

8.0 SCHEDULE II: REVENUE UPPER LIMITS						
8.1 LICENCES/PERMITS						
8.1.1 BUSINESS LICENCES						
Main Item	Sub item	CoA Code	Description of Item	Frequency/ Measure	Rate GH¢ 2025	Rate GH¢ 2026
1		1422111	Abattoir (Private)	Per Annum		
			CAT A - Industrial setting (Large)		300	300
			CAT B - Industrial Setting (Medium)		150	150
			CAT C - Industrial Setting (Small)		250	250
			CAT D - Slaughter House (Large)		175	175
			CAT E - Slaughter House (Medium)		125	125
			CAT F - Slaughter House (Small)		85	85
			CAT G - Others		45	45
2		1422011	Adinkra Designers/Kente/Smock Weavers & Sellers	Per Annum		
			CAT A - Weavers & Sellers (Large)		120	120
			CAT B - Weavers Only (Large)		90	90
			CAT C - Sellers Only (Large)		60	60
			CAT D - Weavers & Sellers (Medium)		85	85
			CAT E - Weavers Only (Medium)		50	50
			CAT F - Sellers Only (Medium)		70	70
			CAT G - Weavers & Sellers (Small)		45	45
			CAT H - Weavers Only (Small)		35	35
			CAT I - Sellers Only (Small)		43	43
4		1422170	Agro Chemical/Farm Inputs Dealers	Per Annum		
			CAT A - Manufacturers/ Importers/ Distributors/Retailers		170	170
			CAT B - Importers/ Distributors/Retailers		120	120
			CAT C - Manufacturers & Importers		450	450
			CAT D - Manufacturers & Distributors		350	350
			CAT E - Distributors & Retailers		275	275
			CAT F - Manufacturers		225	225
			CAT G - Importers		175	175
			CAT H - Distributors		135	135
			CAT I - Retailers		75	75
5		1422170	Agro Machine Dealers	Per Annum		
			CAT A - Importers, Distributors & Retailers		625	625
			CAT B - Importers & Distributors		500	500
			CAT C - Manufacturers, Distributors, Retailers		625	625
			CAT D - Manufacturers & Distributors		400	400
			CAT E - Distributors & Retailers		325	325
			CAT F - Manufacturers		250	250
			CAT G - Importers		200	200
			CAT H - Distributors		150	150
			CAT I - Retailers		130	130
7		1422032	Akpeteshie (liquor) Dealers	Per Annum		
	i.		Manufacturers (Distillers)			
			CAT A - Large Scale		200	200
			CAT B - Medium Scale		130	130
			CAT C - Small Scale		100	100
	ii.		Distributors			
			CAT A - Large scale		250	250
			CAT B - Medium Scale		160	160
			CAT C - Small Scale		30	30
	iii.		Home Based/Farm Site			
			CAT A - Pito (daily brewing)		2	2
			CAT B - Palm Wine Tappers		1	1
	iv.		Akpeteshie Sellers Only		45	45
8		1422277	Aluminum Fabricators (Doors/Windows)	Per Annum		
			CAT A - Large Scale		1,050	1,050
			CAT B - Medium Scale		850	850
			CAT C - Small Scale		550	550
			CAT D - Others		130	130
9		1422278	Aluminum Pot Dealers ('Dadesen')	Per Annum		
			CAT A - Manufacturers		180	180

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			CAT B - Distributors		150	150
			CAT C - Retailers		120	120
11		1422112	Aluminum Product Distributors	Per Annum		
			CAT A - Large Scale		300	300
			CAT B - Medium Scale		150	150
			CAT C - Small Scale		70	70
12		1422112	Aluminum Product Retailers	Per Annum		
			Category A - Store (Large)		130	130
			Category B - Container/Kiosk (Medium)		110	110
			Category C - Table Top (Small)		60	60
15		1422163	Arts & Handicraft Dealers	Per Annum		
