butcher's Licence**	Per annum	
			CAT 'A'		120.00
			CAT 'B'		100.00
			Registration(CAT A-B)		***100.00***
38			**Cane Weavers**	Per annum	
			CAT 'A'		200.00
			CAT 'B'		150.00
			CAT 'C'		100.00
			Registration(CAT A-C)		***100.00***
39	1422178		**Car Washing Bay**	Per Annum	
			CAT A - Jet Washing, Restaurant and Drinking Facility		500.00
			CAT B - Jet Washing and Drinking Facility		350.00
			CAT C - Jet Washing Only		250.00
			CAT D - Manual Washing (Medium)		200.00
			Registration (CAT A-E)		***250.00***
40	**1422021**		**Canopy Producers**	**Per Annum**	
			CAT B - Metal Fabricators		250.00
			CAT C - Fabric Sewing		150.00
			Registration(CAT B-C)		***105.00***
41	1422179		**Carpentry Workshops**	Per Annum	
			CAT A - All Works		550.00
			CAT B - Furniture (plus upholstery - Medium)		250.00
			CAT C - Furniture (plus upholstery - Small)		200.00
			CAT D - Furniture Only		150.00
			CAT E - Minor Works		100.00
			Registration (CAT A-B)		***300.00***
			Registration (C-E)		***200.00***
42	1422133		**Betting Companies & Game Centres**	Per Annum	
			CAT 'D'		2,000.00
			CAT 'E'		1,000.00
			Registration (CAT D-E)		***1,000.00***
43	1422283		**Contracted Caterers (e.g. School Feeding)**	Per Annum	
			CAT A - Above 1,000 pupils		700.00
			CAT B - Above 500 to 1,000 pupils		600.00
			CAT C - Up to 500 pupils		400.00
			Registration (CAT A-C)		***350.00***

44	1422184		**Ceramics/Pottery Producers/ Sellers**	Per annum	
			CAT 'A'		240.00
			CAT 'B'		192.00
			Registration (CAT A-B)		***150.00***
45	1422185		**Ceremonial Hiring Services**	Per Annum	
			CAT A - Multi Services		360.00
			CAT B - Canopies , Chairs, Tables , cutlery, Glasses, Plates, Serving Trays		192.00
			CAT C - Canopies**,** Chairs**,** Tables		150.00
			CAT D - Single Item of above		120.00
			CAT E - Recreational/social facilities		700.00
			CAT F - Spinners (Large)		300.00
			CAT G - Spinners (Small)		200.00
			CAT H - Live Band		350.00
			CAT I - Musical/Dance Groups		250.00
			Registration (CAT A-I)		***350.00***
46	1422054		**Cleaning Companies**	Per Annum	
			CAT A - Household/Office (Large)		550.00
			CAT B - Household/Office (Medium)		400.00
			CAT C - Household/Office (Small)		300.00
			CAT D - Household/Office (Very Small)		250.00
			Registration (CAT A-D)		***300.00***
47	**1422059**		**Cocoa Residue Buying Companies**	Per Annum	
			CAT 'A'		450.00
			CAT 'B'		350.00
			Registration (CAT A-B)		***350.00***
48	**1422188**		**Cocoa/ Shea Nut/Cotton Buying Companies**	Per Annum	
			CAT A - Large Scale **(**Mother Company)		7,000.00
			CAT B - Medium Scale (Mother Company)		4,500.00
			CAT C - Medium Scale (Agent)		2,000.00
			CAT D - Small Scale (Agent)		1,000.00
			Registration CAT A-B		2,000.00
			Registration CAT C-D		1,000.00
49	**1422190**		**Coffee/Cashew Buying Companies**	Per Annum	
			CAT A - Large Scale (Mother Company)		2,500.00
			CAT B - Medium Scale (Mother Company)		750.00
			CAT C - Small Scale (Agent)		250.00
			Registration (CAT A-B)		***500.00***
			Registration (CAT C)		***250.00***

50	1422191		**Coffin Dealers**	Per Annum	
			CAT A - Importers		2,000.00
			CAT B - Industrial (Manufacture & Sale)		1,000.00
			CAT C - Manual (Manufacture & Sale)		300.00
			CAT D - Sales Outlets		250.00
			CAT E - Manufacturers Only		150.00
			Registration (CAT A-B)		***500.00***
			Registration (CAT C-D)		***250.00***
51			**Cola Nut Buying Companies**	Per Annum	
			CAT A - Large Scale		200.00
			CAT B - Medium Scale		135.00
			CAT C - Small Scale		90.00
			Registration (CAT A-C)		***200.00***
52	1422115		**Cold Storage Facilities**	Per Annum	
		iii.	***Non-Importers with Containerised Cold Storage Facilities (Local)***		
			CAT A - 40 Footer Container		1,275.00
			CAT B - 20 Footer Container		450.00
			CAT C - Below 20 Footer Container		300.00
			CAT D - Fabricated facility (Retail Large)		200.00
			Registration (CAT A)		***500.00***
			Registration (CAT B-D)		***250.00***
54	1422045		**Commercial Houses/Departmental Stores**	Per Annum	
			CAT C - Large Supermarkets		4,000.00
			CAT D- Large Supermarkets		3,000.00
			CAT E - Medium Supermarkets		2,500.00
			CAT F - Small Supermarkets		1,200.00
			CAT G - Neighborhood Shops		500.00
			CAT H - Containers/Big Shops		150.00
			CAT i- Containers/Small Shops		75.00
			Registration (CAT D-E)		***1,500.00***
			Registration (CAT F)		***700.00***
55	1422193		**Commercialized State Companies/Corporations**	Per Annum	
			CAT A - Head Offices		22,500.00
			CAT B - Regional Offices		21,000.00
			CAT C - Branch Offices		13,500.00
			CAT D - District Offices		10,000.00
			CAT E - Local Offices		3,000.00
			Registration (CAT A)		***5,500.00***
			Registration (CAT B)		***2,50.00***
			Registration (CAT C-E)		***1,500.00***

56	1422066		**Commissioner of Oath/Letter Writers**	Per Annum	
			CAT 'A'		250.00
			CAT 'B'		200.00
			Registration (CAT A-B)		***200.00***
57			**Communication Mast Operating Licence**	Per Annum /per mast	
			CAT A - 1-10 Masts		2,520.00
			CAT B - 11-20 Masts		2,047.00
			CAT C - 21-30 Masts		1,732.00
			CAT D - 31-40 Masts		1,228.00
			CAT E - Above 40 Masts		819.00
58	1422052		**Computer/Accessories/ Office Equipment Repairs**	Per Annum	
			CAT B - Medium Scale		450.00
			CAT C - Small Scale		300.00
			Registration (CAT B-C)		***250.00***
59	1422194		**Condiments/Confectioneries (e.g. Biscuits, toffees and spices)**	Per Annum	
			CAT A - Wholesale		300.00
			CAT B - Retail		250.00
			CAT C - Table Top		150.00
			Registration (CAT A-C)		***105.00***
60			**Contractors/Suppliers (Registration)**	Onetime	
		A.	**CAT A - Roads and Bridge Works**		
		i.	Class A		
			A1		1,575.00
			A2		1,300.00
			A3		750.00
			A4		450.00
		ii.	Class B		
			B1		1,575.00
			B2		1,300.00
			B3		750.00
			B4		450.00
		iii.	Class S		
			S1		1,125.00
			S2		750.00
			S3		375.00
			S4		225.00
		B.	**CAT B - Building/Civil Works**		
		i.	Class D		
			D1		1,125.00

			D2		600.00
			D3		300.00
			D4		150.00
		ii.	Class K		
			K1		1,350.00
			K2		900.00
			K3		375.00
			K4		300.00
		C.	**CAT C - Electrical Works (Class E)**		
			E1		270.00
			E2		180.00
			E3		90.00
			E4		75.00
		D.	**CAT D - Plumbing Works (Class G)**		
			CAT A - G1		335.00
			CAT B - G2		90.00
			CAT C - G3		45.00
		E.	**All Other Contractors**		
			CAT A - Assembly Revenue Contractors		750.00
			CAT B - Private Revenue Contractors		600.00
			CAT C - Disinfestation Agencies		200.00
			CAT D - Agents of Utility Company		200.00
61			**Contractors' Licence (Renewal)**	Per Annum	
		A.	**CAT A - Roads and Bridge Works**		
		i.	Class A		
			A1		937.00
			A2		625.00
			A3		375.00
			A4		225.00
		ii.	Class B		
			B1		937.00
			B2		625.00
			B3		375.00
			B4		225.00
		iii.	Class S		
			S1		562.00
			S2		375.00
			S3		187.00
			S4		112.00
		B.	**CAT B - Building/Civil Works**		
		i.	Class D		

			D1		562.00
			D2		300.00
			D3		150.00
			D4		75.00
		ii.	Class K		
			K1		600.00
			K2		450.00
			K3		187.00
			K4		150.00
		C.	**CAT C - Electrical Works (Class E)**		
			E1		120.00
			E2		93.00
			E3		45.00
			E4		37.50
		D.	**CAT D - Plumbing Works (Class G)**		
			CAT A - G1		180.00
			CAT B - G2		45.00
			CAT C - G3		14.00
		E.	**All Other Contractors**		
			CAT A - Assembly Revenue Contractors		375.00
			CAT B - Private Revenue Contractors		300.00
			CAT C - Disinfestation Agencies		112.00
			CAT D - Agents of Utility Company		90.00
62	1422196		**Cooking/Household Utensil Sales**	Per Annum	
			CAT 'A'		240.00
			CAT 'B'		192.00
			CAT 'C'		132.00
			CAT 'D'		92.00
			Registration (CAT A-D)		***105.00***
63	1422197		**Cosmetics Production**	Per Annum	
			CAT 'A'		500.00
			CAT 'B'		350.00
			Registration (CAT A-B)		***350.00***
64	1422197		**Cosmetic/Personal Care/Hair Product Sales**	Per Annum	
			CAT A - Wholesale and Retail		1,000.00
			CAT B - Wholesale Only		750.00
			CAT C - Retail		300.00
			CAT D - Table top		72.00
			Registration (CAT A-D)		***105.00***
65	1422117		**Courier Services**	Per Annum	
			CAT C - Small Companies		500.00
			CAT D - Others		300.00

			Registration (CAT C-D)		**350.00**
66	1422198		**Curtains/Carpets etc. Sales**	Per Annum	
			CAT 'A'		250.00
			CAT 'B'		150.00
			CAT 'C'		100.00
			Registration		
67	1422147		**Digital Embroidery Companies**	Per Annum	
			CAT 'A'		1,200.00
			CAT 'B'		800.00
			CAT 'C'		500.00
			CAT 'D'		300.00
			CAT 'E'		200.00
			Registration (CAT A-B)		***500.00***
			Registration (CAT C-E)		***250.00***
68	1422045		**Dislodging Companies**	Per Annum	
			CAT 'A'		550.00
			CAT 'B'		350.00
			Registration (CAT A-B)		
69	1422199		**Dog Licence**	Per Annum	15.00
70	1422199		**Dog Breeding & Sales License**	Per Annum	
			CAT A - Exotic & Local		375.00
			CAT B - Exotic Only		300.00
			CAT C - Local Only		150.00
			Registration		***300.00***
71	1402038		**Dressmakers/Tailors (Industrial)**	Per Annum	
			CAT A - Fashion Designers (Large)		2,000.00
			CAT B - Fashion Designers (Small)		1,000.00
			CAT C - Large Scale (Above 25 workers)		550.00
			CAT D - Medium Scale (10-25 workers)		300.00
			CAT E - Small Scale (Below 10 workers)		150.00
			Registration		***500.00***
			Registration		***250.00***
72	1402038		**Dressmakers/Tailors (Non-Industrial)**	Per Annum	
			CAT A - Large Scale		135.00
			CAT B - Medium Scale		90.00
			CAT C - Small scale		75.00
			Registration		***150.00***

