

**DORMAA CENTRAL MUNICIPAL ASSEMBLY.
FEE FIXING RESOLUTION FOR THE FISCAL YEAR 2026.**

2026



REPUBLIC OF GHANA

FEE FIXING RESOLUTION FOR 2025

DORMAA CENTRAL MUNICIPAL ASSEMBLY

2.0 MAIN INTERNALLY GENERATED REVENUE ITEMS

2.1 Fees

Fees cover the following:

- a) For services provided, for example conservancy and garbage collection and disposal; markets; lorry parks; slaughter houses; graveyards; day-care centers/crèches; dressing stations and maternity homes; public toilets and baths.
- b) For business premises for the practice of profession, businesses, etc. not regulated by a bye-law.

2.2 Fines

Penalty for doing or failing to do an act, whose commission or omission may constitute a menace or nuisance to the public e.g. Pound, No parking, etc.

2.3 Licences

For licences and permits granted for the beginning or continuance of an activity or for doing something or for the keeping of a possession, which is regulated by a bye-law made by the local authority, e.g. licences for hawking; self-employed artisans; chop bars/restaurants; baking, petty-trading/ corn-milling; taxi-driving and taxi registration; bicycles and dogs among others.

2.4 Rents

Amount fixed by local authorities, e.g. for market stores, shed and stalls, chop-bar cubicles, spaces at markets and lorry parks for kiosks, rented quarters, etc.

2.5 Investment

These are items for services such as Trading Services, Interest on Deposits and other businesses.

2.6 Rates

This includes separate items for basic rate, property rate, rate on possessions and separate items in respect of arrears on each of these. Special rates are specific levies by the Assembly to meet a particular development purpose and shall also be a separate item.

2.7 Revenue Items to be collected by Assemblies

The Tenth and Eleventh Schedule to the Local Governance Act 2016 (Act 936) lists out the specific fees, licences and rents which may be imposed by District Assemblies.

2.8.1 Basis for Determining Fees/Licences, Permit and Rent Charges

In determining the level of fees to be charged under each item, the Assembly considers, not only the revenue earning motive, but also the category into which it falls, the purpose(s) that the amount will serve, the capacity of the Assembly to collect, and the capacity of the population to pay. Some of such purposes are:

- a) To recover in part or in whole the cost of providing, maintaining and improving upon the quality or extending/expanding the service. In considering what proportion of cost may be recovered, account must be taken of the target group(s) of the service being provided. For instance, for essential social service like public toilets and baths which are meant primarily for the benefit of the poor and day-care centers for the children of working mothers, and child clinics, the fees may be just marginal.

Conversely, fees for conservancy dislodging and garbage collection from business houses and private homes, fees for use of some facilities in markets, slaughter houses and lorry parks enable recovery of at least full costs i.e. depreciation of capital, maintenance and overheads if not with a profit margin.

- b) To ensure fairness in the distribution of the cost recovery of tax burden among the target groups, as near as practicable, groups with equal incomes should be made to pay equal fees. In this regard, efforts must be made to ascertain the average net incomes of various operators-categories of artisans, chop-bar keepers, bakers, palm-wine tappers and or seller, sand and stone contractors, etc. who take licences from Assemblies for their business, and classify them into grades.

The level of fees to be fixed for the activities performed within each grade should commensurate with the estimated net income within the grade, on a pre-determined scale.

Sight should not be lost of the target group's ability to pay. Similarly, vehicles entering lorry parks may be graded according to the net income from fares collected (i.e. fare x number of passengers x number of trips per day, less estimated running, maintenance, insurance and depreciation costs for each vehicle), for purposes of fixing the lorry parking fee for vehicles in each grade; not just a flat rate for all irrespective of size and fare.

- c) To really deter – e.g. quacks or incompetent persons from operating; or owners of domestic animals from neglecting to pen their animals (in the case of cattle pound fees).
- d) To compete with fees and/or rents prevailing in the open market and other areas, provided that no Government regulation is infringed. With rents for market stores, sheds, and stalls, cubicles for chop-bars and vacant spaces, construction materials used and strategic location of the facility have to be taken into account, among other factors.
- e) To encourage and promote pursuit of particular activities in the District as a deliberate policy.
- f) To register business premises for professional practices, trading, manufacturing, banking etc. for purposes of catering for the district service needs.

2.8.2 Environmental and economic factors

Peculiar environmental and geographical conditions such as population, natural resources endowment, level of economic activities etc., which introduce spatial variables and impose peculiar limitations on determination of rates, is taken into account.

3.0 SPECIAL PROVISION

3.1 Exemptions from and remission of rates

Section 149 (1) and (2) of Local Governance Act 2016 (Act 936):

(1) The following tenements are exempted from assessment and rating:

- a) All premises appropriated exclusively for public worship; and registered with the District Assembly;
- b) Cemeteries and burial grounds registered by the District Assembly;
- c) Charitable or public educational institutions registered with the District Assembly;
- d) Premises used as public hospitals and clinics; and
- e) Premises owned by diplomatic missions as may be approved by the Minister for Foreign Affairs.

(2) The following persons are exempted from the payment of basic rate:

- (a) Person who attend an educational institution who do not receive any remuneration or income during that period, other than an allowance, loan or other grant provided for purposes of education including any sum received by a person in respect of temporary employment undertaken by the person during vacation from an educational institution; and
- (b) Persons who are more than seventy years old.

4.0 SPECIAL EXEMPTIONS

4.1 Ceded Taxes

The revenue items listed in the Twelfth Schedule of the Local Governance Act 2016 (Act 936) shall be collected based on agreement reached between the Ministers of Finance and Local Government and Rural Development. Hence, Assemblies are not to directly collect such taxes. Taxes under the Twelfth Schedule shall be collected centrally based on the agreement reached shared among the MMDAs.

4.2 Head Porters

Head porters popularly known as 'Kayayei' are exempt from payment of daily tolls to the Assemblies in the execution of their business.

DORMAA CENTRAL MUNICIPAL ASSEMBLY FEE FIXING 2026

LICENCES/PERMITS						
Business Licences						
Main Item	Sub item	Description of Item	Frequency/ Measure	2023	2024	2026
				Rate GH¢	Rate GH¢	Rate GH¢
2		Adinkra Designers/Kente/Smock Weavers & Sellers	Per Annum	2023	2024	2025
		CAT I - Sellers Only (Small)		70.00	70.00	70.00
4		Agro Chemical/Farm Inputs Dealers /Agro Machine Dealers	Per Annum			
		CAT H - Retailers		200.00	200.00	200.00
7		Akpeteshie (liquor) Dealers	Per Annum			
	i.	Manufacturers (Distillers)				
		CAT C - Small Scale		100.00	100.00	100.00
	ii.	Distributors				
		CAT C - Small Scale		80.00	80.00	80.00
	iii.	Home Based/Farm Site				
		CAT A - Pito (daily brewing)		50.00	50.00	50.00
		CAT B - Palm Wine Tappers		50.00	50.00	50.00
	iv.	Akpeteshie Sellers Only		50.00	50.00	50.00
8		Aluminium Fabricators (Doors/Windows/Frame)	Per Annum			
		CAT D - Others		300.00	300.00	300.00
12		Aluminium Product Retailers	Per Annum			
		CAT A - Store (Large)		150.00	150.00	150.00
		CAT B - Container/Kiosk (Medium)		100.00	100.00	100.00
		CAT C - Table Top (Small)		75.00	75.00	75.00
15		Artisans (Self Employed)	Per Annum			
		Masons, Carpenters, Plumbers, Electricians, Painters, Steel Benders, Tile Layers etc.		120.00	120.00	160.00
17		Auto Mechanics/ Electricians/Sprayers Etc.	Per Annum			

	i.	Air Condition Mechanics				
		CAT C - Informal Garage without Shop		120.00	120.00	120.00
	ii.	Arc Welders				
		CAT B - Light vehicle repairs, Container Shops and Iron Gates		150.00	150.00	150.00
	iii.	Argon (Aluminium) Welders		120.00	120.00	120.00
	iv.	Auto Body Repairers				
		CAT D - Others		150.00	150.00	150.00
	v.	Auto Electricians				
		CAT A - With Battery Charging		100.00	100.00	100.00
		CAT B - Without Battery Charging		75.00	75.00	75.00
	vi.	Auto Mechanics				
		CAT C - Light Duty Trucks (3 to 5 tonnes)		120.00	120.00	120.00
	vii.	Auto Sprayers				
		CAT A - Spraying and Oven		300.00	300.00	300.00
		CAT B - Spraying without Oven		200.00	200.00	200.00
	viii.	Auto Upholstery				
		CAT B - Seat Cover Sewing		75.00	75.00	75.00
	ix.	Vulcanisers				
		CAT D - Tyre Repairs only		60.00	60.00	60.00
	x.	Brake Specialist		75.00	75.00	75.00
	xi.	Carburetor Specialist		75.00	75.00	75.00
	xii.	Plastic Welders and Fabricators		75.00	75.00	75.00
	xiii.	Radiator Specialist		75.00	75.00	75.00
	xiv.	Multiple Service Providers for Auto Works				
		CAT C - Small Scale		90.00	90.00	90.00
18		Automobile Companies	Per Annum			
	iii.	Used Vehicle Sales (Second-hand Car Dealers)				
		CAT C - Small Scale (Below 20 Vehicles)		500.00	500.00	500.00
	iv.	Heavy Equipment Hiring Services				