			CAT A - Importers		700	700
			CAT B - Exporters		200	200
			CAT C - Producers (Large)		450	450
			CAT D - Producers (Medium)		200	200
			CAT E - Producers (Small)		160	160
			CAT F - Retailers Only		260	260
			CAT G - Container/Kiosk		210	210
			CAT H - Table Top		110	110
16		1422281	Artisans e.g.Masons, Carpenters, Plumbers, Electricians, Painters, Steel Benders, Tile Layers etc.	Per Annum		
			CAT 'A'		130	130
			CAT 'B'		18	18
18		1422052	Auto Mechanics/ Electricians/Sprayers Etc.	Per Annum		
	i.	1422052	Air Condition Mechanics			
			CAT A - Formal Company		300	300
			CAT B - Informal Garage with Shop		175	175
			CAT C - Informal Garage without Shop		110	110
			CAT D - Others		45	45
	ii.	1422052	Arc Welders			
			CAT A - Fuel and Water Tankers; Truck Builders		175	175
			CAT B - Light vehicle repairs, Container Shops and Iron Gates		130	130
	iii.	1422052	Argon (Aluminum) Welders		75	75
	iv.	1422052	Auto Body Repairers			
			CAT A - Formal Company		850	850
			CAT B - Informal Garage with Shop		700	700
			CAT C - Informal Garage without Shop		130	130
			CAT D - Others		350	350
	v.	1422052	Auto Electricians			
			CAT A - With Battery Charging		90	90
			CAT B - Without Battery Charging		90	90
	vi.	1422052	Auto Mechanics			
			CAT A - Heavy Duty Earthmoving Equipment		260	260
			CAT B - Heavy Duty Trucks		160	160
			CAT C - Light Duty Trucks (3 to 5 tonnes)		110	110
			CAT D - Light Duty Vehicles (Below 3 tonnes)		70	70
	vii.	1422052	Auto Sprayers			
			CAT A - Spraying with Oven		200	200
			CAT B - Spraying without Oven		130	130
	viii.	1422052	Auto Upholstery			
			CAT A - Moulding and Seat Cover Sewing		50	50
			CAT B - Seat Cover Sewing		35	35
	ix.	1422052	Vulcanisers			
			CAT A - Tyre Repairs, Wheel Balancing, Alignment and Washing Bay		130	130
			CAT B - Tyre Repairs, Wheel Balancing and Alignment		90	90
			CAT C - Wheel Balancing and Alignment		110	110
			CAT D - Tyre Repairs only		50	50

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	x.	1422052	<i>Brake Specialist</i>		130	130
	xi.	1422052	<i>Carburettor Specialist</i>		130	130
	xii.	1422052	<i>Plastic Welders and Fabricators</i>		130	130
	xiii.	1422052	<i>Radiator Specialist</i>		130	130
	xiv.	1422052	Multiple Service Providers for Auto Works			
			CAT A - Large Scale		70	70
			CAT B - Medium Scale		110	110
			CAT C - Small Scale		45	45
	xv.	1422052	Windscreen Repairers			
			CAT 'A'		70	70
			CAT 'B'		60	60
			CAT 'C'		45	45
19		1422270	Automobile & Part Dealers	Per Annum		
	A.	1422270	Automobile Companies			
	i.		<i>Vehicle Importers/Sales (Brand New)</i>			
			CAT A - Vehicle Assembling and Sale		10,500	10,500
			CAT B - Heavy Duty Equipment/Vehicle Sales		4,500	4,500
			CAT C - Light Duty Equipment/Vehicle Sales		3,000	3,000
	ii.		<i>Saloon and Sub Urban Vehicles (SUVs) Sales</i>			
			CAT A - Large Scale (Branded Companies)		4,500	4,500
			CAT B - Medium Scale (Unbranded Companies)		3,000	3,000
			CAT C - Small Scale (Unbranded Companies)		2,000	2,000
			CAT D - Sales Outlets with showrooms		1,050	1,050