73	1402038		**Dressmaking/Tailoring Services**	Per Annum	
			CAT A - Knitting, Haberdashery and Embroidery		120.00
			CAT B - Knitting and Embroidery		96.00
			CAT C - Embroidery only		96.00
			CAT D - Knitting only		75.00
			CAT E - Haberdashery Only (sewing items - large)		240.00
			CAT F - Haberdashery Only (Small)		120.00
			Registration		***200.00***
74			**Drilling Companies**	Per Annum	
		i.	***Mining***		
			CAT A - Exploration & Prospecting - (Large)		36,000.00
			CAT B - Exploration & Prospecting - (Small)		24,000.00
			CAT C - Ancillary Services		21,000.00
		ii.	***Oil/Gas***		
			CAT A - Exploration & Prospecting - (Large)		180,000.00
			CAT B - Exploration & Prospecting - (Medium)		60,000.00
			CAT C - Exploration & Prospecting - (Very Small)		4,800.00
			CAT D - Ancillary Services		80,000.00
		iii.	***Water (Borehole)***		
			CAT A - Exploration & Prospecting - (Large)		7,500.00
			CAT B - Exploration & Prospecting - (Small)		5,500.00
75	1422202		**Driving Schools**	Per Annum	
			CAT A - Above 6 Vehicles		900.00
			CAT B - 4 - 6 Vehicles		600.00
			CAT C - 1 - 3 Vehicles		300.00
			Registration		***400.00***
76	1422024		**Educational Institutions – Private**	Per Annum	
		i.	***Pre-school Facilities***		
			CAT A - Day Care/Crèche/Nursery/KG/ preschool		1,650.00
			CAT B - Day Care/Crèche/Nursery/KG middle Class		550.00
			CAT C - Day Care/Crèche/Nursery		350.00
			CAT D - Day Care/Crèche		300.00
			CAT E - Day Care or Crèche or Nursery or KG only		200.00
			Registration i		***300.00***
		ii.	***Primary Schools/Junior High Schools***		

			CAT 'A'		2,500.00
			CAT 'B'		1,650.00
			CAT 'C'		300.00
			CAT 'D'		200.00
			Registration ii		***500.00***
		iii.	***Senior High/Technical* Schools**		
			CAT 'A'		2,500.00
			CAT 'B'		1,500.00
			CAT 'C'		1,000.00
			Registration iii		***600.00***
		iv.	***Training & Vocational Institutions***		
			CAT A - Fashion Designing School		1,200.00
			CAT B - Catering School		750.00
			CAT C - Floral Training School		600.00
			CAT D - Cosmetologist/Beauticians		450.00
			Registration iv		***350.00***
		v.	***Tertiary Schools***		
			CAT A - Special Institution (e.g Above decrees, Football academies, etc.)		9,000.00
			CAT B - Degree and above		4,950.00
			CAT C - Diploma		2,700.00
			CAT D - Certificates		2,250.00
			Registration v		***1,000.00***
		vi.	**Computer Schools/ Training Centre**		
			CAT B - Local (Large)		720.00
			CAT C - Local (Small)		630.00
			Registration vi		***350.00***
		vii.	**Special Tutoring (Professional Part-Time Classes/Remedial School)**		
			CAT A		700.00
			CAT B		500.00
			Registration viii		***350.00***
		viii.	**Media Schools**		270.00
		ix.	**Private Library**		270.00
			Registration viii-ix		***350.00***
77	1422024		**Egg Dealers**	Per Annum	
			CAT A - Wholesale		300.00
			CAT B - Retail Shops		200.00
			Registration(CAT A-C)		150.00
78	1402205		**Electrical Appliances (New & Second-hand)**	Per Annum	
			CAT A - Importers/Wholesalers		1,200.00
			CAT B - Wholesalers		720.00
			CAT C - Retailers (Large)		480.00
			CAT D - Retailers - (Small)		250.00

			Registration (CAT A&B)		***300.00***
			Registration (CAT C&D)		***150.00***
79	1402205		**Electrical Security Fencing Companies**	Per Annum	
			CAT A - Large Scale		540.00
			CAT B **-** Small Scale		270.00
			Registration (CAT A&B)		***350.00***
80	1422207		**Electronic/Home Appliances/Shops (New & Second Hand)**	Per Annum	
			CAT B - Wholesalers cum Retailers (Large)		3,700.00
			CAT C - Wholesalers cum Retailers (Medium)		3,500.00
			CAT D - Wholesalers cum Retailers (Small)		3,000.00
			CAT E - Retailers (Shops and Containers - Large)		2,500.00
			CAT F - Retailers (Shops and Containers - Small)		1,350.00
			CAT G - Retailers (Tabletop- Medium)		900.00
			CAT H - Retailers Tabletop - Small)		450.00
			Registration (CAT B-D)		***2,000.00***
			Registration (CAT E&F)		***1,000.00***
			Registration (CAT G&H)		***500.00***
81	1422207		**Electronic/Home Appliance Part Dealers**	Per Annum	
			CAT 'A'		350.00
			CAT 'B'		240.00
			CAT 'C'		150.00
			Registration (CAT A,B&C)		***300.00***
82	1422229		**Electronic Media (Radio) Operators**	Per Annum	
			CAT C - District		2,000.00
			CAT D - Community		1,000.00
			CAT E - Information Centres (Urban)		200.00
			CAT F - Information Centres (Rural)		150.00
			Registration (CAT C)		***1,500.00***
			Registration (CAT D-F)		***300.00***
83	1422229		**Electronic Media (Television) Operators**	Per Annum	
			CAT A - Very Large Scale		8,820.00
			CAT B - Large Scale		7,560.00
			CAT C - Medium Scale		4,900.00
			CAT D - Small Scale		2,800.00
			Registration (A&B)		***1,500.00***
84	1423086		**Embossment Centres**	Per Annum	
			CAT B - Stickers' Distributors		100.00

			Registration		***150.00***
85	1422285		**Fabrication Materials Dealers**		
			CAT A - Large Scale		450.00
			CAT B - Medium Scale		225.00
			CAT C - Small Scale		168.75
			Registration CAT A		250.00
			Registration CAT B&C		150.00
86	1422021		**Fabric Dealers – Manufacturing**	Per Annum	
			CAT A - Large Scale		900.00
			CAT B - Medium Scale		700.00
			CAT C - Small Scale		250.00
			Registration (CAT A&B)		***250.00***
			Registration (CAT C)		***150.00***
87	1422021		**Fabric Dealers – Sales**	Per Annum	
			CAT C - Wholesale		350.00
			CAT D - Retail		200.00
			CAT E - Table Top		75.00
			Registration (CAT A,B&C)		***150.00***
88	1422051		**Feed Mills (Poultry, Pets, Fish, etc.) – Production**	Per Annum	
			CAT 'B'		450.00
			CAT 'C'		250.00
			Registration (CAT B&C)		***250.00***
89	1422051		**Feed Sellers**	Per Annum	
			CAT A - Wholesalers		300.00
			CAT B - Distributors		200.00
			CAT C - Retailers		90.00
			Registration (CAT A,B&C)		
90			**Financial Institutions (Banking)**	Per Annum	
			Financial Institutions (Banking)	Per Annum	
			CAT A – Main/Head Office		25,000.00
			Regional office		15,000.00
			CAT B - Branch Office		8,000.00
			CAT C – Agency		4,500.00
			Registration		***3,000.00***
			Savings and Loans Companies & Houses		
			CAT A - Head Office		2,000.00
			CAT B – Branch		1,000.00
			CAT C – Agency		500.00
			CAT D - Mobilisation Centre		200.00
			CAT E - Loan/Business Centre		300.00

			Registration		***1,000.00***
			Leasing & Mortgage Finance Companies		
			CAT A - Head Office		2,625.00
			CAT B – Branch		1,875.00
			Other Financial Institutions		
			Microfinance Companies (Deposit Taking)		
			CAT A - Head Office		1,875.00
			CAT B – Branch		750.00
			Registration		***1,000.00***
			Microcredit/Money Lenders		
			CAT A - Head Office		300.00
			CAT B – Branch		150.00
			Registration		500.00
			Rural & Community Banks		
			CAT A - Head Office		2,000.00
			CAT B – Branch		1,500.00
			CAT C – Agency		1,000.00
			CAT D - Mobilisation Centre		350.00
			Registration		***1,500.00***
			Forex Bureaus		
			CAT A – Branch		500.00
			CAT B – Branch		375.00
			Registration		***500.00***
			FINTECH (…….)		
			CAT A - Dedicated Electronic Money Issuer (mobile money operators)		200.00
			CAT B SMALL		100.00
			CAT F - Payment & Financial Technology Service Provider (PFTSP)		100.00
			Registration		***200.00***
			Insurance Companies	Per Annum	
			Non-Life Insurance		
			CAT B - Branch Office		1,500.00
			CAT C - Agency Office		1,000.00
			Life Insurance		
			CAT B - Branch Office		1,500.00
			CAT C - Agency Office		1,000.00
			Registration	One Time	***1,000.00***
91	1422120		**Fish Farming Companies**	Per Annum	
			CAT A - Large Scale		350.00
			CAT B - Medium Scale		250.00
			CAT C - Small Scale		150.00
			CAT D-Small		75.00

			Registration A&B		***350.00***
			Registration C&D		***200.00***
92	1422215		**Fishing Nets and Accessories Dealers**	Per Annum	
			CAT B - Wholesalers		500.00
			CAT C - Retailers		300.00
			CAT D - Table Top		192.00
			Registration A,B&C		***150.00***
93	1422063		**Florist and Allied Products**	Per Annum	
			CAT A - Natural (Large Scale)		450.00
			CAT B - Natural (Medium Scale)		350.00
			CAT C - Artificial (Large Scale)		500.00
			CAT D - Artificial (Small Scale)		350.00
			Registration CAT A,B,C&D		***300.00***
94	1422123		**Funeral Homes and Mortuaries**	Per Annum	
			CAT B - Morgue, hearse, cremation, pall bearers and other facilities (Medium Scale)		1,270.00
			CAT C - Cold Storage fro Remains (Morgue Only)		636.00
			CAT D - Burial Grounds		7,500.00
			Registration B,C&D		***1,500.00***
95	1422123		**Funeral – Undertaker's Licence**	Per Annum	
			CAT 'A'		750.00
			CAT 'B'		375.00
			Registration		***250.00***
96	1422217		**Furniture Showroom**	Per Annum	
			CAT B - Medium Scale (Including Manufacturing)		1,200.00
			CAT C - Medium scale (Showroom only) Larg		700.00
			CAT D - Medium scale (Showroom only) Medium		500.00
			CAT E - Small scale (Showroom only)		300.00
			CAT F - Medium scale (Showroom only) Very Small		200.00
			Registration CAT B		***500.00***
			Registration CAT C,D&E		***200.00***
97	1422290		**Gas Cylinder/Stoves & Accessory Dealers**		
			CAT A-Large		225.00
			CAT B- Medium		150.00
			CAT C-Small		72.00