		CAT C - Others (small scale)		1,000.00	1,000.00	1,000.00
19		Bags and Suitcases Dealers	Per Annum			
		CAT C - Small Scale		100.00	100.00	100.00
20		Barbering Shop (floor space and number of points)	Per Annum			
		CAT B - Medium Shop (1-5 points)		100.00	100.00	150.00
22		Bakeries	Per Annum			
		CAT C - Small Scale		120.00	120.00	120.00
23		Beer/Wine/Spirits/Soft Drinks Sales	Per Annum			
		CAT B - Wholesale		500.00	500.00	500.00
		CAT C - Retail		300.00	300.00	300.00
24		Bicycles/Tricycles/Motorcycles Dealers	Per Annum			
		CAT C - Sales Outlets (Small-Medium)		450.00	450.00	450.00
		CAT D - Tricycles Only		300.00	300.00	300.00
		CAT E - Bicycles Only		150.00	150.00	150.00
25		Bicycles/Tricycles/Motorcycles Parts Sales	Per Annum			
		CAT B - Motorcycle/Tricycle with Parts		200.00	200.00	200.00
		CAT C - Motorcycle/Tricycles		150.00	150.00	150.00
		CAT D - Bicycle with Parts		120.00	120.00	120.00
		CAT E - Bicycles		100.00	100.00	100.00
26		Bicycle/ Tricycle/ Motorcycle Repairers	Per Annum			
		CAT A - Tricycle/ Motorcycle		60.00	60.00	60.00
		CAT B - Bicycle		15.00	15.00	15.00
27		Bill Boards/Outdoor Adverts	Dependent on class of access			
	i.	Bill Boards (e.g. Road Arches, Unipole spectacular, LEDs, Building wrap or Wall Drape signs, Vehicular Adverts, Banners)	Per m ²			
		CAT A - Class A1 (Along First Class Accesses)		55.50	55.50	55.50
		CAT B - Class A2 (Along Second Class Accesses)		45.00	45.00	45.00
		CAT C - Class A3 (Along Third Class Accesses)		38.00	38.00	38.00

		Other Adverts				
	iii.	Bus Stop Shelters /CAT C - Class A3	Per Annum	300.00	300.00	300.00
	iv.	Flag Poles	Per Annum			
		CAT A - Class A1		530.00	530.00	530.00
		CAT B - Class A2		438.00	438.00	438.00
		CAT C - Class A3		400.00	400.00	400.00
	vi.	Lamp Post Advertisement (Street Light Poles)	Per Annum			
		CAT A - Class A1		100	100	100
		CAT B - Class A2		90	90	90
		CAT C - Class A3		60	60	60
	vii.	Posters	Per Day	3.00	3.00	3.00
	ix.	Others (Not categorised above)	Per sq/m per Annum	54.00	54.00	54.00
28		Blacksmith	Per Annum	100.00	100.00	100.00
29		Blocks & Concrete Producers	Per Annum			
		CAT C - Medium Scale (Machine for blocks only)		200.00	200.00	200.00
		CAT D - Small Scale (Manual blocks only)		100.00	100.00	100.00
31		Book, Stationery, Office Equipment, Computer & Accessory, etc. Shops	Per Annum			
		CAT I - Stationery Only		200.00	200.00	200.00
		CAT L - Mobile Vans		100.00	100.00	100.00
32		Bolt and Knot Dealers	Per Annum			
		CAT A - Shop		75.00	75.00	75.00
		CAT B - Table Top		40.00	40.00	40.00
33		Boutiques	Per Annum			
		CAT C - Small Scale		360.00	360.00	360.00
		CAT E - Others		100.00	100.00	100.00
37		Building Material Dealers – Retail	Per Annum			
		CAT A - Large Scale (Pay Less etc)		450.00	450.00	450.00
		CAT B - Medium Scale (Kwasi Addo etc)		300.00	300.00	300.00
		CAT C - Small Scale (Containers/ Kiosk)		200.00	200.00	200.00

38		Business Centres	Per Annum			
		CAT D - Internet, Word Processing, Printing and Copying Services plus below 11 Work stations		200.00	200.00	200.00
		CAT E - Secretarial Services (Word Processing, Printing and Copying Services)		150.00	150.00	150.00
39		Butcher's Licence	Per annum			
		CAT 'B'		60.00	60.00	60.00
41		Car Washing Bay	Per Annum			
		CAT C - Jet Washing Only		100.00	100.00	150.00
		CAT E - Manual Washing (Small)		60.00	60.00	100.00
42		Carpentry Workshops	Per Annum			
		CAT A - All Works (eg Ausgi Wood Works)		400.00	400.00	400.00
		CAT C - Furniture (plus upholstery - Small)		120.00	120.00	120.00
		CAT D - Furniture Only		90.00	90.00	90.00
		CAT E - Minor Works		60.00	60.00	60.00
43		Casino/ Betting Companies	Per Annum			
		CAT 'C' (Soccer Bet, Mybet etc)		700.00	700.00	700.00
		CAT 'D' (Jackpot Machines/T.V Games etc)		240.00	240.00	240.00
44		Contracted Caterers (e.g. School Feeding)	Per Annum			
		CAT A - Above 1,000 pupils		500.00	500.00	500.00
		CAT B - Above 500 to 1,000 pupils		400.00	400.00	400.00
		CAT C - Up to 500 pupils		300.00	300.00	300.00
45		CD Sellers (Audio/Video)	Per Annum			
		CAT A - Shops		150.00	150.00	150.00
		CAT B - Table Tops		50.00	50.00	50.00
		CAT C - Mobile Vans		40.00	40.00	40.00
48		Ceremonial Hiring Services	Per Annum			
		CAT C - Canopies, Chairs, Tables		240.00	240.00	240.00
		CAT D - Single Item of above		80.00	80.00	80.00
		CAT F - Spinners (Large)		150.00	150.00	150.00

53		Cocoa/ Shea Nut/Cotton Buying Companies	Per Annum			
		CAT A - Large Scale (Mother Company)		3,000.00	3,000.00	3,000.00
		CAT D - Small Scale (Agent)		500.00	500.00	500.00
54		Coffee/Cashew Buying Companies	Per Annum			
		CAT A - Large Scale (Mother Company)		N/A	2,000.00	3,000.00
		CAT B - Medium Scale (Purchasing Clerks)		N/A	1,000.00	1,500.00
		CAT C - Medium Scale (Agent)		N/A	500.00	1,000.00
		CAT d - Small Scale (Agent)		N/A	250.00	250.00
55		Coffin Dealers	Per Annum			
		CAT C - Manual (Manufacture & Sale)		250.00	250.00	250.00
57		Cold Storage Facilities	Per Annum			
	iii.	<i>Non-Importers with Containerised Cold Storage Facilities (Local)</i>				
		CAT A – 40 Footer Container				800.00
		CAT B - 20 Footer Container		300.00	300.00	500.00
		CAT C - Below 20 Footer Container		150.00	150.00	200.00
		CAT D - Deep freezer		90.00	90.00	150.00
58		Commercial Houses/Departmental Stores	Per Annum			
		CAT F - Small Supermarkets		500.00	500.00	500.00
		CAT G - Neighbourhood Shops		250.00	250.00	250.00
		CAT H - Containers/Small Shops		100.00	100.00	100.00
60		Commissioner of Oath/Letter Writers	Per Annum			
		CAT 'B'		50.00	50.00	50.00
61		Communication Mast Operating Licence	Per Annum /per mast			
		CAT A - 1-10 Masts		1,100.00	1,100.00	2,115.00
62		Computer/Accessories/ Office Equipment Repairs	Per Annum			
		CAT C - Small Scale		150.00	150.00	150.00
63		Condiments/Confectioneries (e.g. Biscuits, toffees and spices)	Per Annum			
		CAT A - Wholesale		300.00	300.00	300.00

		CAT B - Retail		150.00	150.00	150.00
		CAT C - Table Top		50.00	50.00	50.00
64		Console (Consul) Games Operators	Per Annum			
		CAT 'C' (Roving, Jackpots, TV etc)		240.00	240.00	240.00
65		Contractors/Suppliers (Registration)	Onetime			
	A.	CAT A - Roads and Bridge Works				
	i.	Class A1		1,200.00	1,200.00	1,200.00
	B.	CAT B - Building/Civil Works				
	i.	Class D				
		D1		700.00	700.00	700.00
	C.	CAT C - Electrical Works (Class E) E1		250.00	250.00	250.00
	D.	CAT D - Plumbing Works (Class G)				
		CAT A - G1		250.00	250.00	250.00
	E.	All Other Contractors				
		CAT A - Assembly Revenue Contractors & Others		500.00	500.00	500.00
66		Contractors' Licence (Renewal)	Per Annum			
	A.	CAT A - Roads and Bridge Works				
	i.	Class A1		900.00	900.00	900.00
	B.	CAT B - Building/Civil Works				
	i.	Class D 1		500.00	500.00	500.00
	C.	CAT C - Electrical Works (Class E)		120.00	120.00	120.00
	D.	CAT D - Plumbing Works (Class G)				
		CAT A - G1		120.00	120.00	120.00
	E.	All Other Contractors				
		CAT A - Assembly Revenue Contractors		300.00	300.00	300.00
67		Cooking/Household Utensil Sales	Per Annum			
		CAT 'A'		200.00	200.00	200.00
		CAT 'C' (Small)		80.00	80.00	80.00
69		Cosmetic/Personal Care/Hair Product Sales	Per Annum			