	iii.		<i>Used Vehicle Sales (Second-hand Car Dealers)</i>			
			CAT A - Large Scale (Above 50 Vehicles)		1,050	1,050
			CAT B - Medium Scale (20-49 Vehicles)		850	850
			CAT C - Small Scale (Below 20 Vehicles)		500	500
	iv.		<i>Heavy Equipment Hiring Services</i>			
			CAT A - Mining Equipment (Large)		4,500	4,500
			CAT B - Mining Equipment (Small)		1,500	1,500
			CAT C - Construction Equipment (Road & Building - Large)		3,000	3,000
			CAT D - Construction Equipment (Road & Building - Small)		750	750
			CAT E - Others		350	350
	C.	1422270	Bolt and Nut Dealers			
			CAT A - Shop		85	85
			CAT B - Table Top		70	70
	D.	1422270	Spare Parts Sales Outlets (New)			
			CAT A - Importers/Wholesalers Only		450	450
			CAT B - Wholesalers Only		250	250
			CAT C - Retailers (Large)		140	140
			CAT D - Retailers (Medium)		85	85
			CAT E - Retailers (Small)		45	45
	E.	1422270	Spare Parts Sales Outlets(Second-hand)			
			CAT A - Second-Hand Engine Shops		400	400
			CAT B - Retailers (Large)		250	250
			CAT C - Retailers (Medium)		150	150
			CAT D - Retailers (Small)		90	90
			CAT E - Kiosk/Table Top		80	80
	F.	1422270	Tyre/Battery Dealers – New			
			CAT A - Wholesale		875	875
			CAT B - Retail (Large)		500	500
			CAT C - Retail (Medium)		125	125
			CAT D - Retail (Small)		75	75
	G.	1422270	Tyre/Battery Dealers – Used			
			CAT A - Wholesale		750	750
			CAT B - Retail (Large)		650	650
			CAT C - Retail (Medium)		250	250
			CAT D - Retail (Small)		50	50

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	H.	1422270	Windscreen Dealers			
			CAT 'A'		175	175
			CAT 'B'		105	105
			CAT 'C'		70	70
20		1422279	Bags and Suitcases Dealers	Per Annum		
			CAT A - Large Scale		175	175
			CAT B - Medium Scale		190	190
			CAT C - Small Scale		80	80
21		1422168	Barbering Shop (floor space and number of points)	Per Annum		
			CAT A - Barbering & Grooming Services		250	250
			CAT A - Large Shop (above 5 points)		150	150
			CAT B - Medium Shop (3-5 points)		130	130
			CAT C - Small Shop (1-2 points)		70	70
			CAT D - Mobile Operators		60	60
			CAT E - Barbering accessory shop		50	50
22		1422009	Bakeries	Per Annum		
			CAT A - Large Scale (Industrial operations)		70	70
			CAT B - Medium Scale		70	70
			CAT C - Small Scale		46	46
23		1422289	Beads Dealers			
			CAT A - Producers/Wholesalers/ Retailers		50	50
			CAT B - Producers Only		38	38
			CAT C - Retailers Only		25	25
			CAT D - Retailers (Table Top)		15	15
24		1422067	Alcoholic and Non-Alcoholic beverages	Per Annum		
			CAT A - Depots		750	750
			CAT B - Wholesale & Retail		700	700
			CAT C - Wholesale		500	500
			CAT D - Retail (Large)		250	250
			CAT E - Retail (Medium)		150	150
			CAT F - Retail (Small)		130	130
25		1422133	Bet & Game Centres	Per Annum		
	A.	1422133	Casino Operations		700	700
	B.	1422133	Sports Betting Operations			
			CAT A - Online Betting		1,750	1,750
			CAT B - Online + Brick & Mortar/Land Base		1,600	1,600
			CAT C - Brick and Mortar		1,200	1,200
	C.	1422133	Route Operations (Console/consul Games)			
			CAT 'A'		1,750	1,750
			CAT 'B'		1,500	1,500