			Registration CAT A,B&C		***250.00***
98	1422218		**General Goods - Sales (e.g. Generator, Water pump, Chain saw, etc.)**	Per Annum	
			CAT A – Large		500.00
			CAT B – Medium		350.00
			CAT C – Small		200.00
			Registration CAT A,B&C		***150.00***
99	1422219		**Gift Shops**	Per Annum	
			CAT A-Large Scle		250.00
			CAT A - Medium		160.00
			CAT B - Small Scale		75.00
			Registration CAT A,B&C		***105.00***
100	1422219		**Glass Sellers (Tainted /Plain)**	Per Annum	
			CAT A - Large Scale		360.00
			CAT B - Medium Scale		240.00
			CAT C - Small Scale		150.00
			Registration CAT A,B&C		***150.00***
	1422221		**Graphic Design Companies**		
			CAT C - Small Scale		450.00
			CAT D – Individuals		200.00
			Registration CAT C&D		***250.00***
101	**1422291**		**Grain Distributors**		
			CAT B – Retail		300.00
			CAT C - Small Scale		250.00
			CAT D – Others		150.00
			Registration CAT B,C&D		***250.00***
102	1422222		**Hair & Beauty Service Providers**	Per Annum	
			CAT C - Salon with pedicure, manicure, braiding/weaving		240.00
			CAT D - Big Salon		200.00
			CAT E - Small Salon		150.00
			CAT F - Braiding and Weaving Only		75.00
			CAT G - Braiding Only		100.00
			CAT H - Braiding Only		80.00
			Registration CAT C,D, E,F,G&H		***150.00***
					100.00
103	1422145		**Haulage Companies (e.g. LPG, general goods)**	Per Annum	
			CAT 'A'		3,600.00
			CAT 'B'		2,250.00
			CAT 'C'		1,125.00
			Registration CAT A&B		***600.00***
			Registration CAT C		***350.00***

104	**1422026**		**Health Facilities – Private**	**Per Annum**	
		i.	***Dental Clinics***		
			CAT A - Large Scale		550.00
			CAT B - Medium Scale		350.00
			CAT C - Small Scale		200.00
			Registration i		***300.00***
		ii.	***Eye Clinics***		
			CAT A - Large Scale		550.00
			CAT B - Small Scale		300.00
			Registration ii		***300.00***
		iii.	***General Hospitals/Clinics***		
			CAT A - Specialised (Chiropractic /Homeopathic etc.)		1,000.00
			CAT B - In and Outpatient		700.00
			CAT C - Outpatient		500.00
			Registration iii		***500.00***
		iv.	***Maternity Homes***		
			CAT A - General Services		420.00
			CAT B - Midwifery Services		160.00
			Registration iv		***300.00***
		v.	***Medical Diagnostic Facilities***		
			CAT B - Secondary (CT/MRI Scan/Other laboratorial services)		360.00
			CAT C - Primary (Ordinary Services)		240.00
			Registration v		***500.00***
		vi.	***Physiotherapy* Centres**		
			CAT A - Large Scale		450.00
			CAT B - Medium Scale		350.00
			CAT C - Small Scale		*300.00*
			Registration vi		300.00
		vii.	**Licenced Herbal Medicine Units**		
			CAT C - Clinic and Medicine Producers (Local)		900.00
			CAT D - Clinic Only (Local)		600.00
			CAT E - Medicine Producers Only (Local)		508.00
			CAT F - Herbal Shops (Local)		240.00
			CAT G - Shop on wheel (Mobile)		127.00
			Registration vii (CAT C-E)		***500.00***
			Registration vii (CAT F-G)		***200.00***
105	1422151		**Hearse/Ambulance Services**	Per Annum	
			CAT A - Large Scale (Above 5 Vehicles)		500.00
			CAT B - Medium Scale (3-5 Vehicles)		350.00
			CAT C - Small Scale (1-2 Vehicles)		240.00
			Registration A,B&C		***250.00***

106	1422223		**Ice Cream/Yoghurt Dealers**	Per Annum	
			CAT D –Wholesale/ Depot		252.00
			CAT E – Retail		192.00
			CAT F – Retail		132.00
			Registration D,E&F		***150.00***
107	1422224		**Interior/Event Decorators**	Per Annum	
			CAT A - Companies (Large)		750.00
			CAT B - Companies (Medium)		450.00
			CAT B - Individuals		200.00
			Registration CAT A,B&C		***200.00***
108	1422225		**Jewellery Shops**	Per Annum	
			CAT A - Retail (Large)		1,500.00
			CAT B - Retail (Medium)		550.00
			CAT C - Retail (Small)		300.00
			CAT D - Table Top		75.00
			Registration CAT A		***500.00***
			Registration CAT B,C&D		***200.00***
109	1422226		**Jewellery Repairers (watches/bracelets, etc.)**	Per Annum	
			CAT 'A'		150.00
			CAT 'B'		75.00
			Registration CAT A&B		***150.00***
110	1422124		**Job Placement Agencies**	Per Annum	
			CAT 'A'		1,800.00
			CAT 'B'		700.00
			CAT 'C'		300.00
			Registration A		***600.00***
			Registration B&C		***350.00***
111	1422227		**Key Cutters**	Per Annum	150.00
			Registration		***105.00***
			Engineering Laboratories		
			CAT A - Geological Services		3,750.00
			CAT B - Industrial Services		2,250.00
			CAT C – Others		1,500.00
			Registration CAT A,B&C		***700.00***
112			**Landscapers/Horticulturalists**	Per Annum	
			CAT A - Large Scale		500.00
			CAT B - Medium Scale		300.00
			CAT C - Small Scale		150.00
			Registration CAT A,B&C		***200.00***

113	1422054		**Laundry Services**	Per Annum	
			CAT B - Medium Scale		300.00
			CAT C - Small Scale		150.00
			Registration CAT A,B&C		
114	1422286		**Leather Works**	Per Annum	
			CAT C - Producers (Handmade)		300.00
			CAT D - Repairers (e.g Cobbler or Shoe Shine)		75.00
			Registration CAT A&B		***105.00***
115	1422228		**Livestock Farms**	Per Annum	
			CAT A - Very large-sized		1,500.00
			CAT B - Large-sized		1,000.00
			CAT C - Medium-sized		750.00
			CAT D - Small-sized		450.00
			CAT E - Very Small-sized		250.00
			Registration CAT A&B		***600.00***
			Registration CAT C,D&E		***250.00***
116	1422016		**Lottery Business Operators**	Per Annum	
			CAT B - National Marketing Companies/Agents		3,000.00
			CAT C - Lotto Receiver		600.00
			CAT D-Lotto Receiver		192.00
			Registration CAT B		***1,000.00***
			Registration CAT B&C		***500.00***
117	1422019		**Lumber Business (Including Saw Mill)**	Per Annum	
			CAT 'A'		1,000.00
			CAT 'B'		600.00
			CAT 'C'		400.00
			CAT 'D'		250.00
			Registration CAT A,B,C&D		***500.00***
			Machine Shops (Workshop for making repairing machines)		
			CAT A - Large Scale		600.00
			CAT B - Medium Scale		375.00
			CAT C - Small Scale		225.00
			Registration CAT A,B&C		***250.00***
118	1422021		**Manufacturing/Processing Companies**	Per Annum	
			CAT D - National (Large Scale) (Saltpond Ceramics Main)		10,000.00

			CAT E - National (Medium Scale) (Saltpond Ceramics Craft)		8,000.00
			CAT F - National (Small Scale)		7,000.00
			CAT G - Local (Large Scale)		6,000.00
			CAT H - Local (Medium Scale)		4,500.00
			CAT I - Local (Small Scale)		3,000.00
			CAT J-Local (Very Small		1,500.00
			Registration CAT D&E		1,000.00
			Registration CAT F-I		750.00
119	1422126		**Markets & Other Facilities' Management Companies**	Per Annum	
			CAT C - Small Scale (Large)		1,700.00
			CAT C- Small Scale (Medium)		1,200.00
			CAT C- Small Scale (Small)		800.00
			Registration		***500.00***
120	1422050		**Mattress/Foam Products Dealers**	Per Annum	
			CAT B - Wholesalers with showrooms		1,200.00
			CAT C - Retailers (Medium Scale)		600.00
			CAT D - Retailers (Small Scale)		480.00
			CAT E - Retailers (Small Scale)		240.00
			Registration CAT B&C		***500.00***
			Registration CAT D&E		***150.00***
121	1422230		**Medical Supply Companies**	Per Annum	
			CAT 'A'		1,000.00
			CAT 'B'		850.00
			CAT 'C'		450.00
			Registration CAT A&B		***600.00***
			Registration C		***350.00***
122	1422285		**Metal Fabricators**	Per Annum	
			CAT B - Agro Processing Machines Surface Tanks		3,000.00
			CAT C - Domestic Milling Machines		1,000.00
			CAT D - Canopies and Scaffolding		600.00
			CAT E - Pot, Coal pots and Sheet moulders		300.00
			CAT F - Chairs and beds, etc.		225.00
			Registration B&C		***500.00***
			Registration D-F		***300.00***
123	1422051		**Milling Businesses (For Food)**	Per Annum	
			CAT A - Above 3 Machines		150.00
			CAT B - 2-3 Machines		90.00
			CAT C - 1 Machine Only		45.00

			Registration A,B&C		***150.00***
124	1422231		**Mineral Water Producers**	Per Annum	
			CAT A - Bottled, Sachet & Filtered Water		2,000.00
			CAT B - Bottled & Sachet Water		1,500.00
			CAT C - Sachet Water		750.00
			Registration A&B		***500.00***
			Registration C		***300.00***
125	1422232		**Mineral Water Distribution/Sales**	Per Annum	
			CAT A - Depot		700.00
			CAT B - Wholesale		450.00
			CAT C - Retail (Large)		250.00
			CAT D - Retail (Medium)		90.00
			CAT E - Retail (Small)		35.00
			Registration A-C		***500.00***
			Registration D-E		***200.00***
126			**Mineral Marketing Companies**	Per Annum	
			CAT 'A'		20,000.00
			CAT 'B'		12,000.00
			CAT 'C'		7,500.00
			Registration CAT A&B		
			Registration CAT C		
127			**Mining Companies' Registration**	Onetime Payment	
			CAT A - Large Scale		18,000.00
			CAT B - Medium Scale		15,000.00
			CAT C - Small Scale		10,000.00
			CAT D - Prospecting		9,000.00
			CAT E - Publication		5,250.00
			CAT F - Salt Mining		900.00
128			**Mining Operating Licence**	Per Annum	
			CAT A - Large Scale		105,000.00
			CAT B - Medium Scale		63,000.00
			CAT C - Small Scale		15,400.00
			CAT D - Salt Mining		1,200.00
129			**Mining Sub-Contractors**	Per Annum	
			CAT A - Explorers etc.		50,000.00
			CAT B - Haulage etc.		18,000.00

			CAT C - Medical Services, Consultants, Technicians etc.		4,500.00
			CAT D - Transport Services & Catering Services		6,000.00
			CAT E - Other Professional Services		4,000.00
130	1422235		**Mobile Phone & Accessories Sales/Assembling/Repairs**	Per Annum	
			CAT A - Import/Assembling Wholesale/Retail/Repairs		2,500.00
			CAT B - Import/Wholesale/Retail/Repairs		1,500.00
			CAT C - Retail/Repairs		450.00
			CAT D - Retail Only		250.00
			CAT E - Repairs Only		200.00
			CAT F - Repairs Only (Small)		130.00
			Registration		***500.00***
			Registration		***200.00***
131	1422236		**Mobile Phone Cards Sales**	Per Annum	
			CAT A - Distribution/Retail		450.00
			CAT B - Distribution Only		350.00
			CAT C - Retail		75.00
			Registration		***105.00***
132	1422045		Mother Care Shops Per Annum		
			Wholesale		
			CAT A - Wholesale/Retail		1,200.00
			CAT B - Wholesale only		1,000.00
			Retail		
			CAT A - Large Scale		400.00
			CAT B - Medium Scale		350.00
			CAT C - Small Scale		180.00
			CAT D- Small Scale		120.00
			Registration		***300.00***
			Registration		***150.00***
133	1422237		**Musical Instrument Sales**	Per Annum	
			CAT A - Wholesale/Retail		150.00
			CAT B - Retail (Medium)		120.00
			CAT C - Retail (Small)		90.00
			Registration		***150.00***
134	1422127		**Non-Governmental Institutions Registration**	Onetime payment	
			CAT A - International NGOs/CSOs		500.00