		CAT A - Wholesale and Retail		400.00	400.00	400.00
		CAT C - Retail		150.00	150.00	150.00
		CAT D - Table top		50.00	50.00	50.00
71		Curtains/Carpets etc. Sales	Per Annum			
		CAT 'A'		200.00	200.00	200.00
		CAT 'B'		100.00	100.00	100.00
75		Dog Licence	Per Annum	15.00	15.00	15.00
78		Dressmakers/Tailors (Non-Industrial)	Per Annum			
		CAT A - Large Scale (eg Master Sammy , Skindo, Frenchman etc)		120.00	120.00	120.00
		CAT B - Medium Scale (Others in Dormaa Township)		90.00	90.00	90.00
		CAT C - Small scale (Outside Dormaa Township)		60.00	60.00	60.00
79		Dressmaking/Tailoring Services	Per Annum			
		CAT B - Knitting and Embroidery		80.00	80.00	150.00
		CAT C - Embroidery only		70.00	70.00	100.00
		CAT D - Knitting only		70.00	70.00	80.00
80		Drilling Companies	Per Annum			
	iii.	Water (Borehole)				
		CAT B - Exploration & Prospecting - (Small)		4,000.00	4,000.00	4,000.00
81		Driving Schools	Per Annum			
		CAT B - 4 - 6 Vehicles		300.00	300.00	300.00
		CAT C - 1 - 3 Vehicles		150.00	150.00	150.00
82		Educational Institutions – Private	Per Annum			
	i.	Pre-school Facilities				
		CAT C - Day Care/Crèche/Nursery		200.00	200.00	200.00
		CAT E - Day Care or Crèche or Nursery or KG only		150.00	150.00	150.00
	ii.	Primary Schools/Junior High Schools				
		CAT 'C' (Others in Dormaa Township)		250.00	250.00	250.00
		CAT 'D' (Others Outside Dormaa Township)		150.00	150.00	150.00
	iii.	Senior High/Technical Schools				

		CAT 'C'		500.00	500.00	500.00
	vi.	Computer Schools/ Training Centre				
		CAT C - Local (Small)		300.00	300.00	300.00
83		Egg Dealers	Per Annum			
		CAT A - Wholesale		200.00	200.00	200.00
		CAT B - Retail Shops		100.00	100.00	100.00
84		Electrical Appliances (New & Second-hand)	Per Annum			
		CAT D - Retailers - (Small)		300.00	300.00	300.00
86		Electronic/Home Appliances/Shops (New & Second Hand)	Per Annum			
		CAT F - Retailers (Shops and Containers - Small)		300.00	300.00	300.00
		CAT H - Retailers Table Top - Small)		150.00	150.00	150.00
88		Electronic Media (Radio) Operators	Per Annum			
		CAT C - District		500.00	500.00	500.00
		CAT D - Community		350.00	350.00	350.00
		CAT F - Information Centres (Rural)		50.00	50.00	50.00
89		Electronic Media (Television) Operators	Per Annum			
		CAT D - Small Scale		2,000.00	2,000.00	2,000.00
93		Fabric Dealers – Sales	Per Annum			
		CAT D - Retail		120.00	120.00	120.00
		CAT E - Table Top		50.00	50.00	50.00
94		Feed Mills (Poultry, Pets, Fish, etc.) – Production	Per Annum			
		CAT 'B'		250.00	250.00	250.00
		CAT 'C'		150.00	150.00	150.00
95		Feed Sellers	Per Annum			
		CAT A - Wholesalers		300.00	300.00	300.00
		CAT B - Retailers (Big)		200.00	200.00	200.00
		CAT C - Retailers (Small)		90.00	90.00	90.00
97		Institutions (Banking)	Per Annum			
		CAT D - Branch/District Office		1,600.00	1,600.00	4,000.00

		CAT F - Rural Bank		800.00	800.00	2,000.00
98		Financial Institutions (Non-Banking)	Per Annum			
	i.	Insurance Companies, Debt Servicing Companies, Security Discount Houses etc.				
		CAT D - Agency Office		900.00	900.00	900.00
	ii.	Micro-Finance Institutions				
	-	Saving and Loans Company/Credit Unions		900.00	900.00	1,200.00
		CAT C - Branch Office		900.00	900.00	1,000.00
		CAT D - Collection Points		300.00	300.00	300.00
	-	Mobile Money				
		CAT 'B'		100.00	100.00	100.00
	-	Stand Alone ATMs		300.00	300.00	300.00
103		Funeral Homes and Mortuaries	Per Annum			
		CAT C - Morgue only		1,000.00	1,000.00	1,000.00
104		Funeral – Undertaker's Licence	Per Annum			
		CAT 'B'		200.00	200.00	200.00
106		General Goods - Sales (e.g. Generator, Water pump, Chain saw, etc.)	Per Annum			
		CAT C - Small		250.00	250.00	250.00
110		Hair & Beauty Service Providers	Per Annum			
		CAT D - Big Salon		200.00	200.00	200.00
		CAT E - Small Salon		100.00	100.00	100.00
		CAT F - Braiding and Weaving Only		100.00	100.00	100.00
		CAT G - Braiding Only		80.00	80.00	80.00
112		Hawkers Licence	Per Month			
		CAT J - Others				
114		Health Facilities – Private	Per Annum			
	i.	Dental Clinics				
		CAT C - Small Scale		100.00	100.00	100.00
	iii.	Hospitals/Clinics				

		CAT B - In and Outpatient (eg DENMIDA ETC)		700.00	700.00	700.00
		CAT C - Outpatient		300.00	300.00	300.00
	vii.	Licenced Herbal Medicine Units				
		CAT C - Clinic and Medicine Producers (Local)		500.00	500.00	500.00
		CAT D - Clinic Only (Local)		300.00	300.00	300.00
		CAT E - Medicine Producers Only (Local)		300.00	300.00	300.00
		CAT F - Herbal Shops (Local)		150.00	150.00	150.00
		CAT G - Shop on wheel (Mobile)		100.00	100.00	100.00
115		Hearse/Ambulance Services	Per Annum			
		CAT B - Medium Scale (3-5 Vehicles)		300.00	300.00	300.00
		CAT C - Small Scale (1-2 Vehicles)		200.00	200.00	200.00
116		Ice Cream/Yoghurt Dealers	Per Annum			
		CAT E - Wholesale/Depot		500.00	500.00	500.00
		CAT F - Retail		200.00	200.00	200.00
117		Interior/Event Decorators	Per Annum			
		CAT B - Individuals		150.00	150.00	150.00
119		Jewellery Repairers (watches/bracelets, etc.)	Per Annum			
		CAT 'A'		100.00	100.00	100.00
		CAT 'B'		50.00	50.00	50.00
121		Key Cutters	Per Annum	100.00	100.00	100.00
122		Laboratories	Per Annum			
		CAT C - Others		300.00	300.00	300.00
124		Laundry Services	Per Annum			
		CAT C - Small Scale		100.00	100.00	100.00
125		Leather Works	Per Annum			
		CAT D - Repairers (e.g Cobbler or Shoe Shine)		75.00	75.00	75.00
126		Licenced Arms & Ammunition Dealers	Per Annum			
		CAT 'B'		1,000.00	1,000.00	1,000.00
128		Lottery Business Operators	Per Annum			

		CAT B - National Marketing Companies/Agents		2,000.00	2,000.00	2,000.00
		CAT C - Lotto Receiver		600.00	600.00	600.00
129		Lumber Business (Including Saw Mill)	Per Annum	2022	2023	2024
		CAT 'D'		1,000.00	1,000.00	1,000.00
132		Mattress/Foam Products Dealers	Per Annum			
		CAT C - Retailers (Medium Scale)		350.00	350.00	350.00
		CAT D - Retailers (Small Scale)		250.00	250.00	250.00
135		Metal Fabricators	Per Annum			
		CAT E - Pot, Coal pots and Sheet moulders		120.00	120.00	120.00
		CAT F - Chairs and beds, etc.		100.00	100.00	100.00
136		Milling Businesses (For Food)	Per Annum			
		CAT B - 2-3 Machines		90.00	90.00	90.00
		CAT C - 1 Machine Only		45.00	45.00	45.00
137		Mineral Water Producers	Per Annum			
		CAT A - Sachet Water Only		200.00	200.00	200.00
		CAT B - Bottled Water Only				300.00
		CAT C - Sachet and Bottled Water				500.00
138		Mineral Water Distribution/Sales	Per Annum			
		CAT A - (OUTSIDERS eg cool)		500.00	500.00	500.00
		CAT B - Wholesale		300.00	300.00	350.00
		CAT C - Retail (Large)		100.00	100.00	100.00
143		Mobile Phone & Accessories Sales/Assembling/Repairs	Per Annum			
		CAT C - Retail/Repairs		300.00	300.00	300.00
		CAT D - Retail Only		150.00	150.00	150.00
		CAT E - Repairs Only		100.00	100.00	100.00
144		Mobile Phone Cards Sales	Per Annum			
		CAT A - Distribution/Retail		350.00	350.00	350.00
		CAT C - Retail		75.00	75.00	75.00
145		Mobile Sales Vans (Per Vehicle)	Per Annum	300.00	300.00	300.00

145		Non-Governmental Institutions Registration	Onetime payment			
		CAT A - International NGOs/CSOs		350.00	350.00	350.00
		CAT B - Local NGOs/CSOs		300.00	300.00	300.00
		CAT C - Community CSOs/CSOs		100.00	100.00	100.00
148		Non-Governmental Institutions (Renewal)	Per Annum			
		CAT A - International NGOs/CSOs		200.00	200.00	200.00
		CAT B - Local NGOs/CSOs		150.00	150.00	150.00
		CAT C - Community NGOs/CSOs		75.00	75.00	75.00
153		Pharmaceutical Companies	Per Annum			
		CAT E - Pharmacy/Chemist Shop (Medium)		300.00	300.00	300.00
		CAT F - Licensed Chemical Shop		180.00	180.00	180.00
154		Photographers / Video Operators	Per Annum			
		CAT D - Photo Shops/Studio		200.00	200.00	200.00
		CAT E - Individual video and photography operators		90.00	90.00	90.00
156		Plastic Product Sales (Including Water tanks)	Per Annum			
		CAT E - Retail (Small)		75.00	75.00	75.00
159		Poultry Farms	Per Annum			
		CAT A - Above 100,000 Birds				1,500.00
		CAT B - Up to 100,000 Birds				1,200.00
		CAT C - Up to 50,000 Birds				1,000.00
		CAT D - Up to 10,000 Birds				800.00
		CAT E - Up to 5,000 Birds		500.00	500.00	500.00
		CAT F - Up to 2000 Birds		250.00	250.00	250.00
		CAT G - Up to 1000 Birds		150.00	150.00	150.00
		CAT H - Up to 500		100.00	100.00	100.00
164		Private Security	Per Annum			
		CAT 'C'		400.00	400.00	400.00
	ii.	Draughtsmanship Business				
		CAT 'A'		300.00	300.00	300.00