			CAT 'C'		520	520
			CAT D (Per Machine)		175	175
26		1422010	Bicycles/Tricycles/Motorcycles Dealers (Brand New)	Per Annum		
			CAT A - Importers/Wholesalers		700	700
			CAT B - Sales Outlets (Large)		350	350
			CAT C - Sales Outlets (Small-Medium)		310	310
			CAT D - Tricycles Only		210	210
			CAT E - Bicycles Only		110	110
27		1422010	Bicycles/Tricycles/Motorcycle Dealers (Second-hand)	Per Annum		
			CAT A - Large Scale		250	250
			CAT B - Medium Scale		175	175
			CAT C - Small Scale		100	100
28		1422010	Bicycles/Tricycles/Motorcycles Parts Sales	Per Annum		
			CAT A - Multiple Products		150	150
			CAT B - Motorcycle/Tricycle with Parts		130	130
			CAT C - Motorcycle/Tricycles		110	110
			CAT D - Bicycle with Parts		110	110
			CAT E - Bicycles		50	50

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29		1422010	Bicycle Tricycle/ Motorcycle Repairers	Per Annum		
			CAT A - Tricycle		70	70
			CAT B - Motorcycle		70	70
			CAT C - Bicycle		34	34
30		1422040	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 Annum/ m ²		
			CAT A - Class A1 (Along First Class Access)		55	55
			CAT B - Class A2 (Along Second Class Access)		50	50
			CAT C - Class A3 (Along Third Class Access)		36	36
			Other Adverts			
	ii.		Aerial Adverts - Planes, Balloons etc	(Per Day Fee in All Zones)	75	75
	iii.		Bus Stop Shelters			
			CAT A - Class A1		240	240
			CAT B - Class A2		160	160
			CAT C - Class A3		110	110
	iv.		Flag Poles	Per Annum		
			CAT A - Class A1		175	175
			CAT B - Class A2		146	146
			CAT C - Class A3		100	100
	v.		Group Directional Signs	Per Annum		
			CAT A - Class A1		2,625	2,625
			CAT B - Class A2		2,450	2,450
			CAT C - Class A3		2,125	2,125
	vi.		Lamp post Adverts (Street Light Poles)	Per Annum	230	230
	vii.		Posters	Per Day	2	2
	viii.		Structures on Designated Spectacular Sites		Fee Based on a Bid / Auction Process	Fee Based on a Bid / Auction Process
	ix.		Others (Not categorised above)	Per sq/m per Annum	19	19
31		1422173	Blacksmith	Per Annum	85	85
32		1422053	Blocks & Concrete Producers	Per Annum		
			CAT A - Large Scale (Concrete Mixtures and Wares)		1,200	1,200
			CAT B - Large Scale (Machine and manual for design blocks)		350	350
			CAT C - Medium Scale (Machine for blocks only)		210	210
			CAT D - Small Scale (Manual blocks only)		225	225
			CAT E - Small Scale (Manual design blocks/columns only)		160	160
			CAT F - Tiles/Pavement Blocks and Terrazzo Works (Chipping)		110	110
35		1422280	Book, Stationery, Office Equipment, Computer & Accessory, etc. Shops	Per Annum		
			CAT A - Book Shops, Stationeries, Office Equipment, Computer & Accessories		2,000	2,000
			CAT B - Computer, Accessories, Office Equipment, Stationery		1,200	1,200
			CAT C - Computer & Accessories, Office Equipment		850	850
			CAT D - Medium size of CAT C		500	500
			CAT E - Book Shops, Stationeries		700	700
			CAT F - Stationeries, Office Equipment		500	500
			CAT G - Medium size of CAT E		300	300
			CAT H - Office Equipment Only		350	350
			CAT I - Stationery Only		130	130
			CAT J - Books Only		120	120