			CAT B - Local NGOs/CSOs		350.00
			CAT C - Community CSOs/CSOs		150.00
135	1422127		**Non-Governmental Institutions (Renewal)**	Per Annum	
			CAT A - International NGOs/CSOs		350.00
			CAT B - Local NGOs/CSOs		200.00
			CAT C - Community NGOs/CSOs		100.00
137	1422284		**Optical Services**	Per Annum	
			CAT A - Large Scale		750.00
			CAT B - Medium Scale		550.00
			CAT C - Small Scale		150.00
			Registration		***300.00***
139			**Paper Product Companies**	Per Annum	
			CAT 'A'		900.00
			CAT 'B'		700.00
			CAT 'C'		450.00
			Registration		***350.00***
140			**Palm/Kernel Oil Extraction Companies**	Per Annum	
			CAT B		420.00
			CAT C		300.00
			CAT D		150.00
			Registration		***250.00***
141			**Petrochemical Companies**	Per Annum	
			CAT A - Oil Exploration		56,000.00
			Registration		
142	1422241		**Pharmaceutical Companies**	Per Annum	
			CAT D – Pharmacy/Chemist Shop (Large)		1,500.00
			CAT E – Pharmacy/Chemist Shop (Medium)		750.00
			CAT E - Licensed Chemical Shop		540.00
			Registration		***500.00***
			Over the Counter Medicine Sellers (OTCMs) (Licenced Chemical Shops)		300.00
			Over the Counter Medicine Sellers (OTCMs) (Licenced Chemical Shops)		200.00
			Registration		***300.00***
144	1422047		**Photographers / Video Operators**	Per Annum	
			CAT C - Photographic Laboratory		320.00
			CAT D - Photo Shops/Studio		200.00

			CAT E - Individual video and photography operators		90.00
			Registration		***300.00***
145			**Plastic/ Bottle Dealers - Used**	Per Annum	
			CAT 'C'		72.00
			Registration		100.00
			Registration		***105.00***
146	1422021		**Plastic Processing and Manufacturing Companies**	Per Annum	
			CAT B - Light product lines (e.g. Plastic chairs)		1,500.00
			CAT C - Others (Household wares)		1,300.00
			CAT D - Polyethylene		450.00
			Registration		300.00
			Registration		300.00
147	1422021		**Plastic Product Sales (Including Water tanks, Polyethylene)**	Per Annum	
			CAT A - Wholesale (Large)		500.00
			CAT B - Wholesale (Small)		350.00
			CAT C - Retail (Large)		140.00
			CAT D - Retail (Medium)		100.00
			Registration-A-B		500.00
			Registration-C-D		250.00
148	1422245		**Plywood Manufacturers**	Per Annum	3,200.00
			Registration		500.00
149	1422245		**Plywood Sellers**	Per Annum	
			CAT 'A'		750.00
			CAT 'B'		450.00
			CAT 'C'		300.00
			CAT 'D'		250.00
			Registration (CAT A)		***350.00***
			Registration (CAT B-D)		***200.00***
150	1422246		**Poultry Farms**	Per Annum	
			CAT A - Above 2000 Birds		750.00
			CAT B - Up to 2000 Birds		600.00
			CAT C - Up to 1000 Birds		500.00
			CAT D - Up to 500		350.00
			Registration (CAT A-B)		***300.00***
			Registration (CAT C-D)		***200.00***
151			**Power & Energy Dealers**	Per Annum	

			CAT A - Thermal Plant Construction Contractors		21,000.00
			CAT B - Energy and Power Producers		60,000.00
			CAT C - Retailers		30,000.00
			CAT D - Sub Contractors (Technical & Civil Works)		21,000.00
			CAT E - Sub Contractors (Other Services)		15,000.00
			Registration		
			Registration		
152	1422229		**Printing Houses**	Per Annum	
			CAT A - Large Scale		2,000.00
			CAT B - Medium Scale		1,500.00
			CAT C - Small Scale		1,000.00
			CAT D - Binders		300.00
			CAT E - Others		200.00
			CAT F - Newspaper/Periodicals Vendors		105.00
			Registration (CAT A-C)		***500.00***
			Registration (CAT D-F)		***250.00***
153	1422138		**Private Recreational Parks**	Per Annum	
			CAT A - Large Scale		1,000.00
			CAT B - Medium Scale		850.00
			CAT C - Small Scale		600.00
			Registration (CAT A-B)		***500.00***
			Registration (CAT C)		***250.00***
154	1422028		**Private Security**	Per Annum	
			CAT 'A'		6,300.00
			CAT 'B'		4,200.00
			CAT 'C'		2,520.00
			Registration (CAT A-C)		***1,000.00***
155	**1422025**		**Professional Firms/Individuals**	Per Annum	
		i.	**Architectural, Auditing, Accounting, Engineering, Legal Firms etc.**		
			CAT D - Local		1,500.00
			CAT E - Partnership		1,000.00
			CAT F - Solo		750.00
			CAT G - Others		450.00
			Registration		***500.00***
			Registration		***300.00***
		ii.	**Draughtsmanship Business**		
			CAT 'A'		350.00
			CAT 'B'		200.00
			Registration		***150.00***

156			**Quarry/Sand Operators**	Per Annum	
			CAT A - Mechanised Quarry (Large)		5,000.00
			CAT B - Mechanised Quarry (Small)		4,000.00
			CAT C - Sand Winning		3,000.00
			CAT D - Stone Contractors		2,000.00
			CAT E - Manual Stone Crackers/Labourers		1,500.00
			Registration CAT A – CAT B		***1,500.00***
			Registration CAT C – CAT E		***1,000.00***
157	1422248		**Real Estate Operators**	Per Annum	
		i.	***Agents***		
			CAT A - Large Scale		3,000.00
			CAT B - Medium Scale		2,000.00
			CAT C - Small Scale		1000.00
			Registration		***500.00***
		ii.	***Developers***		
			CAT A - Large Scale		10,000.00
			CAT B - Medium Scale		9,000.00
			CAT C - Small Scale		7,500.00
			Registration		***1,000.00***
		iii.	***Property Managers***		
			CAT A - Large Scale (International)		5,400.00
			CAT B - Medium Scale (National)		2,000.00
			CAT C - Small Scale (Local)		450.00
			Registration		***600.00***
158			**Recycling Plants/Companies**	Per Annum	
			CAT 'A'		5,000.00
			CAT 'B'		4,000.00
			CAT 'C'		3,500.00
			CAT 'D'		1,500.00
			Registration CAT A-B		***3000.00***
			Registration CAT C-D		***1500.00***
159	1422052		**Repairs of Electrical Appliance (e.g. refrigerator, air condition, iron, etc.)**		
			CAT 'A'		450.00
			CAT 'B'		350.00
			Registration		***250.00***
160			**Refuse Dump Container Managers**	Per Annum	
			CAT 'A'		350.00
			CAT 'B'		300.00
			CAT 'C'		200.00
			Registration		***1,000.00***
			Refuse Collection Companies		

			CAT 'A'		10,500.00
			CAT 'B'		5,250.00
			CAT 'C'		770.00
			CAT 'D'		490.00
			Registration (CAT A-B)		***3,000.00***
			Registration (CAT C-D)		***1,500.00***
161			**Registration of Associations & Religious Bodies**	Per Annum	350.00
162	1422250		**Rubber Stamp Makers**	Per Annum	60.00
163	1422251		**Safety Goods/Accessories**	Per Annum	
		i	**Protective Wares**		
			CAT 'A'		1,300.00
			CAT 'B'		900.00
			CAT 'C'		750.00
			Registration		***500.00***
		ii	**Fire Extinguisher Dealers**	Per Annum	
			CAT 'A'		350.00
			CAT 'B'		200.00
			Registration		***300.00***
164	1422210		**Satellite TV/Dish Installation**		
			CAT 'A'		240.00
			CAT 'B'		120.00
			Registration		***200.00***
165	1422141		**Scrap Metal Dealers (Including Mine Scrap)**	Per Annum	
			CAT A - Large Scale (Export)		2,000.00
			CAT B - Medium Scale (Depot)		1,600.00
			CAT C - Small Scale (Collection Points)		550.00
			CAT D- Small Scale (Collection Points)		240.00
			Registration		***600.00***
			Registration		***350.00***
166	1422015		**Service/Filling Stations**	Per Annum	
			CAT A - Multi Purpose - Large (eg. Fuel, Shopping Centre, Vulcanizing, Washing bay, etc.)		4,500.00
			CAT B - Multi Purpose - Medium (eg. Fuel, Shopping Centre, Vulcanizing, Washing bay)		3,500.00
			CAT C - Fuel and Shopping Centres		3,000.00
			CAT D - Fuel, and Washing Bay		2,500.00
			CAT E - Fuel Only		2,000.00
			CAT F - Surface Tank Points		700.00

			CAT G - Sale of Lubricants		150.00
			CAT H - Sale of Lubricants		192.00
			CAT I - LPG Only (Large)		1,200.00
			CAT J - LPG Only (Small)		1,000.00
			Registration (A,B, C)		***2,000.00***
			Registration (D,E,I)		***1,000.00***
			Registration (F, G,H,J)		***500.00***
167	1422254		**Signage Makers**	Per Annum	
			CAT A - Digital		600.00
			CAT B - Non-digital		500.00
			Registration		
168	1422254		**Signage Writers**	Per Annum	
			CAT A - Electronic		450.00
			CAT B - Manual		250.00
			Registration		***250.00***
169	1422270		**Spare Parts Sales Outlets (New)**	Per Annum	
			Category A - Importers/Wholesalers Only		900.00
			Category B - Retailers (Large)		300.00
			Category C - Retailers (Medium)		200.00
			Category D - Retailers (Small)		90.00
			Registration		***500.00***
			Registration		***300.00***
170	1422270		**Spare Parts Sales Outlets(Second-hand)**	Per Annum	
			Category A - Second-Hand Engine Shops		550.00
			Category B - Retailers (Large)		300.00
			Category C - Retailers (Medium)		200.00
			Category D - Retailers (Small)		113.00
			Category E - Kiosk/Table Top		75.00
			Registration		***350.00***
			Registration		***250.00***
171			**Straw Basket Weavers and Sales**	Per Annum	120.00
			Registration		***105.00***
172	1422128		**Telecommunication Companies**	Per Annum	
		i.	**Internet (Data) Services Providers**		
			CAT 'A'		6,300.00
			CAT 'B'		3,500.00
			CAT 'C'		1,260.00
			Registration		***2,000.00***
		ii.	**Phone and Internet Services Providers**		

			CAT A - Head Office		25,200.00
			CAT B - Regional/Municipal Office		18,900.00
			CAT C - Service Centres		12,600.00
			CAT D - Outsourced Service Centres		15,750.00
			Registration		***1,500.00***
173	**1422128**		**Terrazzo Making**	Per Annum	
			CAT A - Two machines and above		550.00
			CAT B - One Machine		300.00
			Registration		***300.00***
174	1422019		**Timber Products Retail Outlets**	Per Annum	
			CAT A - Large scale		220.00
			CAT B - Medium scale		120.00
			CAT C - Small scale		84.00
			Registration		***150.00***
175			**Toilet Operators (Private)**	Per Annum	
			CAT A - Above 24 Seater		450.00
			CAT B - Up to 24 Seater		350.00
			CAT C - 9-16 Seater		150.00
			CAT D - Up to 8 Seater		100.00
			Registration		***300.00***
176	1422283		**Tourism Licenced Facilities**	Per Annum	
		A.	**Accommodation Facilities**		
		i.	**Hotels/ Beach Resorts/ Motels /AirBNB**		
			CAT A - 4-5 Star Facilities		5,300.00
			CAT B - 1-3 Star Facilities		3,180.00
			Registration CAT A		***1,600.00***
			Registration CAT B		***1,000.00***
		ii.	***Guest Houses***		
			More than 9 Rooms		750.00
			4-9 Rooms		600.00
			Registration		***600.00***
		iii.	***Budget Hotels***		490.00
			Registration		***600.00***
		iv.	***Hostels (Private):***		
			CAT A - Above 50 Beds		1,500.00
			CAT B - 21-50 Beds		1,000.00
			CAT C - Up to 10 Beds		700.00
			Registration		***500.00***
		B.	**Beach Recreational Facility**		
			CAT 'A'		900.00
			CAT 'B'		375.00
			Registration		***500.00***