167		Quarry/Sand Operators	Per Annum			
		CAT C - Sand Winning		450.00	450.00	450.00
170		Electrical Appliance Repairs (e.g. refrigerator, air condition, iron, etc.)				
		CAT 'B'		100.00	100.00	100.00
171		Refuse Dump Container Managers	Per Annum			
		CAT 'A'		350.00	350.00	350.00
172		Registration of Associations & Religious Bodies	Per Annum	100.00	100.00	100.00
175		Scrap Metal Dealers (Including Mine Scrap)	Per Annum			
		CAT C - Small Scale (Collection Points)		150.00	150.00	150.00
176		Service/Filling Stations	Per Annum			
		CAT B – Fuel and Shopping Centers and Washing Bay				2,800.00
		CAT C - Fuel and Shopping Centres		1,300.00	1,300.00	2,300.00
		CAT D - Fuel, and Washing Bay		900.00	900.00	1,800.00
		CAT E - Fuel Only		800.00	800.00	1,300.00
		CAT F - Surface Tank Points		300.00	300.00	400.00
		CAT I - LPG Retail Points of CAT B		700.00	700.00	1,000.00
179		Signage Writers	Per Annum			
		CAT B - Manual		100.00	100.00	100.00
181		Spare Parts Sales Outlets(Second-hand)	Per Annum			
		Category C - Retailers (Medium)		150.00	150.00	150.00
185		Timber Products Retail Outlets	Per Annum			
		CAT C - Small scale		300.00	300.00	300.00
187		Tourism Licenced Facilities	Per Annum			
	A.	Accommodation Facilities				
	i.	Hotels/ Beach Resorts/ Motels				
		CAT E - One Star		400.00	400.00	400.00
	ii.	Guest Houses (4-9 Rooms)		200.00	200.00	200.00
	iv.	Hostels (Private):				

		CAT A - Above 50 Beds		1,500.00	1,500.00	1,500.00
		CAT B - 21-50 Beds		1,000.00	1,000.00	1,000.00
		CAT C - Up to 10 Beds		700.00	700.00	700.00
	C.	Body Building Gym -CAT C - Small Scale		120.00	120.00	120.00
	D.	Eating/Catering Houses				
	i.	Restaurants				
		CAT C - Grade 3		200.00	200.00	200.00
	ii.	Informal Catering Services				
	-	Traditional Catering Establishments (chop bars)				
		CAT A - Grade 1 (Obaatanpa etc)		200.00	200.00	200.00
		CAT B - Grade 2		100.00	100.00	100.00
	-	Drinking Bars				
		CAT A - Grade 1		150.00	150.00	150.00
		CAT B - Grade 2		100.00	100.00	100.00
	-	Outdoor Catering Establishments				
		CAT A - Grade 1		250.00	250.00	250.00
	-	Local Fast Food Vendors				
		CAT A - Grade 1		200.00	200.00	200.00
		CAT B - Grade 2		100.00	100.00	100.00
	ii.	Car Hiring/Rental Services				
		CAT C - Small Scale		200.00	200.00	200.00
188		Transport Companies	Per Annum			
	i.	Road				
		CAT B - Operating from Publicly Owned Terminal		900.00	900.00	1,000.00
189		Transport Unions (Lorry park Operations)	Per Annum			
		CAT 'A'		N/A	N/A	2,800.00
		CAT 'B'		900.00	1,000.00	1,500.00
		CAT 'D'		N/A	NA	750.00
192		Tyre/Battery Dealers – Used	Per Annum			

		CAT B - Retail		200.00	200.00	200.00
		CAT C - Wayside		100.00	100.00	100.00
194		TV & Radio Repairers	Per Annum	90.00	90.00	200.00
195		Urinal Operators (Private)	Per Annum			
		CAT C - Small Scale		60.00	60.00	60.00
198		Vehicle Stickers for Embossment	Per Annum			
	i.	General				
		Taxi		15.00	15.00	15.00
		Heavy Duty		50.00	50.00	50.00
		Light Duty		40.00	40.00	40.00
		Tricycles/ Motorcycles (Per Unit)		15.00	15.00	15.00
	ii.	Buses/Trotro				
		46 Passengers and above		40.00	40.00	40.00
		34 - 45 Passengers		30.00	30.00	30.00
		24 - 33 Passengers		25.00	25.00	25.00
		8 - 23 Passengers		20.00	20.00	20.00
	iii.	Trucks				
		Articulator / Timber Trucks		50.00	50.00	50.00
		Cargo Trucks (Above 10 Tonnes)		40.00	40.00	40.00
		Cargo Trucks/Kia (Below 10 Tonnes)		30.00	30.00	30.00
		Tipper Trucks:				
		Up to 9.5 Cubic metres		25.00	25.00	25.00
		10 - 14 Cubic metres		30.00	30.00	30.00
		15 - 25 Cubic metres		40.00	40.00	40.00
	ix.	Other Vehicles				
		Hearse		30.00	30.00	30.00
		Tractors		50.00	50.00	50.00
201		Waste Management Companies				
	ii	Refuse Collection Companies	Per Annum			

		CAT 'A' (Zoomlion)		500.00	500.00	500.00
		CAT 'B' (Glory Waste)		300.00	300.00	300.00
204		Wood Fuel	Per Annum			
		CAT D - Firewood Sellers (Small)		40.00	40.00	40.00
		CAT E - Charcoal Sellers		40.00	40.00	40.00

FEES

Main Item	Sub item	Description of Item	Frequency/ Measure	2024	2025	2026
		Formula		Rate GH¢	Rate GH¢	Rate GH¢
2.00		Business/Product Promotion	One Week	350.00	350.00	400.00
3.00		Calibration of Noise Emission	Per Visit			
		CAT A - Large groups		300.00	300.00	350.00
		CAT B - Medium groups		200.00	200.00	250.00
		CAT C - Small groups		150.00	150.00	200.00
		CAT D - Others (Special Permit)		100.00	100.00	100.00
4.00		Conservancy				
	i.	Franchised				
		Franchise - Public Urinal and Toilet Operators - Old Terminal & Tuesday mkt	Per Month		200.00	300.00
		Franchise - Public Urinal and Toilet Operators - New Terminal	Per Month	-	300.00	500.00
		Assembly Operated				
	ii.	Public Toilet - WC	Per Visit		1.50	2.00
		Public Toilet - Others	Per Visit	0.50	1.00	1.00
5.00		Crusade Outreach /Concert Programmes	Per Day	45.00	45.00	50.00

6.00		Environmental Health Inspection and Certificate fee	Per Visit			
		Application Forms				
		CAT A - Hotels and Restaurants			45.00	50.00
		CAT B - Chop and Drinking Bars			35.00	40.00
		CAT C - Food Vendors			15.00	20.00
	i.	Suitability (Health) Certification				
	ii.	CAT A - Hotels and Restaurants		300.00	300.00	350.00
		CAT B - Chop and Drinking Bars		100.00	100.00	150.00
		CAT C - Food Vendors		7.00	7.00	10.00
		CAT D - Health Screening			50.00	70.00
7.00		Export/Conveyance		2024	2025	2026
	i.	Animals				
		Cow (Foreign Herdsmen)	Per animal	10.00	10.00	20.00
		Cow (Local Herdsmen)	Per animal	8.00	8.00	15.00
		Sheep, Goats, Pigs, Donkey, Dog etc.	Per animal	5.00	5.00	10.00
		Birds	Per bird	1.00	1.00	5.00
		Poultry Waste	Per Mini bag	0.20	0.20	0.50
		Bush Meat	Per animal	2.00	2.00	5.00
	vii.	Fruits (Banana, Mango, Pawpaw, Pineapple, Pear, Oranges, Cashew etc.)	Per crate/bag/basket	2.00	2.00	5.00

	ix.	Milled Foods (Corn dough, Cassava dough, Groundnut paste, Gari , etc.)	Per bag/ Per container	5.00	5.00	10.00
	x	Cereals (millet, sorghum, maize, beans, guinea corn etc.) Maxi ba	Maxi Bag	1.00	1.00	2.00
			Mini Bags	0.50	1.00	2.00
	xii.	Sand including river and sea sand				
		- Above 7 Tonnes	Per day	15.00	15.00	100.00
		- 6 to 7 Tonnes	Per day	10.00	10.00	80.00
		- Up to 5 Tonnes	Per day	5.00	5.00	50.00
		Pay-Loaders	Per day			100.00
	xiii.	Roots and Tubers				
		Yam	100 pieces	10.00	10.00	20.00
		Yam - Articulator Truck /Kia Truck	Per load	50.00	50.00	100.00
		Cocoyam, Cassava, Potato	Per Maxi bag	2.00	2.00	5.00
			Per Mini bag	1.00	1.00	2.00
	xiv.	Vegetable dealers	Per bag/crate/ basket	2.00	2.00	5.00
			Per DAF Truck			300.00
			Per KIA Rhino			150.00
M	xviii.	Sawn Wood Export				
		KIA Truck	Per Load	50.00	50.00	100.00
		Tipper Truck	Per Load	100.00	100.00	150.00