			CAT K - Table Top/Truck Pusher		60	60
			CAT L - Mobile Vans		110	110
36		1422273	Boutiques (Including African Wear)	Per Annum		
			CAT A - Large Scale		1,050	1,050
			CAT B - Medium Scale		500	500
			CAT C - Small Scale		250	250

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			CAT D - Branches of CAT A & B		105	105
			CAT E - Others		85	85
39		1422114	Butcher's Licence	Per Annum /Per Butcher		
			CAT A - Master Butcher		60	60
			CAT B - Butcher		70	70
40		1422176	Building Material Dealers	Per Annum		
	A	1422176	Hardware (Distributor/ Wholesaler)			
			CAT A - Distributor/Wholesaler (Large)		1,750	1,750
			CAT B - Distributor/Wholesaler (Medium)		700	700
			CAT C - Wholesaler (Medium)		600	600
			CAT D - Wholesaler (Small)		300	300
	B	1422176	Finishing/Retail			
			CAT A - Large Scale		1,050	1,050
			CAT B - Medium Scale		260	260
			CAT C - Small Scale		130	130
			CAT D - Very Small Scale		60	60
	C.	1422176	Roofing Material Dealers			
			CAT A - Manufacture/Sales		750	750
			CAT B - Sales & Installation		500	500
41		1422008	Business Centres	Per Annum		
			CAT A - Internet, Word Processing, Printing and Copying Services plus above 20 Work stations with Internet Service Retailing		2,000	2,000
			CAT B - Internet, Word Processing, Printing and Copying Services plus above 20 Work stations		1,050	1,050
			CAT C - Internet, Word Processing, Printing and Copying Services plus 11-20 Work stations		450	450
			CAT D - Internet, Word Processing, Printing and Copying Services plus below 11 Work stations		180	180
			CAT E - Secretarial Services (Word Processing, Printing and Copying Services)		120	120
43		1422011	Cane Product Weavers	Per Annum		
			CAT 'A'		70	70
			CAT 'B'		55	55
			CAT 'C'		50	50
44		1422178	Car Washing Bay	Per Annum		
			CAT A - Jet Washing, Restaurant and Drinking Facility		300	300
			CAT B - Jet Washing and Drinking Facility		200	200
			CAT C - Jet Washing Only		175	175
			CAT E - Manual Washing with other Facilities		125	125
			CAT F - Manual Washing		130	130
45		1422021	Canopy Producers			
			CAT A - Tarpaulin Fabric Sewing and metal Fabricators		125	125
			CAT B - Metal Fabricators		75	75
			CAT C - Fabric Sewing		25	25
46		1422179	Carpentry Workshops			
			CAT A - Furniture Large Scale		250	250
			CAT B - Furniture Medium Scale		85	85
			CAT C - Furniture (plus upholstery - Medium)		170	170
			CAT D - Furniture (plus upholstery - Small)		80	80
			CAT E - Minor Works		50	50
47		1422191	Casket & Coffin Dealers			
			CAT A - Importers		850	850
			CAT B - Industrial (Manufacture & Sale)		500	500
			CAT C - Manual (Manufacture & Sale)		200	200
			CAT D - Sales Outlets		100	100
			CAT E - Manufacturers Only		80	80
48		1422181	Contracted Caterers (e.g. School Feeding)	Per Annum		
			CAT A - Above 1,000 pupils		320	320

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			CAT B - Above 500 to 1,000 pupils		260	260
			CAT C - Up to 500 pupils		220	220
49		1422287	CD Sellers (Audio/Video)	Per Annum		
			CAT A - Shops		130	130
			CAT B - Table Tops		60	60
			CAT C - Mobile Vans		40	40