		C.	***Body Building Gym***		
			CAT A - Large Scale (Club Setting)		450.00
			CAT B - Medium Scale		300.00
			CAT C - Small Scale		150.00
			Registration		***300.00***
		D.	**Food & Bevearage (Eating/Catering Houses)**		
		i.	**Formal Catering Services**		
			Restaurants		
			CAT A - Grade 2		480.00
			CAT B - Grade 3		240.00
			Registration		***300.00***
		ii.	**Informal Catering Services**		
		-	***Traditional Catering Establishments (chop bars)***		
			CAT A - Grade 1		220.00
			CAT B - Grade 2		150.00
		-	***Drinking Bars***		
			CAT A - Grade 1		150.00
			CAT B - Grade 2		120.00
		-	***Snack Bars***		
			CAT A - Grade 1		150.00
			CAT B - Grade 2		120.00
		-	***Outdoor Catering Establishments***		
			CAT A - Grade 1		300.00
			CAT B - Grade 2		90.00
		-	***Local Fast Food Vendors***		
			CAT A - Grade 1		275.00
			CAT B - Grade 2		100.00
			Registration		***150.00***
		E.	**Event Houses**		
			CAT A - Large Scale		1,000.00
			CAT B - Medium Scale		700.00
			CAT C - Small Scale		300.00
			Registration		***500.00***
		F.	**Nightclubs and Theatres**		
		i.	**Nightclub**		
			CAT A - Grade 1		500.00
			CAT B - Grade 2		350.00
		ii.	**Pub**		
			CAT A - Grade 1		470.00
			CAT B - Grade 2		400.00
			CAT C- Grade 3		300.00
		iii.	**Movie House**		
			CAT A - Grade 1		800.00

			CAT B - Grade 2		500.00
			Registration CAT F (I,ii,iii)		***500.00***
		G.	***Spa***		
			CAT A - Spa with more than 3 add-on services		600.00
			CAT B - Spa with 2 -3 add-on services		400.00
			CAT C - Spa Only		250.00
			Registration (CAT G)		***300.00***
		H.	**Travel Trade Enterprises**		
		i.	**Travel and Tour Operators**		
			CAT A - With I.A.T.A. Licence		550.00
			CAT B - Without I.A.T.A. Licence		450.00
			CAT C - Tour Operators		350.00
			Registration		***300.00***
		ii.	**Car Hiring/Rental Services**		
			CAT A - Large Scale		900.00
			CAT B - Medium Scale		600.00
			CAT C - Small Scale		300.00
			Registration		***500.00***
177	1422130		**Transport Companies**	Per Annum	
		i.	**Road**		
			CAT A - With own Terminal		7,500.00
			CAT B - Operating from Publicly Owned Terminal		6,500.00
			Registration		
178	1422130		**Transport Unions (Lorry park Operations)**	Per Annum	
			CAT 'A'		1,400.00
			CAT 'B'		1,100.00
			Registration		***300.00***
179	1422052		**Tyre/Battery Dealers – New**	Per Annum	
			CAT A - Wholesale		1,800.00
			CAT B - Retail		1,000.00
			Registration		***500.00***
180	1422052		**Tyre/Battery Dealers – Used**	Per Annum	
			CAT A - Wholesale		1,700.00
			CAT B - Retail		900.00
			CAT C - Wayside		300.00
			Registration		***300.00***
181	1422052		**TV & Radio Repairers**	Per Annum	150.00
			Registration		***150.00***

182			**Urinal Operators (Private)**	Per Annum	
			CAT A - Large Scale		150.00
			CAT B - Medium Scale		90.00
			CAT C - Small Scale		60.00
			Registration		***250.00***
183	1422267		**Veterinary Clinic/Hospital**	Per Annum	
			CAT A - Vet, Lab and Shop		900.00
			CAT B - Vet and Shop		550.00
			CAT C - Vet Only		350.00
			CAT D - Shop Only		300.00
			Registration		***500.00***
			Registration		***250.00***
184	1422288		**Waste Management Companies**	Per Annum	
		i.	**Dislodging Companies**		
			CAT 'A'		300.00
			CAT 'B'		250.00
			Registration		1,000.00
185	1422288	**iii.**	**Refuse Collection Companies**		
			CAT 'A'		10,500.00
			CAT 'B'		5,250.00
			CAT 'C'		770.00
			CAT 'D'		490.00
			Registration		***3,000.00***
186	1422052		**Windscreen Dealers**	Per Annum	
			CAT 'A'		350.00
			CAT 'B'		250.00
			CAT 'C'		150.00
			Registration		***250.00***
187	1422052		**Windscreen Repair**ers	Per Annum	
			CAT 'A'		300.00
			CAT 'B'		250.00
			CAT 'C'		200.00
			Registration		***200.00***
188	1422139		**Wood Fuel**	Per Annum	
			CAT A - Charcoal Producers		200.00
			CAT B - Firewood Sellers (Large)		200.00
			CAT C - Firewood Sellers (Medium)		90.00
			CAT D - Firewood Sellers (Small)		45.00
			CAT E - Charcoal Sellers		45.00
			Registration		75.00

8.1.2 Permits

Main Item	Sub Item	Item Description	Frequency/ Measure	Municipal
		DEVELOPMENT AND BUILDING PERMITS	**Per Project**	
		DEVELOPMENT /PLANNING PERMITS	**Per Project**	
1		**FORMS**		
	i.	Development Permit Application Form		100.00
	ii.	All Other Forms (e.g. Temporary Structures, Demolition, Renovation etc.)		50.00
2		**BUILDING PROCESSING FEE (Non-Refundable Deposit)**		
	i.	**Residential**		
		2 storey residential development		450.00
		3 storey residential development (below a gross floor area of 450m²)		700.00
		3 storey and above residential development (Above gross floor area of 450m²)	400 + 30% of 400 per gross floor area of 450m²	
		Apartments	Per Unit	200.00
	ii.	**COMMERCIAL**		
	-	**Filling Station / Gas Station**		1,500.00
	-	**Shops**		
		Single storey		400.00
		Up to 2 storey shops development		550.00
		Shops development (below a gross floor area of 450m²)		320.00
		Shops development (above gross floor area of 450m²)		750.00
	-	**Hotels**		
		1 Storey Hotel building		450.00
		2 Storey Hotel building		650.00
		Storey Hotel building		300.00
		Building (above a gross floor area of 450m²)		850.00
	-	**Restaurants**		
		Single storey restaurant		450.00

		2 storey restaurants		650.00
		3 storey restaurants		850.00
		Building with gross floor area above 450m^2		1,000.00
	-	**Multi-storey parking facility**		
		Single Storey		450.00
		2 storey parking facility		850.00
		3 storey parking facility		1,050.00
		Parking facility (above a gross floor area of 450m^2)		1,500.00
	-	**Banking hall**		
		1 storey Banking Hall		450.00
		2 storey Banking Hall		650.00
		3 storey Banking Hall		800.00
		Banking hall with a gross floor area above 450m^2		720.00
	-	**Radio/TV station building**		
		1 storey building		450.00
		2 storey building		650.00
		3 storey building		850.00
		Building with gross floor area above 450m^2		1,050.00
	-	Telecommunication Mast		5,000.00
	-	**Printing houses**		
		1 storey printing house		450.00
		2 storey printing house		650.00
		3 Storey printing house		850.00
		Building with gross floor area above 450m^2		1,050.00
	-	**Funeral home**		
		CAT A - 3 storey funeral home		850.00
		CAT B - 2 storey funeral home		65.00
		CAT C - storey funeral home		450.00
		Funeral home building with gross floor area above 450m^2	Per project	1,050.00
	iii.	**CIVIC AND CULTURAL**		
	-	**Offices**		
		Up to 2 storey office		850.00
		3 storey office		1,050.00
		Building with gross floor area above 450m^2		1,500.00
		Churches/mosque		
		1 storey		450.00
		2 storeys		650.00
		3 storeys		850.00
		Building with gross floor area above 450m^2		1,000.00
	-	**Hospital/Clinic/Laboratory**		
		1 storey Hospital/clinic/laboratory		450.00

		2 storey Hospital/clinic/laboratory		550.00
		3 storey Hospital/clinic/laboratory		650.00
		Building with gross floor area above 450m^2		850.00
	iv.	**FACTORIES/INDUSTRIAL BUILDINGS**		
	-	**Warehouse (storage only)**		
		1 storey Warehouse (storage only**)**		550.00
		2 storey Warehouse (storage only)		750.00
		3 storey Warehouse (storage only)		950.00
		Building with gross floor area above 450m^2		1,500.00
	-	**Warehouse and Office**		
		1 storey Warehouse and Office		650.00
		2 storey Warehouse and Office		850.00
		3 storey Warehouse and Office		1,050.00
		Building with gross floor area above 450m^2		1,500.00
	-	**Warehouse and Residence**		
		1 storey Warehouse & Residence		450.00
		2 storey Warehouse & Residence		550.00
		3 storey Warehouse & Residence		700.00
		Building with gross floor area above 450m^2		800.00
	-	**Factories**		
		Single storey		1,500.00
		Up to 2 storey factory		3,000.00
		Up to 3 storey factory		4,000.00
		Factory with gross floor area above 450m^2		6,000.00
	-	**Industrial complex**		
		Single storey		550.00
		Up to 2 storey industrial complex		1,050.00
		Up to 3 storey industrial complex		1,500.00
		Industrial Complex with gross floor area above 450m^2		2,500.00
	v.	**EDUCATION (PRIVATE)**		
	-	**Pre-school**		
		1 storey pre-school		300.00
		2 storey pre-school		350.00
		3 storey pre-school		450.00
		Building with gross floor area above 450m^2		550.00
	-	**Basic School**		
		1 storey basic school		375.00
		2 storey basic school		540.00
		3 storey basic school		750.00
		Building with gross floor area above 450m^2		850.00
	-	**Second Cycle School**		
		1 storey second cycle school		750.00