		Cargo Truck	Per Load	150.00	150.00	200.00
		Articulator Truck	Per Load	200.00	200.00	250.00
	xix.	Off-Loading/Landing Fee				
		CAT A - Articulator Truck		200.00	200.00	250.00
		CAT B - Cargo trucks & Buses		100.00	100.00	100.00
9.00		Lorry Park Fee	Per day			
	i.	Commercial Vehicles				
		Taxi/Hiring/UTSA		2.00	2.00	5.00
		Mini Bus Up to 12-23-seater		1.50	5.00	10.00
		Bus/Kia Up to 24-33-seater		3.00	3.00	15.00
		Bus/Kia (33-seater +)		5.00	5.00	15.00
		Articulated truck		5.00	5.00	20.00
		Tipper truck		2.00	3.00	10.00
		Rickshaw (Yellow Tricycle)		1.00	2.00	5.00
		Non-Lorry Park Mobile Vehicles (e.g. Taxi)		2.00	2.00	10.00
10.00		Market	Per day/night			
		Market Tolls (Daily/ Night Tolls)		1.00	2.00	2.00
11.00		Marriage Fees				
		Customary Marriage	Per Registration	70.00	70.00	200.00
		Divorce Certificate (Customary)	Per Document	350.00	350.00	500.00
		Certificate of Marriage	Per Document	55.00	55.00	80.00

		Certified True Copy	Per document	135.00	135.00	150.00
		Filing of Notice/Caveat (First)		55.00	55.00	60.00
		Filing of Notice/Caveat (Final)		55.00	55.00	60.00
		Authentication of Marriage Certificate		55.00	55.00	70.00
		Search Fee (for marriage registration)		55.00	55.00	60.00
		Registration of Churches for Marriage	Per Church	300.00	300.00	500.00
		Registration of Marriage by Proxy	Per Registration	700.00	700.00	800.00
12.00		On-Street Parking				
		Saloon Car/ Pick-up	First 1 hour	1.00	1.00	2.00
		Saloon Car/ Pick-up	Every hour above 2 hours	3.00	3.00	5.00
		Company parking	Per Day	10.00	10.00	15.00
		Shop Owners Parking	Per week	20.00	20.00	20.00
13.00		Re-allocation Fees for Assembly Store/Stall	One Time Payment			
	ii.	Store				
		CAT A - In CBD		1,000.00	1,000.00	1,200.00
		CAT B - Satellite Markets		800.00	800.00	1,000.00
		CAT C - Outside CBD		500.00	500.00	500.00
14.00		Sale of Contract Documents –				
A	B	Class B (Mun./Dist.)				
	i.	Goods & Services				

		CAT A - Above 400,000 (Approved by Regional Tender Review Committee)		500.00	500.00	500.00
		CAT B - Above 50,000 - 400,000 (Approved by Entity Tender Committee)		300.00	300.00	300.00
		CAT C - Up to 50,000 (Approved by Entity Head)		200.00	200.00	200.00
B	ii.	Works				
		CAT A - Above 550,000 (Approved by Regional Tender Review Committee)		500.00	500.00	500.00
		CAT B - Above 90,000 - 550,000 (Approved by Entity Tender Committee)		300.00	300.00	300.00
		CAT C - Up to 90,000 (Approved by Entity Head)		100.00	100.00	100.00
15.00		Search Fee (General Information)	One Time Payment	100.00	100.00	100.00
16.00		Slaughter House				
		Slaughter of Cow/Donkey	Per animal	10.00	10.00	20.00
		Slaughter of Sheep/Goat/ Pig	Per animal	5.00	5.00	10.00
19.00		Waste Management	Per Trip			
	A	Dislodgement of Liquid Waste				
	ii.	Tipping Fee (Liquid Waste)				
		CAT – Dumping Fee				100.00
		CAT D - Dislodging (Outside District)		20.00	20.00	50.00
	B	Solid Waste Collection				
	iii.	Solid Waste Dumping				
		CAT A - Domestic waste	Per Tonne	50.00	50.00	80.00
	C	Solid Waste Collection Services (Domestic)	(Per month)			

	ii.	Door to Door Collection Service	Per month			
		CAT C - 3rd Class Residential Area		20.00	20.00	30.00
20.00		Road Block				
		CAT B - Local Accesses-Dual Carriage	Per day		500.00	700.00
		CAT C - Local Accesses-Inner Carriage	Per day	50.00	500.00	500.00

8.3 FINES

Main Item	Sub Item	Item Description	Frequency/ Measure	2024	2025	2026
				Rate GH¢	Rate GH¢	Rate GH¢
		Formula				
1.00		Building Offences	Per Case			
	i.	Penalty for development without permit		50% of permit (in addition to principal)	50% of permit (in addition to principal)	50% of permit (in addition to principal)
	ii.	Occupying Newly Completed Developments without Occupancy (Habitation) Certificate		50% of permit (in addition to principal)	50% of permit (in addition to principal)	50% of permit (in addition to principal)
	iii.	Penalty For Unauthorised Placements		50% of permit (in addition to principal)	50% of permit (in addition to principal)	50% of permit (in addition to principal)
	iv.	Penalty for Refurbishment/ Renovation without permit		50% of permit (in addition to principal)	50% of permit (in addition to principal)	50% of permit (in addition to principal)
	v.	Penalty for development in unauthorised places		50% of permit (in addition to principal)	50% of permit (in addition to principal)	50% of permit (in addition to principal)

	vi.	Penalty for Violating 'Stop-Work' Order		50% of permit (in addition to principal)	50% of permit (in addition to principal)	50% of permit (in addition to principal)
	vii.	Installation of Radio/TV/Internet/Communication Mast & Others - Refusal to obtain permit		50% of permit (in addition to principal)	50% of permit (in addition to principal)	50% of permit (in addition to principal)
		Failure to do setting out of construction site				50% of permit (in addition to principal)
2.00		Environmental Health/Safety/ Sanitation Offences	Per Case			
	i.	Defecating at unauthorized places		60.00	60.00	500.00
	ii.	Urinating at unauthorized places		10.00	10.00	500.00
	iii.	Selling at unauthorized places		50.00	50.00	500.00
	iv.	Indiscriminate disposal/burning of refuse				
		Commercial Area		750.00	750.00	750.00
		Residential Area		550.00	550.00	600.00
		Office Area		500.00	500.00	600.00
	v.	Unpaid Fees for Refuse Collection Services		50% of amount owed (in addition to principal)	50% of amount owed (in addition to principal)	60% of amount owed (in addition to principal)
	vi.	Weedy grounds				
		Business/Commercial premises		500.00	500.00	500.00
		Residential premises		300.00	300.00	300.00

	vii.	Refusal to Re-plant Tree (after property development)				
		Industrial		150.00	150.00	300.00
		Individual		75.00	75.00	100.00
	viii.	Refusal to pay for Environmental Health Permit		50% of the principal (in addition to principal)	50% of the principal (in addition to principal)	50% of the principal (in addition to principal)
	ix.	Refusal to comply with abatement				
		CAT A - Industrial		650.00	650.00	1,000.00
		CAT B - Commercial		540.00	540.00	600.00
		CAT C - Residential		450.00	450.00	500.00
	x.	Excessive Noise Making				
		CAT A - Large groups		350.00	350.00	500.00
		CAT B - Medium groups		180.00	180.00	300.00
		CAT C - Small groups		90.00	90.00	120.00
		CAT D - Others (Special Permit)		45.00	45.00	50.00
	xi.	Cutting of trees without permit	Per Tree	45.00	45.00	500.00
3		Impounding – Stray Animals	Per animal/ day			
	i.	Collection - Sheep/ Goat/ Pigs/Dogs		50.00	50.00	100.00
	ii.	Collection - Donkey/ Horse/ Cow		100.00	100.00	300.00
	iii.	Feeding - Sheep/ Goats		5.00	5.00	10.00
	iv.	Feeding - Pigs		30.00	30.00	50.00
	vi.	Feeding - Donkey/ Horse/Cow		20.00	20.00	100.00

4		Miscellaneous Offences	Per Case			
	i.	Removal/Missing Property number plate		90.00	90.00	100.00
	ii.	Removal/Destruction/Defacing of Street Name Signage		120% of replacement cost	120% of replacement cost	120% of replacement cost
	iii.	Destruction of Street Light Poles/Other road furniture		120% of replacement cost	120% of replacement cost	120% of replacement cost
	iv.	Posting of bills at unauthorized places		60	60	100
	v.	Failure to pay BOP/Rate/Rent/Fees		30% of amount owed (in addition to principal)	30% of amount owed (in addition to principal)	50% of amount owed (in addition to principal)
	viii.	Penalty for bounced cheques		50% of cheque value	50% of cheque value	50% of cheque value
	ix.	Transfer of stalls/stores without Assembly approval		750.00	750.00	1,000.00
5		Retrieval Of Seized Tools/Machinery (For Various Offences)	Per Case			
		1st Time		130.00	130.00	130.00
		2nd Time		250.00	250.00	250.00
		3rd Time		380.00	380.00	400.00
6		Traffic Offences				
	i.	Parking/Stopping/Waiting/Loading/Off - loading/Moving/Turning at unauthorized Places	Per case			
		Earth Moving Equipment	Per case	450.00	450.00	450.00
		Articulator Truck	Per hour/ Case	320.00	320.00	320.00