50		1422184	Ceramics/Pottery Producers/Sellers	Per annum		
			CAT 'A'		45	45
			CAT 'B'		30	30
51		1422185	Ceremonial Hiring Services	Per Annum		
			CAT A - Multi Services		130	130
			CAT B - Canopies, Chairs, Tables, cutlery, Glasses, Plates, Serving Trays		450	450
			CAT C - Canopies, Chairs, Tables		220	220
			CAT D - Single Item of above		80	80
			CAT E - Recreational/social facilities (Large)		650	650
			CAT F - Recreational/social facilities (Medium)		450	450
			CAT G - Recreational/social facilities (Small)		300	300
			CAT H - Spinners (Large)		140	140
			CAT I - Spinners (Small)		130	130
			CAT J - Live Band		260	260
			CAT K - Musical/Dance Groups		170	170
53		1422187	Cigarette Dealers	Per Annum		
			CAT A - Importers/Wholesalers		2,500	2,500
			CAT B - Distributors		700	700
			CAT C - Retailers		450	450
55		1422059	Cocoa Residue Buying Companies	Per Annum		
			CAT 'A'		320	320
			CAT 'B'		280	280
56		1422188	Cocoa/ Shea Nut/Cotton Buying Companies	Per Annum		
			CAT A - Large Scale (Mother Company)		4,600	4,600
			CAT B - Medium Scale (Mother Company)		2,600	2,600
			CAT C - Medium Scale (Agent)		350	350
			CAT D - Small Scale (Agent)		320	320
57		1422189	Coconut Oil Production/Sales	Per Annum		
			CAT A - Company (Large Scale)		700	700
			CAT B - Company (Medium Scale)		350	350
			CAT C - Company (Small Scale)		175	175
			CAT D - Individuals		50	50
60		1422115	Cold Storage Facilities	Per Annum		
	i.		Importers with Own/Rented Cold Storage Facilities			
			CAT A - Above 2500 Metric Tonnes		2,500	2,500
			CAT B - 2001 to 2500 Metric Tonnes		2,500	2,500
			CAT C - 1501 to 2000 Metric Tonnes		1,400	1,400
			CAT D - 1001 to 1500 Metric Tonnes		1,200	1,200
			CAT E - 501 to 1000 Metric Tonnes		850	850
			CAT F - Up to 500 Metric Tonnes		600	600
	ii.		Non-Importers with Rented Cold Storage Facilities (Local)			
			CAT A - Above 1000 Metric Tonnes		650	650
			CAT B - 501 to 1000 Metric Tonnes		600	600
			CAT C - Up to 500 Metric Tonnes		450	450
	iii.		Non-Importers with Containerised Cold Storage Facilities (Local)			
			CAT A - 40Footer Container		600	600
			CAT B - 20Footer Container		200	200
			CAT C - Below 20Footer Container		140	140
			CAT D - Fabricated facility (Retail Large)		140	140
			CAT E - Fabricated facility (Retail Medium)		50	50
			CAT F - Fabricated facility (Retail Small)		30	30
61		1422045	Commercial Houses/Departmental Stores	Per Annum		

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			CAT A - Mall (Large)		25,000	25,000
			CAT B - Mall (Medium)		10,500	10,500
			CAT C - Branches of A or B		5,000	5,000
			CAT D - Supermarkets (Large Size)		1,750	1,750
			CAT E - Supermarkets (Medium Size)		1,400	1,400
			CAT F - Supermarkets (Small Size)		850	850
			CAT G - Neighbourhood Shops (Large Size)		350	350
			CAT H - Neighbourhood Shops (Medium Size)		120	120
			CAT I - Neighbourhood Shops (Small Size)		45	45
			CAT J - Neighbourhood Shops (Very Small Size)		30	30
62		1422193	Commercialised State Companies/ Corporations	Per Annum		
			CAT A - Head Offices		10,500	10,500