		2 storey second cycle school		900.00
		3 storey second cycle school		1,000.00
		Building with gross floor area above 450m^2		1,200.00
	-	**Basic and second cycle**		
		1 storey basic and second cycle school		1,000.00
		2 storeys basic and second cycle school		1,300.00
		3 storeys basic and second cycle school		1,500.00
		Building with gross floor area above 450m^2		1,800.00
	-	**Vocational/Technical**		
		1 storey vocational/technical school		1,000.00
		2 storey vocational/technical school		1,300.00
		3 storey vocational/technical school		1,500.00
		Building with gross floor area above 450m^2		1,800.00
	-	**Driving Schools**		
		1 storey private driving school		1,000.00
		2 storey private driving school		1,300.00
		3 storey private driving school		1,500.00
		Building with gross floor area above 450m^2		1,800.00
	vi.	**OPEN SPACE & RECREATIONAL DEVELOPMENT**		
		Sports complex		1,000.00
		Events centre		1,500.00
	-	Commercial - Telecommunication Mast		7,500.00
	-	Mixed Use		1,500.00
	-	Recreational Development		1,000.00
	-	Renovation/Rehabilitation/Refurbishment		1,200.00
	-	Hoarding		500.00
	-	Demolition		750.00
	-	Fence Wall Only		500.00
	-	Approval In Principle (AIP)	**One Time Payment**	
	-	Certificate of Habitation/Occupancy		120.00
3		**BUILDING PERMIT CHARGES**		
	A.	**New Development**		
	i.	Building/Permanent Structure	Cost of construction per meter square	0.01
	ii.	Hoarding Permit (only)	Per Linear Metre	4.00
	iii.	Fence Wall Permit (only)	Cost of construction per meter square	0.01

	iv.	Mast Permit (Installation)	One Time Payment	27,000.00
		15 Metres		
		30 Metres		
		35 Metres		
		Above 35 Metres		
	B.	**Building Permit Renewal (upon expiration of original permit/extension of time)**		
	i.	Residential	Per Case	1,000.00
	ii.	Commercial		1,200.00
	iii.	Factories/ Industrial		3,000.00
	iv.	Civic & Cultural		1,500.00
	v.	Recreational Development		1,800.00
	vi.	Educational		900.00
	vii.	Renewal for Temporary Structures		50.00
	C.	**Permit to repair/renovate/ rehabilitate/ refurbish**		
	i.	Telecommunication Mast	Per Installation	5,000.00
	ii.	Permanent Structures	Cost of construction	0.40%
	D.	**Temporary Structure Permit (Constructional Site)**	Per meter square	37.50
	E.	**Temporary Structure Permit**	Per meter square	
	i.	Containers	Per meter square	15.00
	ii.	Wooden Kiosks/Sheds		10.00
	F.	**Billboards**	Per meter square	
	i.	**Road Arch**		
		CAT A - Class A1 (Along First Class Access)		112.50
		CAT B - Class A2 (Along Second Class Access)		75.00
		CAT C - Class A3 (Along Third Class Access)		37.50
	ii.	**Unipole Spectacular**		
		CAT A - Class A1 (Along First Class Access)		150.00
		CAT B - Class A2 (Along Second Class Access)		112.50
		CAT C - Class A3 (Along Third Class Access)		75.00
	iii.	**LEDs**		
		CAT A - Class A1 (Along First Class Access)		225.00

		CAT B - Class A2 (Along Second Class Access)		150.00
		CAT C - Class A3 (Along Third Class Access)		75.00
	iv.	**Building Wrap/Wall Drapes**		
		CAT A - Class A1 (Along First Class Access)		56.25
		CAT B - Class A2 (Along Second Class Access)		37.50
		CAT C - Class A3 (Along Third Class Access)		18.75
	v.	**Vehicular Adverts**		
		CAT A - Class A1 (Along First Class Access)		15.00
		CAT B - Class A2 (Along Second Class Access)		11.25
		CAT C - Class A3 (Along Third Class Access)		3.75
	vi.	**Banners**		
		CAT A - Class A1 (Along First Class Access)		15.00
		CAT B - Class A2 (Along Second Class Access)		11.25
		CAT C - Class A3 (Along Third Class Access)		7.50
		Posters	Per day	5.00
	vii.	**Other Adverts**		
	-	**Bus Stop Shelters**		
		CAT A - Class A1		750.00
		CAT B - Class A2		600.00
		CAT C - Class A3		450.00
	-	**Flag Poles**		
		CAT A - Class A1		150.00
		CAT B - Class A2		112.50
		CAT C - Class A3		75.00
	-	**Group Directional Signs**		
		CAT A - Class A1		750.00
		CAT B - Class A2		00.00
		CAT C - Class A3		450.00
	-	**Lamp Post Advertisement (Street Light Poles)**		
		CAT A - Class A1		75.00
		CAT B - Class A2		60.00
		CAT C - Class A3		45.00

	-	**Structures on Designated Spectacular Sites**		90.00
	-	**Renewal of outdoor adverts/billboards**	Per Case	50% of the permit cost
	G.	**Other Charges**		
	i	Land use certificate	Per plot	200.00
	ii.	Certified True Copy	Per Request	Cost of reproducing new documents + 500
	iii.	Certificate of Habitation (COH)	Per metre square	30.00
	iv.	Demolition Permit	Per metre square	37.50
	v.	**Permit For Construction:**		
	vi.	**Road Crossing (Cutting) Permit**	Per Metre	
	-	Asphalt Roads		200.00
	-	Paved/Surfaced Dressed Road		100.00
	-	Along Road		2.00
	vii.	**Thrust Boring**	Per Metre	
		Asphalt Pavement/Surface Dressed Road		40.00
	viii.	**Permit For Construction of Tanks**		
	-	Tank Farm	Per meter cube	780.00
	-	Additional Tanks (Filling Stations and Others)	Per Tank	1,300.00
	-	Fuel Pumps	Per Pump	1,500.00
	H.	**CONSTRUCTION COST FOR BUILDING PERMITS**	**0.63% of construction cost**	
		Building Permit Charges [0.63%] of estimated cost of building		
	i.	**Residential Buildings**		
		1st Class		900 -1000
		2nd Class		700 - 1000
		3rd Class		600 - 800
	ii.	**Commercial Buildings**		
		1st Class		1200 - 1500
		2nd Class		1000 - 1200
		3rd Class		600 - 800
	iii.	**Industrial Buildings**		
		Heavy		1500 - 1800
		Light		1200 - 1500
5		**CHANGE OF USE**		

	i.	**Residential to commercial**		
	-	**1st Class**		
		Up to 0.32 acre		6,600.00
		0.33 - 1 acre		7,200.00
		Above 1 acre	Per Acre	9,000.00
	-	**2nd Class**		
		Up to 0.32 acre		4,500.00
		0.33 - 1 acre		5,400.00
		Above 1 acre	Per Acre	7,800.00
	-	**3rd Class**		
		Up to 0.32 acre		3,780.00
		0.33 - 1 acre		4,800.00
		Above 1 acre	Per Acre	6,600.00
	ii.	**Residential to Educational**		
	-	**1st Class**		
		Up to 0.32 acre		5,400.00
		0.33 - 1 acre		7,200.00
		Above 1 acre	Per Acre	10,800.00
	-	**2nd Class**		
		Up to 0.32 acre		3,300.00
		0.33 - 1 acre		4,500.00
		Above 1 acre	Per Acre	5,400.00
	-	**3rd Class**		
		Up to 0.32 acre		2,100.00
		0.33 - 1 acre		3,300.00
		Above 1 acre	Per Acre	4,500.00
	iii.	**Residential to Light industrial**		
	-	**1st Class**		
		Up to 0.32 acre		6,600.00
		0.33 - 1 acre		7,200.00
		Above 1 acre	Per Acre	9,000.00
	-	**2nd Class**		
		Up to 0.32 acre		4,500.00
		0.33 - 1 acre		5,400.00
		Above 1 acre	Per Acre	7,800.00
	-	**3rd Class**		
		Up to 0.32 acre		3,780.00
		0.33 - 1 acre		4,800.00
		Above 1 acre	Per Acre	6,600.00
	iv.	**Residential to Civic and Cultural**		
	-	**1st Class**		
		Up to 0.32 acres		6,600.00
		0.33 - 1 acre		8,400.00
		Above 1 acre	Per Acre	11,700.00
	-	**2nd Class**		

		Up to 0.32 acre		3,300.00
		0.33 - 1 acre		4,500.00
		Above 1 acre	Per Acre	5,400.00
	-	**3rd Class**		
		Up to 0.32 acre		2,100.00
		0.33 - 1 acre		3,300.00
		Above 1 acre	Per Acre	4,500.00
	v.	**Industrial to Civic and Cultural**		
	-	**Heavy Duty**		
		Up to 1 acre		9,000.00
		Above 1 acre	Per Acre	11,700.00
	-	**Light Duty**		
		Up to 1 acre		5,400.00
		Above 1 acre	Per Acre	8,100.00
	vi.	**Industrial to Mixed Use**		
	-	**Heavy Duty**		
		Up to 1 acre		11,700.00
		Above 1 acre	Per Acre	13,800.00
	-	**Light Duty**		
		Up to 1 acre		9,000.00
		Above 1 acre	Per Acre	10,800.00
	vii.	**Educational to Mixed Use**		
		Up to 0.32 acre		8,400.00
		0.33 - 1 acre		9,900.00
		Above 1 acre	Per Acre	12,600.00
	viii.	**Educational to residential**		
		Up to 0.16 acre		4,500.00
		0.17 - 0.32 acre		5,400.00
		0.33 acre and above		7,800.00
	ix.	**Open space to residential**		
		0.32 - 1 acre		6,600.00
		Above 1 acre	Per Acre	9,000.00
	x.	**Open space to educational**		
		Up to 0.32 acre		7,200.00
		0.33 - 1 acre		9,900.00
		Above 1 acre	Per Acre	11,700.00
	xi.	**Open space to mixed use**		
		Up to 0. 32 acre		9,000.00
		0.33 - 1 acre		10,200.00
		Above 1 acre	Per Acre	11,700.00
	B.	**Publication of Approved Rezoning Request**		3,000.00
	C.	**APPROVAL OF LOCAL PLAN**		
		1 to 500 Acres		15,000.00
		501 to 1000 Acres		20,000.00
		Above 1000 Acres		30,000.00

6		**PLANNING COMMENT**		
				300.00

8.2 FEES

Main Item	Sub-item	ITEM	Unit of Measure	Municipal 2026	
1		**Burial (Cemetery) Fees**			
	i.	**General**	Per Burial		
		CAT A- Double & Tomb		1,600.00	
		CAT B - Adults (Above 18 years)		400.00	
		CAT C-Child (Below 18 years)		200.00	
		CAT D - Tombstone e.g. marble, terrazzo, vault		800.00	
		CAT E- Concrete Vault with building		6,000.00	
		CAT F- Concrete vault with iron bars/chain fencing		1,000.00	
	ii.	**Grave space reservation - Public Cemetery**			
		CAT A - Allocation	Onetime Payment	3,500.00	
	iv.	**Exportation of corpse (Outside Country)**	Onetime Payment	5,000.00	
	vi.	**Burials at Home**	Per burial	6,000.00	
	vii.	**Exhumation of Corpse**	Per Court Order	3,000.00	
	viii	**Burial at churches premises**		6,000.00	
2		**Business/Product Promotion CATA**	One Week	350.00	
		CAT B		200.00	
4		**Conservancy**			
	i.	**Franchised**			
		Franchise - Public Toilet Operators (CAT A)	Per Month	800.00	
		Franchise - Public Toilet Operators (CAT B)	Per Month	600.00	
		Franchise - Public Toilet Operators (CAT C)	Per Month	500.00	
		Franchise - Public Toilet Operators (CAT D)	Per Month	200.00	
	ii	**Assembly Operated**			
		Public Toilet	Per visit	1	
		Public Urinals	Per Visit	0.50	
5		**Crusade Outreach /Concert Programmes**	Per Day	25.00	
6		**Environmental Health Inspection and Certificate fee**	Per Visit		

	i.	CAT C - Food Vendors		50.00

Main Item	Sub item	ITEM	Unit of Measure	Municipal 2026	
7		**Export/Conveyance**			
	i.	**Animals**			
		Cow	Per animal	50.00	
		Sheep, Goats, Pigs, Donkey, Dog etc.	Per animal	15.00	
		Birds	Per bird	5.00	
		Fish CAT A	Per basket	5.00	
		Fish CAT B	Per basket	2.00	
		Bush Meat	Per animal	2.00	
		Gambia kako	Per bag	7.00	
		Anchovy (kotsoko)	Per bag	6.00	
		Salt	Per bag	6.00	
	ii.	**Bamboo**	Per 100 Culms	10.00	
	iii.	**Cane/Rattan**	Per Bundle	10.00	
			Per Maxi bag	6.00	
			Per Mini bag	5.00	
	v.	**Charcoal**	Per bag (maxi)	2.00	
		Charcoal	Per bag (mini)	1.00	
	v.	**Cotton (**Articulator, Kia, Mummy truck, Abossey Okai macho, Motor king etc.)	Per load	20.00	
	vi.	**Firewood**			
		- Articulator Truck	Per load	32.00	
		- Mummy Truck	Per load	16.00	
		- Kia Truck	Per load	10.00	
		- Abossey Okai macho motor king/ Donkey Cart	Per load	3.00	
		Firewood/ charcoal seller	Per bag	1.00	
		Metal Scraps – CAT A	Per truck	30.00	
		CAT B	Per truck	25.00	
		CAT C	Per truck	20.00	
		Scraps	Per articulator	30.00	
	vii.	**Fruits** (Banana, Mango, Pawpaw, Pineapple, Pear, Oranges etc.)	Per crate/bag/ basket	20.00	
		Coconut	Per day	2.00	
	viii.	**Limestone**			
		- Above 7 Tonnes	Per load	30.00	
		- 6 to 7 Tonnes	Per load	20.00	
		- Up to 5 Tonnes	Per load	10.00	