		Tipper/Cargo Truck/Tractor	Per hour/ Case	270.00	270.00	270.00
		Pick-Up/ Cross-Country/SUVs Vehicle	Per case	200.00	200.00	200.00
		Saloon Car/Taxi	Per case	130.00	130.00	130.00
		Buses (large)	Per case	270.00	270.00	300.00
		Trotro/Buses (small)	Per case	200.00	200.00	250.00
		Motor bikes/Tricycles	Per case	45.00	45.00	50.00
		Push truck	Per case	7.00	7.00	10.00
	ii.	Riding bicycle and motorbike in the market	Per case	90.00	90.00	100.00
	iii.	Riding bicycle and motorbike on pedestrian walkways	Per case	90.00	90.00	100.00
	iv.	Clamping Charges (Obstruction /No Parking)	Per case			
		Heavy Duty (e.g. Articulated Trucks)		320.00	320.00	350.00
		Medium Heavy-Duty Vehicles (Kia Trucks and Buses)		130.00	130.00	150.00
		Private/Light Vehicle (e.g. Saloon/4x4/ Pick-up)		90.00	90.00	100.00
		Dump Trucks (Tipper Trucks)		200.00	200.00	200.00
		Tricycles		45.00	45.00	50.00
	vi.	Impounded Vehicle	Overnight	45.00	45.00	100.00
	vii.	Refusal to obtain vehicle sticker	Per Case			
		CAT A - Articulated/ Tipper Trucks		130.00	130.00	150.00

		CAT B - Commercial/Private Vehicles		75.00	75.00	100.00
	viii.	Refusal to emboss sticker	Per case	200.00	200.00	200.00
7		Unauthorised Diversion	Per case			
	i.	Diversion of river/stream course		15,000.00	15,000.00	15,000.00
	ii.	Diversion of drains		7,000.00	7,000.00	7,000.00
	iii.	Channelling of sewage waste into drains		7,000.00	7,000.00	7,000.00
8		Illegal/Un-licenced Activities	Per Case			
		Gold Buying & Sales		15,000.00	15,000.00	22,500.00
		Logging and sale of logs		15,000.00	15,000.00	22,500.00
		Mining (Galamsey)		25,000.00	25,000.00	37,500.00
		Production and sale of Armunitions		20,000.00	20,000.00	30,000.00
		Quarry Operations		15,000.00	15,000.00	22,500.00
		Sand Winning		15,000.00	15,000.00	22,500.00
8.5 RENT						
Main Item	Sub Item	Item Description	Frequency/ Measure			
				2024	2025	2026
		Formula		Rate GH¢	Rate GH¢	Rate GH¢
3		Market	Per Month			
	i	Stores				
		Ground Floor (Tuesday Mkt)			500.00	500.00
		First Floor (Tuesday Mkt)			300.00	300.00
		Mini-Store (Tuesday Mkt)			200.00	200.00

	ii.	Stalls				
		CAT A - In CBD (Central Business District)- Nana Fema Dwaben Mkt		15.00	15.00	40.00
		CAT B - Tuesday Market - New		-		50.00
	ii.	Sheds				30.00
5		Hiring of Parks				
	ii.	CAT B - Lorry Park (space rental) Transport Services	Per month	300.00	300.00	450.00
		CAT C - Promotions/Crusades/Concerts ect	Per day		150.00	150.00

8.4 RATES

Main Items	Sub Items	Item Description				
				2023	2024	2025
		Formula		Rate GH¢	Rate GH¢	Rate GH¢
2		Property Rates (Refer to Section 3.2)				
		1st Class Residential Area		0.0005	0.0005	0.0005
		2nd Class Residential Area		0.0004	0.0004	0.0004
		3rd Class Residential Area		0.0003	0.0003	0.0003
		Commercial		0.0008	0.0008	0.0008
		Mixed Use		0.0005	0.0005	0.0005
		Industrial (Telecom Mast, VRA Transformers & sub-stations)/		0.003	0.003	0.003
		Offices'		0.002	0.002	0.002
		Licenses Premises (Fuel station, hotel, restaurants bars)		0.002	0.002	0.002

		Hospitals & Clinics		0.0008	0.0008	0.0008
		Schools		0.0008	0.0008	0.0008
		Cocoa Board Properties		0.004	0.004	0.004
		Value from 1.00 to 99,999.00 and unvalued properties		40	40	40
3		Special Rates	PER HEAD			
		Basic Rates				5.00
	i.	Bicycle Rates		2.00	2.00	2.00
	ii.	Cattle Rates - Aliens		15.00	15.00	15.00
	iii.	Cattle Rates - Residents		10.00	10.00	10.00
	v.	Dog/Goat/Sheep Rates		2.00	2.00	2.00
	vi.	Pig Rates		5.00	5.00	5.00

ITEM		HEAD: 1 Unvalued Properties				
1		PROPERTY RATES (Minimum Value)				
				CAT. A - Dormaa Ahenkro	CAT. B - Amasu, Kwameasua, Amasu (Besease&A dumasa) Aboabo No. 1 -4, Kofiasua, Babianeha,D anyame, Nsesreso, Masu/Kuren , Asikasu, Nsuha/Kok orasua,	CAT. C - Tronang, Mantewar, Twumkrom, Kosane, Asunsu(s), Yawkrom, Tweapesie

					Atesikrom , Antwirifo	
	a.	Fuel Stations		500.00	350.00	250.00
	b.	Financial Institutions		500.00	300.00	200.00
	c.	Storey Building: Industrial		800.00	500.00	300.00
	d.	Non-Storey Building: Industrial		500.00	300.00	200.00
	e.	2 Storey Building & Above Commercial		800.00	500.00	300.00
	f.	2 Storey Building & Above Residential		500.00	300.00	200.00
	g.	2 Storey Building & Above Mixed		700.00	550.00	350.00
	h.	1 Storey Building Commercial		700.00	500.00	350.00
	i.	1 Storey Building Residential		500.00	350.00	200.00
	j.	1 Storey Building Mixed		600.00	400.00	200.00
	2	MISSION HOUSES		-	-	-
	a.	Self-Contain		300.00	200.00	150.00
	b.	Compound House		400.00	300.00	250.00
	c.	Boys Quarters		400.00	300.00	250.00
	3	RESIDENTIAL		-	-	-
	a.	Self-Contain		200.00	150.00	100.00
	b.	Compound House		250.00	200.00	150.00

	c.	Boys Quarters		200.00	150.00	100.00
	4	COMMERCIAL HOUSES		-	-	-
	a	Boys Quarters		250.00	200.00	150.00
	b	Compound house		300.00	250.00	150.00
	c	Self-contained		200.00	150.00	100.00
		MIXED USE		-	-	-
	a	Boys Quarters		350.00	300.00	200.00
	b	Compound house		400.00	350.00	250.00
	c	Self-contained		300.00	250.00	150.00
	5	UNCOMPLETED BUILDINGS		-	-	-
	a.	Uncompleted (Storey Building)		300.00	200.00	100.00
	b.	Self-Contain		150.00	125.00	75.00
	c.	Boys Quarters		175.00	150.00	100.00
	d.	Compound House		200.00	175.00	125.00

PLANNING/DEVELOPMENT PERMIT

	Sub Item	Item Description	Frequency/ Measure	Rate GH¢ (2024)	Rate GH¢ (2025)	Rate GH¢ - 2026
DEVELOPMENT /PLANNING PERMITS						
1		APPLICATION FORMS	Per Project	2024	2025	2026
	i	Development Permit Application Form	"	100	100	150.00
	ii	All Other Forms (e.g., Temporary Structures, Demolition, Renovation etc.)	"	-	-	70.00
2		BUILDING PROCESSING FEE (Non-Refundable Deposit)				
	i	RESIDENTIAL BUILDINGS	Per Project			
		Normal Residential Buildings (Self Contains, Boys Quarters, Etc)	"	150	150	200.00
		Two (2) Storey Residential Development	"	250	250	250.00
		Three (3) Storey Residential Development (Below a gross floor area of 450m ²)	"	300	300	300.00
				300 + 30% of 300	300 + 30% of 300	350 + 30% of 350
		Three (3) Storey Residential Development (Above gross floor area of 450m ²)	"	per gross floor area of 450m ²	per gross floor area of 450m ²	per gross floor area of 450m ²
		Apartments	Per Unit	200	200	300.00
	ii	COMMERCIAL FACILITIES	Per Project			
		Filling Station / Gas Station		1,300.00	1,300.00	1,300.00
		Shops (Stores)	"			
		Up to Two (2) Storey Shops Development	"	200	200	300.00

		Shops Development (Below a gross floor area of 450m ²)	"	250	250	320.00
				250 + 30% of 250	250 + 30% of 250	320 + 30% of 320
		Shops Development (Above gross floor area of 450m ²)	"	per gross floor area of 450m ²	per gross floor area of 450m ²	per gross floor area of 450m ²
		Hotels				
		One (1) Storey Hotel building	"	350	350	450.00
		Two (2) Storey Hotel building	"	450	450	550.00
		Three (3) Storey Hotel building	"	550	550	650.00
		Three (3) Storey Hotel building Building (Below a gross floor area of 450m ²)	"	550	550	750.00
				550 + 30% of 550	550 + 30% of 550	800 + 30% of 800
		Three (3) Storey Hotel building Building (above a gross floor area of 450m ²)	"	per gross floor area of 450m ²	per gross floor area of 450m ²	per gross floor area of 450m ²
Main Item	Sub Item	Item Description	Frequency/ Measure	Rate GH¢ (2024)	Rate GH¢ (2025)	2026
	ii	COMMERCIAL FACILITIES	Per Project			
		Restaurants				
		Single Storey Restaurant	"	300.00	300.00	350.00
		Two (2) Storey Restaurant	"	400.00	400.00	500.00
		Three (3) Storey Restaurant	"	500.00	500.00	600.00
				530 + 30% of 530	530 + 30% of 530	600 + 30% of 600
		Building with gross floor area above 450m ²	"	per gross floor area of 450m ²	per gross floor area of 450m ²	per gross floor area of 450m ²
		Multi-storey parking facility				

		Two (2) Storey Parking Facility	"	-	-	700
		Three (3) Storey Parking Facility	"	-	-	750
						750 + 30% of 750
		Parking facility (above a gross floor area of 450m2)	"	-	-	per gross floor area of 450m2
		Banking hall				
		One (1) Storey Banking Hall	"	550	550	550.00
		Two (2) Storey Banking Hall	"	-	-	650.00
		Three (3) Storey Banking Hall	"	-	-	850.00
						900 + 30% of 900
		Banking hall with a gross floor area above 450m2	"	-	-	per gross floor area of 450m
		Telecommunication Mast		6,500.00	6,500.00	6,500.00
		Printing houses				
		One (1) Storey Printing House	"	-	-	350.00
		Two (2) Storey Printing House	"	-	-	450.00
		Three (3) Storey Printing House	"	-	-	550.00
						650+ 30% of 650
		Building with gross floor area above 450m2	"	-	-	per gross floor area of 450m2
Main Item			Frequency/ Measure			Rate GH¢ 2026
	Sub Item	Item Description		Rate GH¢ (2024)	Rate GH¢ (2025)	
	ii	COMMERCIAL FACILITIES	Per Project			

		Funeral home				
		CAT A - Three (3) Storey Funeral Home	"	-	-	700.00
		CAT A - Two (2) Storey Funeral Home	"	-	-	500.00
		CAT A - A) Storey Funeral Home	"	-	-	350.00
						700 + 30% of 700
		Funeral home building with gross floor area above 450m2	"	-	-	per gross floor area of 450m2
	iii	CIVIC AND CULTURAL	Per Project			
		Offices				
		Up to Two (2) Storey Office	"	-	-	450
		Three (3) Storey Office	"	-	-	600
						600 + 30% of 600
		Building with gross floor area above 450m2	"	-	-	per gross floor area of 450m2
		Churches/Mosque				
		One (1) Storey	"	350	350	350
		Two (2) Storey	"	500	500	500
		Three (3) Storey	"	600	600	600
				600 + 30% of 600	600 + 30% of 600	600 + 30% of 600
		Building with gross floor area above 450m2	"	per gross floor area of 450m2	per gross floor area of 450m2	per gross floor area of 450m2
		Hospital/Clinic/Laboratory				
		One (1) Storey Hospital/Clinic/Laboratory	"	450	450	450

		Two (2) Storey Hospital/Clinic/Laboratory	"	700	700	700
		Three (3) Storey Hospital/Clinic/Laboratory	"	800	800	800
				800 + 30% of 800	800 + 30% of 800	800 + 30% of 800
		Building with gross floor area above 450m2	"	per gross floor area of 450m2	per gross floor area of 450m2	per gross floor area of 450m2
Main Item			Frequency/ Measure			Rate GH¢ - Proposal for 2026
	Sub Item	Item Description		Rate GH¢ (2024)	Rate GH¢ (2025)	
	iv	FACTORIES/INDUSTRIAL BUILDINGS	Per Project			
		Warehouse (Storage only)				
		One (1) Storey Warehouse (Storage only)	"	350	350	350
		Two (2) Storey Warehouse (Storage only)	"	450	450	450
		Three (3) Storey Warehouse (Storage only)	"	550	550	550
				550 + 30% of 550	550 + 30% of 550	550 + 30% of 550
		Building with gross floor area above 450m2	"	per gross floor area of 450m2	per gross floor area of 450m2	per gross floor area of 450m2
		Warehouse and Office				
		One (1) Storey Warehouse and Office	"	450	450	450
		Two (2) Storey Warehouse and Office	"	520	520	520
		Three (3) Storey Warehouse and Office	"	675	675	675
				675 + 30% of 675	675 + 30% of 675	675 + 30% of 675
		Building with gross floor area above 450m2	"	per gross floor area of 450m2	per gross floor area of 450m2	per gross floor area of 450m2

	iv	FACTORIES/INDUSTRIAL BUILDINGS	Per Project			
		Warehouse and Residence				
		One (1) Storey Warehouse & Residence	"	-	-	450
		Two (2) Storey Warehouse & Residence	"	-	-	550
		Three (3) Storey Warehouse & Residence	"	-	-	700
						700 + 30% of 700
		Building with gross floor area above 450m2	"	-	-	per gross floor area of 450m2
		Factories				
		Up to Two (2) Storey factory	"	-	-	700
		Up to Three (3) Storey factory	"	-	-	900
						900 + 30% of 900
		Factory with gross floor area above 450m2	"	-	-	per gross floor area of 450m2
Main Item			Frequency/ Measure			Rate GH¢ 2026
	Sub Item	Item Description		Rate GH¢ (2024)	Rate GH¢ (2025)	
	iv	FACTORIES/INDUSTRIAL BUILDINGS	Per Project			
		Industrial Complex				
		Up to Two (2) Storey Industrial Complex	"	-	-	900
		Up to Three (3) Storey Industrial Complex	"	-	-	1,300.00
						1300 + 30% of
		Industrial Complex with gross floor area above 450m2	"	-	-	1300 per gross floor

						area of 450m2
	v	EDUCATION (PRIVATE)	Per Project			
		Pre-school				
		One (1) Storey Pre-School	"	250	250	300
		Two (2) Storey Pre-School	"	300	300	350
		Three (3) Storey Pre-School	"	400	400	450
				400 + 30% of 400	400 + 30% of 400	450 + 30% of 450
		Building with gross floor area above 450m2	"	per gross floor area of 450m2	per gross floor area of 450m2	per gross floor area of 450m2
		Basic School				
		One (1) Storey Basic School	"	300	300	370
		Two (2) Storey Basic School	"	450	450	540
		Three (3) Storey Basic School	"			
				700 + 30% of 700	700 + 30% of 700	750 + 30% of 750
		Building with gross floor area above 450m2	"	per gross floor area of 450m2	per gross floor area of 450m2	per gross floor area of 450m2
		Second Cycle School				
		One (1) Storey Second Cycle School	"	700	700	750
		Two (2) Storey Second Cycle School	"	800	800	900
		Three (3) Storey Second Cycle School	"	900	900	1,000.00
				900 + 30% of 900	900 + 30% of 900	1000 + 30% of 1000
		Building with gross floor area above 450m2	"	per gross floor area of 450m2	per gross floor area of 450m2	1000 per gross floor

						area of 450m2
Main Item			Frequency/ Measure			Rate GH¢ 2026
	Sub Item	Item Description		Rate GH¢ (2024)	Rate GH¢ (2025)	
	v	EDUCATION (PRIVATE)	Per Project			
		Basic and Second Cycle				
		One (1) Storey Basic and Second Cycle School	"	950	950	1,000.00
		Two (2) Storey Basic and Second Cycle School	"	1,250.00	1,250.00	1,300.00
		Three (3) Storey Basic and Second Cycle School	"	1,450.00	1,450.00	1,500.00
				1450 + 30% of	1450 + 30% of	1500 + 30% of
		Building with gross floor area above 450m ²	"	1450 per gross floor area of 450m2	1450 per gross floor area of 450m2	1500 per gross floor area of 450m2
		Vocational/Technical				
		One (1) Storey Vocational/Technical School	"	950	950	1,000.00
		Two (2) Storey Vocational/Technical School	"	1,250.00	1,250.00	1,300.00
		Three (3) Storey Vocational/Technical School	"	1,450.00	1,450.00	1,500.00
		Tertiary				
		One (1) Storey Private Tertiary School Building	"	1,800.00	1,800.00	1,800.00
		Two (2) Storey Private Tertiary School Building	"	200	2,000.00	2,000.00
		Three (3) Storey Private Tertiary School Building	"	3,000.00	3,000.00	3,000.00
				3000 + 30% of	3000 + 30% of	3000 + 30% of

		Building with gross floor area above 450m ²	"	3000 per gross floor area of 450m2	3000 per gross floor area of 450m2	3000 per gross floor area of 450m2
		Driving Schools				
		One (1) Storey Private Driving School	"	-	-	1,000.00
		Two (2) Storey Private Driving School	"	-	-	1,300.00
		Three (3) Storey Private Driving School	"	-	-	1,500.00
						1500 + 30% of
		Building with gross floor area above 450m ²	"	-	-	1500 per gross floor area of 450m2
	vi	OPEN SPACE & RECREATIONAL DEVELOPMENT	Per Project			
		Sports Complex	"			
		Events Centre	"			
Main Item			Frequency/ Measure			Rate GH¢ 2026
	Sub Item	Item Description		Rate GH¢ (2024)	Rate GH¢ (2025)	
	vi	OPEN SPACE & RECREATIONAL DEVELOPMENT	Per Project			
		Commercial - Telecommunication Mast	"	-	-	10,000.00
		Mixed Use	"	-	-	2,100.00
		Recreational Development	"	-	-	1,300.00
		Renovation/Rehabilitation/ Refurbishment	"	1,000.00	1,000.00	1,600.00
		Hoarding	"	520	520	520

		Demolition	"	1,000.00	1,000.00	1,000.00
		Fence Wall Only	"	-	-	520
		Certificate of Habitation/Occupancy	"			
		Commercial	"	2,000.00	2,000.00	2,000.00
		Industrial	"	3,000.00	3,000.00	3,000.00
		Civic & Cultural	"	2,000.00	2,000.00	2,000.00
		Residential	"	200	200	350
		Approval In Principle (AIP)	One Time Paymen	-	-	10,000.00
	vii.	Validation of Spatial Data	One Time Payment			
	-	Site Plan Extract				
		0.5 acre			400.00	500.00
		5 acre - 10 acre (Local Plan Extract)			1,500.00	1,500.00
		Beyond 11 acres (Local Plan Extract)			3,500.00	3,500.00
		Quick Search (Endorsed)			150.00	200.00
	-	Zoning Comments			250.00	300.00
	-	Surveying/Demarcation				
		0.16 acre			370.00	370.00
		0.17 acre - 0.32 acre			630.00	630.00
		0.33 acre - 1 acre			970.00	970.00
		Above 1 acre			1,300.00	1,300.00