	ix.	**Milled Foods** (Corn dough, Cassava dough, Groundnut paste, Gari etc.)	Per bag/ Per container	1.00	
		Milled Foods (Corn dough, Cassava dough, Groundnut paste, Gari etc.)	Per maxi bag	2.00	
		- 6 to 7 Tonnes	Per load	20.00	
		- Up to 5 Tonnes	Per load	10.00	
Main Item	**Sub item**	**ITEM**	**Unit of Measure**	**Municipal 2026**	
	xii.	**Sand including river sand**			
		- Above 7 Tonnes	Per load	40.00	
		Macho', Motor king etc.)	Per load	5.00	
	xi.	**Rock/Stones/Quarry/Gravel Products**	Per load		
		Lithium			
		- Above 7 Tonnes	Per load	50.00	
		- 6 to 7 Tonnes	Per load	40.00	
		- Up to 5 Tonnes	Per load	30.00	
	xiii.	**Roots and Tubers**			
		Yam	100 pieces	10.00	
Main Item	**Sub-item**	**ITEM**	**Unit of Measure**	**Municipal 2026**	
		Cocoyam, Cassava, Potato	Per Maxi bag	2.00	
		Cocoyam, Cassava, Potato	Per Mini bag	2.00	
	xiv.	**Vegetable dealers**	Per bag/crate/ basket	1.00	
	xv.	**Palm Oil, Coconut Oil, Groundnut Oil**	Per gallon (25 Litres)	4.00	
	xvi.	**Shea Nuts**	Per Bag	1.00	
	xvii.	**Shea Butter**	Per tonne	1.00	
	xviii.	**Sawn Wood Export**			
		Wooden Mortar Sellers	Per mortar	2.00	
	xix.	**Off-Loading/Landing Fee**			
		CAT A - Articulator Truck		15.00	
		CAT B - Cargo trucks & Buses		20.00	
9		**Lorry Park Fee**			
	i.	**Commercial Vehicles**	Per day		
		Taxi/Hiring		3.00	
		Minibus Up to 12–23-seater		3.00	
		Bus/Kia Up to 24–33-seater		5.00	
		Bus/Kia (33-seater +)		4.00	
		Articulator truck		5.00	
		Tipper truck		4.00	

		Lorry Park Overseer (Book men)		4.00	
		Rig Saw (Yellow Tricycle)		2.00	

Main Item	Sub item	ITEM	Unit of Measure	Municipal 2026	
		Non-Lorry Park Mobile Vehicles (e.g. Taxi)		2.00	
10		**Market**	Per day/night		
		Market Tolls (Daily/ Night Tolls)		2.00	
		Hawkers	Per day	1.00	
		Marker stalls	Per day	1.00	
		Secondhand clothes/bags /shoes	Per day	1.00	
11		**Marriage Fees**			
		Ordinance (Cap 127)	Per Registration	250.00	
		Customary Marriage	Per Registration	105.00	
		Divorce Certificate (Customary)	Per Document	525.00	
		Registrar's Certificate	Per Document	83.00	
		Certificate of Marriage	Per Document	83.00	
		Certified True Copy	Per document	203.00	
		Filling of Notice/Caveat (First)		83.00	
		Filling of Notice/Caveat (Final)		83.00	
		Authentication of Marriage Certificate		83.00	
		Marriage ceremony (Weekdays)		113.00	
		Marriage ceremony (Weekend)		225.00	
		Search Fee (for marriage registration)		83.00	
		Use of Assembly's Hall - Marriage Ceremony	Per 30 Minutes	150.00	
		Registration of Churches for Marriage	**Per Church**	**1,500.00**	
		Registration of Church Premises		**1,500.00**	
		Spinster/ Bachelor Certificate		250.00	
		Online Marriage Registration			
		Authentication of Marriage Certificate	Per document	150.00	
		Marriage Certificate (Search)	Per document	45.00	
		Certified True Copy of Marriage Certificate	Per document	113.00	
		After Marriage Certificate Search	Per document	113.00	
		Sale of Contract Documents –			
	B	**Class B (Mun./Dist.)**	**Per Project**		
	i.	**Goods & Services**			
		CAT A - Above 400,000		1,000.00	

		(Approved by Regional Tender Review Committee)			
		CAT B - Above 50,000 - 400,000 (Approved by Entity Tender Committee)		500.00	
		CAT C - Up to 50,000 (Approved by Entity Head)		300.00	

Main Item	Sub-item	ITEM	Unit of Measure	Municipal
	ii.	**Works**		
		CAT A - Above 550,000 Approved by Regional Tender Review Committee		1,000.00
		CAT B - Above 90,000 - 550,000 (Approved by Entity Tender Committee)		500.00
		CAT C - Up to 90,000 (Approved by Entity Head)		**300.00**
15		**Search Fee (General Information)**		200.00
16		**Slaughter House**		
		Slaughter of Cow/Donkey	Per animal	30.00
		Slaughter of Sheep/Goat/ Pig	Per animal	10.00
		Meat Van (Assembly)		
		CAT A – Cow	Per Animal	5.00
		CAT B - Small Animals	Per Animal	3.00
19		**Waste Management**		
	A	**Dislodgement of Liquid Waste**		
	i.	**Dislodging**	Per Trip	
		CAT A - Dislodging (Domestic)		250.00
		CAT C - Dislodging (Outside District Capital)		300.00
		CAT D - Dislodging (Outside District)		300.00
	ii.	**Tipping Fee (Liquid Waste) – (Dumping Fee)**	Per Trip	
		CAT A - Dislodging (Domestic)		50.00
		CAT D - Dislodging (Outside District)		70.00
	C	**Solid Waste Collection Services (Domestic)**	**(Per month)**	
	i.	**Communal Collection Service**		
		CAT A - Pay-as-you-dump		3.00
		CAT B - Pay-as-you-dump		2.00
		CAT C – Others		12.00
20		**Road Block**		

		CAT A - Collector Accesses	Per day	200.00
		CAT B - Local Accesses	Per day	100.00

8.3 FINES

Main Item	Sub Item	Item Description	Unit of Measure	Municipal
1		**Building Offences**	Per Case	
	i.	Penalty for development without permit		50% of permit
	ii.	Occupying Newly Completed Houses without Occupancy (Habitation) Certificate		50% of permit
	iii.	Penalty For Unauthorised Placements		50% of permit
	iv.	Penalty for Refurbishment/Rehabilitation/Renovation without permit		50% of permit
	v.	Penalty for development in unauthorised places		Surcharge based on cost of demolition
	vi.	Penalty for Violating 'Stop-Work' Order		50% of permit
	vii.	Installation of Radio/TV/Internet Service Providers/Communication Mast & Others - Refusal to obtain permit		50% of principal
2		**Environmental Health/Safety/ Sanitation Offences**	Per Case	
	i.	**Defecating at unauthorized places**		60.00
	ii.	**Urinating at unauthorized places**		12.00
	iii.	**Selling at unauthorized places**		50.00
	iv.	**Indiscriminate disposal/burning of refuse**		
		Industrial Area		1,500.00
		Commercial Area		750.00
		Residential Area		500.00
		Office Area		300.00
		Poor Household Sanitation		50.00
		Poor Institutional Sanitation		100.00
	v.	**Unpaid Fees for Refuse Collection Services**		
	vi.	**Weedy grounds**		
		Business/Commercial premises		500.00
		Residential premises		100.00
	vii.	**Refusal to Re-plant Tree (after property development)**		
		Industrial		100.00
		Individual		50.00
	viii.	**Refusal to pay for Environmental Health Permit**		

Main Item	Sub Item	Item Description	Unit of Measure	Municipal
	ix.	**Refusal to comply with abatement**		
		CAT A - Industrial		450.00
		CAT B - Commercial		400.00
		CAT C - Residential		150.00
	x.	**Excessive Noise Making**		
		CAT A - Large groups		350.00
		CAT B - Medium groups		150.00
		CAT C - Small groups		90.00
		CAT D - Others (Special Permit)		45.00
	xi.	**Cutting of trees without permit**	Per Tree	45.00
3		**Impounding – Stray Animals**	Per animal/ day	
	i.	Collection – Sheep/Goat/Pigs/Dogs		100.00
	ii.	Collection - Donkey/Horse/Cow		150.00
	iii.	Feeding - Sheep/Goats		20.00
	iv.	Feeding - Pigs		25.00
	v.	Feeding - Dogs		25.00
	vi.	Feeding - Donkey/ Horse/Cow		25.00
	vii.	Impounded animal(s) auctioning		
4		**Miscellaneous Offences**	Per Case	
	i.	Removal of/Missing Property number plate		90.00
	ii.	Removal/Destruction/Defacing of Street Name Signage		120% of replacement cost
	iii.	Destruction of Street Light Poles/Other road furniture		120% of replacement cost
	iv.	Posting of bills at unauthorized places		90.00
	v.	Failure to pay BOP		30% of amount owed (in addition to principal)
	vi.	Penalty for bounced cheques		50% of cheque value
	vii.	Transfer of stalls/stores without Assembly approval		750.00
5		**Retrieval Of Seized Tools/Machinery (For Various Offences)**	Per Case	
		1st Time		75.00
		2nd Time		150 .00
		3rd Time		300.00
6		**Traffic Offences**		

	i.	**Parking/Stopping/Waiting/Loading/Off-loading/Moving/Turning at unauthorized Places**	Per case	
		Earth Moving Equipment	Per case	450.00
		Articulator Truck	Per hour/ Case	320.00
		Tipper/Cargo Truck/Tractor	Per hour/ Case	200.00
		Pick-Up/ Cross-Country/SUVs Vehicle	Per case	200.00
		Saloon Car/Taxi	Per case	80.00
		Buses (large)	Per case	180.00
		Trotro/Buses (small)	Per case	150.00
		Motor bikes/Tricycles	Per case	45.00
		Push truck	Per case	7.00
	ii.	**Riding bicycle and motorbike in the market**	Per case	70.00
	iii.	**Riding bicycle and motorbike on pedestrian walkways**	Per case	90.00
	iv.	**Clamping Charges (Obstruction /No Parking)**	Per case	
		Heavy Duty (e.g. Articulated Trucks)		320.00
		Medium Heavy Duty Vehicles (Kia Trucks and Buses)		130.00
		Private/Light Vehicle (e.g. Saloon/4x4/ Pick-up)		90.00
		Dump Trucks (Tipper Trucks)		200.00
		Tricycles		45.00
	v.	**Towing Charges**	Per case	
		Private Vehicles (e.g. Saloon/4x4/SUVs)		270.00
		Light Heavy Vehicles (Kia Trucks and Buses)		350.00
		Dump Trucks (Tipper Trucks)		450.00
		Heavy Duty (e.g. Articulated Trucks)		700.00
		Tricycle motors		45.00
	vi.	**Impounded Vehicle**	Overnight	45.00
	vii.	**Refusal to obtain vehicle sticker**	Per Case	
		CAT A - Articulated/ Tipper Trucks		130.00
		CAT B - Commercial/Private Vehicles		75.00
	viii.	**Refusal to emboss sticker**	Per case	200.00
	ix.	**Refusal to acquire Taxi Driver Licence**	Per case	45.00
7		**Unauthorised Diversion**	Per case	
	i.	Diversion of river/stream course		15,000 .00
	ii.	Diversion of drains		7,000.00
	iii.	Channeling of sewage waste into drains		7,000.00
8		**Illegal/Unlicensed Activities**	Per Case	
	i.	Gold Buying & Sales		15,000.00
	ii.	Logging and sale of logs		15,000.00