Main Item			Frequency/ Measure			Rate GH¢ 2026
	Sub Item	Item Description		Rate GH¢ (2024)	Rate GH¢ (2025)	
3		BUILDING PERMIT CHARGES				
	A.	New Development				
				Building Permit Charges [0.25%] of estimated cost of building	Building Permit Charges [0.25%] of estimated cost of building	Building Permit Charges [0.45%] of estimated cost of building
			Cost of construction			
	i	Building/Permanent Structure				
	ii	Hoarding Permit (only)	Per Linear Metre	3	3	10
						Building Permit
	iii	Fence Wall Permit (only)	Cost of construction	5	5	Charges [0.45%] of estimated cost of building
	iv	Mast Permit (Installation)	One Time Payment			
		15 Metres	"	12,000.00	12,000.00	18,000.00
		30 Metres	"	-	-	20,000.00
		35 Metres	"	-	-	30,000.00
		Above 35 Metres	"	-	-	32,500.00
	B	Building Permit Renewal (upon expiration of original permit/extension of time)	Per Case			
	i	Residential	"	350	350	490
	ii	Commercial	"	1,000.00	1,000.00	1,500.00

	iii	Factories/ Industrial	"	1,500.00	1,500.00	4,200.00
	iv	Civic & Cultural	"	1,200.00	1,200.00	2,100.00
	v	Recreational Development	"	1,000.00	1,000.00	2,400.00
	vi	Educational	"	1,000.00	1,000.00	1,300.00
	vii	Renewal for Temporary Structures	"	100	100	310
Main Item			Frequency/ Measure			Rate GH¢ - 2026
	Sub Item	Item Description		Rate GH¢ (2024)	Rate GH¢ (2025)	
	C	Permit to Repair/Renovate/ Rehabilitate/ Refurbish				
	i	Telecommunication Mast	Installation	2,500.00	2,500.00	7,000.00
			Cost of construction	0.25% Cost of construction /Renovation	0.25% Cost of construction /Renovation	0.25% Cost of construction/ Renovation
	ii	Permanent Structures				
	D.	Temporary Structure Permit (Constructional Site)	Per Meter Square			
	i	Temporary Structure on Constructional Site		300	300	52.5
	E.	Temporary Structure Permit	Per Meter Square			
	i	Containers	"	200	200	75
	ii	Wooden Kiosks/Sheds	"	100	100	37
	F.	Billboards	Per Meter Square			
	i	Road Arch				

		CAT A - Class A1 (Along First Class Access)	"	-	-	150
		CAT B - Class A2 (Along Second Class Access)	"	-	-	100
		CAT C - Class A3 (Along Third Class Access)	"	-	-	52.5
	ii	Unipole Spectacular				
		CAT A - Class A1 (Along First Class Access)	"	-	-	200
		CAT B - Class A2 (Along Second Class Access)	"	-	-	150
		CAT C - Class A3 (Along Third Class Access)	"	-	-	100
	iii	LEDs				
		CAT A - Class A1 (Along First Class Access)	"	-	-	300
		CAT B - Class A2 (Along Second Class Access)	"	-	-	200
		CAT C - Class A3 (Along Third Class Access)	"	-	-	100
	iv.	Building Wrap/Wall Drapes				
		CAT A - Class A1 (Along First Class Access)	"	-	-	75
		CAT B - Class A2 (Along Second Class Access)	"	-	-	50
		CAT C - Class A3 (Along Third Class Access)	"	-	-	25
Main Item			Frequency/ Measure			Rate GH¢ - Proposal for 2026
	Sub Item	Item Description		Rate GH¢ (2024)	Rate GH¢ (2025)	
	F.	Billboards	Per Meter Square			
	v	Vehicular Adverts				
		CAT A - Class A1 (Along First Class Access)	"	-	-	21.00
		CAT B - Class A2 (Along Second Class Access)	"	-	-	15.00

		CAT C - Class A3 (Along Third Class Access)	"	-	-	5.00
	vi	Banners				
		CAT A - Class A1 (Along First Class Access)	"	-	-	21.00
		CAT B - Class A2 (Along Second Class Access)	"	-	-	15.00
		CAT C - Class A3 (Along Third Class Access)	"	-	-	10.00
	vii	Other Adverts				
		Bus Stop Shelters				
		CAT A - Class A1	"	-	-	1,000.00
		CAT B - Class A2	"	-	-	850.00
		CAT C - Class A3	"	-	-	550.00
		Flag Poles	"			
		CAT A - Class A1	"	-	-	200.00
		CAT B - Class A2	"	-	-	150.00
		CAT C - Class A3	"	-	-	100.00
		Group Directional Signs	"			
		CAT A - Class A1	"	-	-	1,000.00
		CAT B - Class A2	"	-	-	850.00
		CAT C - Class A3	"	-	-	550.00
		Lamp Post Advertisement (Street Light Poles)	"			
		CAT A - Class A1	"	-	-	100.00
		CAT B - Class A2	"	-	-	90.00
		CAT C - Class A3	"	-	-	60.00

		Structures on Designated Spectacular Sites	"	-	-	120.00
		Renewal of outdoor adverts/billboards	Per Case			
Main Item			Frequency/ Measure			Rate GH¢ - 2026
	Sub Item	Item Description		Rate GH¢ (2024)	Rate GH¢ (2025)	
	G	Other Charges				
	i	Certified True Copy	Per Request	Cost of reproducing new documents	Cost of reproducing new documents	Cost of reproducing new documents + 500
	ii	Certificate of Habitation (COH)		0. 20% of Building Permit @ Prevailing Cost	0. 20% of Building Permit @ Prevailing Cost	25% of Building Permit @ Prevailing Cost
	iii	Demolition Permit	Per Metre square	900	900	52
	iv	Permit for Constrcution:				
		Swimming Pool	Per Project	750	750	1,000.00
		Fountain/Water Falls	Per Project	600	600	800
		Tennis Court/Volley Ball/Basket Ball	Per Project	600	600	800
		Football Pitch	Per Project	2,000.00	2,000.00	2,000.00
		Outdoor Jacuzzi	Per Project	550	550	650
	v	Permit For Road Crossing (Cutting) Permit	Per Metre			

		Asphalt Roads	"	18	18	200
		Paved/Surfaced Dressed Road	"	11	11	100
		Along Road	"	-	-	3
	vi	Thrust Boring	Per Metre			
		Asphalt Pavement/Surface Dressed Road		-	-	50
	vii	Permit For Construction of Tanks				
		Tank Farm	Per Meter cube	-	-	1,000.00
		Additional Tanks (Filling Stations and Others)	Per Tank	-	-	1,800.00
		Fuel Pumps	Per Pump	-	-	2,100.00
Main Item			Frequency/ Measure			Rate GH¢ 2026
	Sub Item	Item Description		Rate GH¢ (2024)	Rate GH¢ (2025)	
			0.45% of			
	H	CONSTRUCTION COST FOR BUILDING PERMITS	construction cos			
		Building Permit Charges [0.55%] of estimated cost of building				
	i	Residential Buildings				
		1st Class (Dormaa Ahenkro)				1400.00 - 1680.00
		2nd Class (Amasu , Denyame Nesesero etc)				1120.00 - 1400.00
		3rd Class (All other Smaller Towns within the Municipality)				840.00 - 1120.00
	ii	Commercial Buildings				
		1st Class (Dormaa Ahenkro)				1680.00 - 2100.00

		2nd Class (Amasu , Denyame Nesesero etc)				1400.00 - 1680.00
		3rd Class (All other Smaller Towns within the Municipality)				840.00 - 1120.00
	iii	Civic/Culture Buildings				
		1st Class (Dormaa Ahenkro)				1680.00 - 2100.00
		2nd Class (Amasu , Denyame Nesesero etc)				1400.00 - 1680.00
		3rd Class (All other Smaller Towns within the Municipality)				840.00 - 1120.00
	iv	Industrial Buildings				
		Heavy				2100.00 - 2520.00
		Light				1680.00 - 2100.00
Main Item			Frequen cy/ Measure			Rate GH¢ - Proposal for 2026
	Sub Item	Item Description		Rate GH¢ (2024)	Rate GH¢ (2025)	
4		FINES FOR BUILDING AND BILL BOARD/SIGNAGE OFFENCES				
	1	Building Offences	Per Case			
				50% of permit (in addition to principal)	50% of permit (in addition to principal)	Percentage of permit charge in reference to level of completion
	i	Penalty for development without permit	"			
				50% of permit (in addition to principal)	50% of permit (in addition to principal)	50% CoH permit Charge
	ii	Occupying Newly Completed Developments without Occupancy Certificate - Certificate of Habitation (CoH)	"			
				50% of permit (in	50% of permit (in	200% of permit Charge

	iii	Penalty For Unauthorised Placements (Temporary Structures)	"	addition to principal)	addition to principal)	
	iv	Penalty for Refurbishment/ Renovation without permit	"	50% of permit (in addition to principal)	50% of permit (in addition to principal)	50% of permit charge
	v	Development in unauthorised places (unbuildable places)	"	50% of permit (in addition to principal)	50% of permit (in addition to principal)	Surcharge based on cost of demolition
	vi	Penalty for Violating 'Stop-Work' Order	"	50% of permit (in addition to principal)	50% of permit (in addition to principal)	100% of permit charge
	vii	Installation of Radio/TV/Internet/Communication Mast & Others without permit	"	50% of permit (in addition to principal)	50% of permit (in addition to principal)	100% of permit charge
	2	Billboard/Signage Offences	Per Case			
	i	CAT A - Wrongful siting		-	-	200% of permit Charge
	ii	CAT B - Placement without permit		-	-	200% of permit Charge

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HON YEBOAH ADAMA
PRESIDING MEMBER

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(SEVLO AGYEI)
MUNICIPAL CO-ORD. DIRECTOR