	Iii.	Mining (Galamsey)		25,000.00
	iv	Production and sale of Ammunitions		20,000.00
	v.	Quarry Operations		15,000.00
	vi.	Sand Winning		15,000.00
	vii.	Financial Institution		10,000.00
9		**Other General Offences**		
		Streets/Pavements' Selling	Per Case	21.00
		Communal Labour Refusal/Failure		74.00
		General Spot Fine		105.00
		It shall be the duty of every person liable to pay these levies as charged thereof at the Mfantseman Municipal	Levy Payment Default/Refusal	3*levy
		Assembly's Finance/Revenue Offices or any authorised persons (Revenue Collectors or Corporate Body) for annual	Levy Evasion	4*levy
		revenue on or before 31st March, 2022, 15th day for monthly payment, 1:00pm for daily rates and 9:00pm for night	Abetment/Incitement of Levy Default/Refusal	3*levy
Collection.		Unauthorized Collection of Levies		4*levy

8.4 RATES

ITEM	SUB-ITEM		FREQUENCY/ MEASURE	CHARGES
SPECIAL RATES				
Basic Rates			Per Annum	10.00
		Formula		
Assessed/ Valued Properties, Section 146 & 165				
Categories		Impose (MMDAs)		
Residential 1		Urban Areas		0.04
Residential 2		Rural Area		0.03
Commercial Type 1		General		0.05
Commercial Type 2		CMB/ECG/Telcos		0.06
Mixed use		Both Urban & Rural		
Light Industry		Both Urban & Rural		0.06
Unassessed Properties - Flat Rate Categories				
1st Class Residential		Mud/Swish/Landcrete	Per Room	5.00
Residential Properties in 'A' Areas - Communities		Conc/Sandcrete/Brick 1 Rooms	Per Room	18.00
		Conc/Sandcrete/Brick/Steel 2-3 Rooms	Per Room	17.00

along the Cape Coast-Accra Highways & Baifikrom,		Conc/Sandcrete/Brick/Steel 4-7 Rooms	Per Room	15.00
		Con/Sandcrete/Brick/Steel 8-10 Rooms	Per Room	12.00
		Conc- or Sandcrete/ Brick / Steel 11-15 Rooms	Per Room	10.00
		Conc-/Sandcrete/Brick/ Steel 16 and above Rooms	Per Room	8.00
2nd Class Residential Residential Properties in 'B' Areas - Other Communities not listed in A		Mud/Swish/Landcrete	Per Room	5.00
		Conc-/Sandcrete/Brick/ Steel 1 Rooms	Per Room	5.00
		Conc-/Sandcrete/Brick/ /Steel 2-3 Rooms	Per Room	15.00
		Conc-/Sandcrete/Brick/ Steel 4-7 Rooms	Per Room	12.00
		Conc-/Sandcrete/Brick/ Steel 8-10 Rooms	Per Room	10.00
		Conc-/Sandcrete/Brick/ Steel 11-15 Rooms		7.00
		Conc-/Sandcrete/Brick/ Steel 16 and above Rooms		5.00
Commercial		Hotels Class A [Anomabo Beach, Manna Height, BedRock]	Per Annum	1000.00
		Hotels Class B [Biriwa Beach, Abandze Beach, Sisimbo Beach, WEDA]	Per Annum	1000.00
		Guest Houses, Inn, Motels	Per Annum	700.00
		Financial Institutions	Per Annum	1,000.00
		Filling Stations & associated facilities with auxiliary services	Per Annum	2,000.00
		Filling Stations & associated facilities without auxiliary services	Per Annum	1,260.00
		Warehouses/Cocoa Sheds	Per Shed	200.00
		Shops / Office	Per Room	30.00
		Telecommunication (Mast)-MTN & Others		3,000.00
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 [Class A] -	Per Room	25.00
		Rural - [Class B]	Per Room	18.00

		Urban – Composite more than 60% Residential/Commercial (Mainly residential with stores attached)		30.00
		Urban – Composite Building more 30% but less than 60% Residential (Mainly commercial with some residential facilities)		40.00
		Urban – Residential Property with dwelling unit for Home Business		25.00
		Rural – Composite Building with more than 50% Residential (mainly Residential with some stores attached)		20.00
		Rural – Composite Building with less than 50% Residential (Mainly commercial with some stores attached)		15.00
		Rural – Residential Property with dwelling unit for Home Business		10.00
Light Industrial Properties		Cat A Large scale [Ceramics]	Per Annum	1,000.00
		Cat B Medium scale [Pure Water]	Per Annum	500.00
Heavy Industrial Properties		Cat A Large scale [Ceramics, Recycling Plants]	Per Annum	4,000.00
		Cat B Medium scale [Pure Water]	Per Annum	2,000.00
Civic-, Educational-, Health-, Agricultural Properties	Urban/Rural	Basic School (Pre-/Primary-/Junior-)	Per classroom	
	Urban/Rural	Second Cycle School (Senior High, Technical, Vocational)	Per classroom Urban	20.00
			rural	10.00
	Urban/Rural	Priv. Health Facilities (Hospital/Clinics/Med. Labs/Morgue /Gym	Per room Urban	200.00
			Rural	100.00

8.5 RENT

Main Item	Sub Item	Item Description	Frequency/ Measure	Municipal 2026
2		**Hiring of Assembly Facilities**	Per day	
	i.	**Assembly Hall**		
	ii.	Assembly conference room		1,000.00
	iii.	Community centres		50.00
	vii.	Assembly Forecourt		50.00
		Hiring of Agricultural Machinery		
		Tractor Services (With fuel)		
		Ploughing	Per Acre	600.00
		Harrowing	Per Acre	550.00
		Ridging	Per Acre	550.00
		Shelling **(Without Fuel)**	100kg bag	35.00
		Carting	Per day	800.00
		irrigation	Per acre	5.00
		Mist Blower (Without Fuel)	Per day	20.00
		Power Tillers (Without Fuel)	**Per day**	
		Retrovating (Normal field)		400.00
		Retrovating (Rice field)		500.00
		Ridging		300.00
		Bed making **(With fuel)**		300.00
		Head		30.00
		Head+Attachment		70.00
		Irrigation Kits (Without Fuel)		
		Water pump	Per day	50.00
		Sprinklers with tubes	Per Acre	80.00
		Residential Buildings		
		Low-Cost Quarters:		
		Low-Cost Houses (No. 1 - 20)	Per Month	25.00
		Low-Cost Houses (No. A1-A2 & B1-B2)	Per Month	30.00
		Hilltop Bungalows:		
		Two Bedroom Semi- Detached	Per Month	35.00
		Three Bedroom Semi-detached (Spans)	Per Month	70.00
		Two Bedroom Bungalow	Per Month	40.00
3		**Market Facilities**	Per Month	
	i.	**Stores**		
		CAT A - In CBD (Central Business District)-MANKESSIM		
		Accra Station -Top Accra Station -Down		100.00 120.00
		SIC-Top SIC-Down		150.00 200.00
		Edwumako Station-Top		250.00

		Edwumako Station-Middle Edwumako Station		300.00 400.00
		Ansa Park-Office Ansa Park-Shop		1000.00 300.00
		OST/AKD/GKD/NKK/BKD		50.00
		ENST/NST		30.00
		CAT C - Outside CBD-YAMORANSA/ SALTPOND/ANOMABO ETC		
		Saltpond-Top Saltpond-Down		100.00 120.00
		Yamoransa-Top Yamoransa-Down		100.00 120.00
		Anomabo-Top Anomabo-Down		150.00 200.00
		Dominase/Kyeakor		50.00
	ii.	**Sheds**		
		CAT A - In CBD		
		Mankessim Main Market 1		50.00
		Mankessim Main Market 2/WKD/CKD		30.00
		Mankessim Main Market 3/PS/CS		20.00
		Mankessim Main Market 4		15.00
		Mankessim Main Market 5		10.00
		Asabee Market		50.00
		Outside CBD		
		Yamoransa/Anomabo etc		30.00
		Dominase/Kyeakor		20.00
	iii.	**Ground Rent**		
		CAT A - In CBD		30.00
		CAT A - In CBD/Containers/Kiosk		20.00
		CAT C - Outside CBD		15.00
	iv.	**Rent of Undeveloped Lands**	4x4ft	10.00
4		**Hiring of Parks**		
	ii.	CAT B - Lorry Park (space rental)	Per day	300.00
	iii.	CAT C - Parade Grounds (Victoria Park)	Per day	1,000.00
		CAT D - School Compound (Social functions)	Per day	100.00

It is hereby resolved and approved by the Mfantseman Municipal Assembly in accordance PART FIVE, Section 137-144 of **LOCAL GOVERNANCE ACT, 2016 ACT 936,** that the following **Rates, Fees, Fines, Permit, Licenses and Rent** be charged by Mfantseman Municipal Assembly for the financial year 1st January to 31st December 2026.

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 30th June 2026. In the case of monthly fees on or before the 10th day of the month and in the case of daily fees, before 2.00 p.m. each day.

Payment in all cases should be made at any Revenue Office of the Mfantseman Municipal Assembly or to the respective Revenue Collector or any other authorized rate collector.

PENALTIES

Any individual, who without any lawful justification or excuse, the proof which lies on Him/ Her, refuses or wilfully disregard to pay any Fee, licenses, charges payable by him/ her on or before the stipulated date shall pay a penalty of **GH₵50.00** for Basic Rate and **GH₵500.00** for other Rates, Fees and Licenses. This is without prejudice of any action the court might impose together with the amount defaulted.

The Mfantseman Municipal Assembly shall constitute a Task Force at any time to embark on Revenue Mobilization campaign. The Task Force shall have power to lock up stores and premises of recalcitrant Rate payers and put them before court.

Any person who makes false statements with regards to his/ her liability shall pay a penalty of not less than **GH₵200.00** and not more than **GH₵500.00**. Any person who assist or incites a person to make false statement or refuse payment of his liability to pay Rates/ Fees/ Licenses shall be guilty of an offence as the person who makes false statement shall attract the same penalty of not less than of **GH₵500.00** and not more than **GH₵1000.00**. This is without prejudice of any action the court might impose together with the amount defaulted.

Any person who, not being authorized by the Mfantseman Municipal Assembly, collects or attempts to collect Rates/ Fees/ Licenses shall pay a penalty of **GH₵2,000.00**. This is without prejudice of any action the court might impose together with the amount defaulted.

Any person who wilfully obstruct a Revenue Collector, Task Force member or accredited agent of the Mfantseman Municipal Assembly to perform his/ her legitimate duty shall pay a penalty of **GH₵1,000.00** and a refund of medical bills and the cost of material destroyed. This is without prejudice of any action they might impose on him or her by the court.

Any person who fails to pay these rates, fees, permits, levies and other charges before the 30th of June 2026, is liable for prosecution by the Mfantseman Municipal Assembly or any action of its authorized agent.

APPROVED BY MFANTSEMAN MUNICIPAL ASSEMBLY ON 30TH OCTOBER 2025 FOR THE FINANCIAL YEAR 1ST JANUARY 2026 TO 31ST DECEMBER 2026

…….. **…..……**

(PRESIDING MEMBER) **(MUNICIPAL COORDINATING DIRECTOR)**