			CAT B - Regional Offices		9,800	9,800
			CAT C - Branch Offices		6,500	6,500
			CAT D - District Offices		5,000	5,000
			CAT E - Local Offices		1,400	1,400
63		1422243	Commercial Water Tanker Suppliers	Per Annum		
			CAT A - Water Tanker Suppliers (Large - above 10 Vehicles)		250	250
			CAT B - Water Tankers Suppliers (Medium - 5 to 10 Vehicles)		185	185
			CAT C - Water Tanker Suppliers (Small - below 5 vehicles)		125	125
			CAT D - Mobile Polyhtank Water Suppliers (Medium)		60	60
			CAT E - Mobile Polyhtank Water Suppliers (Small)		38	38
			CAT F - Others		25	25
64		1422066	Commissioner of Oath/Letter Writers	Per Annum		
			CAT 'A'		60	60
			CAT 'B'		40	40
65		1422159	Communication Mast Operating Licence	Per Annum /per mast		
			CAT A - 1-10 Masts		1,700	1,700
			CAT B - 11-20 Masts		700	700
			CAT C - 21-30 Masts		600	600
			CAT D - 31-40 Masts		400	400
			CAT E - Above 40 Masts		270	270
66		1422052	Computer/Accessories/ Office Equipment Repairs	Per Annum		
			CAT A - Large Scale		450	450
			CAT B - Medium Scale		200	200
			CAT C - Small Scale		130	130
67		1422194	Condiments/Confectioneries (e.g. Biscuits, toffees and spices)	Per Annum		
			CAT A - Wholesale		175	175
			CAT B - Retail		85	85
			CAT C - Table Top		35	35
69		1422196	Cooking/Household Utensil Sales	Per Annum		
			CAT 'A'		125	125
			CAT 'B'		140	140
			CAT 'C'		80	80
71		1422197	Cosmetic/Personal Care/Hair Product Sales	Per Annum		
			CAT A - Wholesale and Retail		700	700
			CAT B - Wholesale Only		500	500
			CAT C - Retail		140	140
			CAT D - Table top		80	80
73		1422198	Curtains/Carpets etc. Sales	Per Annum		
			CAT 'A'		85	85
			CAT 'B'		50	50
			CAT 'C'		35	35
76		1422045	Disposable Products Dealers			
			CAT A - Wholesalers/Retailers		150	150
			CAT B - Retailers (Medium)		85	85
			CAT C - Retailers (Small)		38	38
77		1422199	Dog Licence	Per Annum	20	20

8.0 SCHEDULE II: REVENUE UPPER LIMITS						
8.1 LICENCES/PERMITS						
8.1.1 BUSINESS LICENCES						
Main Item	Sub item	CoA Code	Description of Item	Frequency/ Measure	Rate GH¢ 2025	Rate GH¢ 2026
78		1422199	Dog Breeding & Sales Licence	Per Annum		
			CAT A - Registered Breeders - With Association		600	600
			CAT B- Registered Breeders - Non- Association Members		300	300
			CAT C - Exotic & Local		175	175
			CAT D - Exotic Only		140	140
			CAT E - Local Only		70	70
80		1422038	Dressmakers/Tailors (Non-Industrial)	Per Annum		
			CAT A - Large Scale		65	65
			CAT B - Medium Scale		45	45
			CAT C - Small scale		35	35
81		1422038	Dressmakers/Tailors Services	Per Annum		
			CAT A - Knitting, Haberdashery and Embroidery		90	90
			CAT B - Knitting and Embroidery		80	80
			CAT C - Embroidery only		70	70
			CAT D - Knitting only		70	70
			CAT E - Haberdashery Only (sewing items - large)		300	300
			CAT F - Haberdashery Only (Small)		150	150
82		1422119	Drilling Companies	Per Annum		
	i.		Mining			
			CAT A - Exploration & Prospecting - (Large)		18,000	18,000
			CAT B - Exploration & Prospecting - (Small)		12,000	12,000
			CAT C - Ancillary Services		11,000	11,000
	ii.		Oil/ Gas			
			CAT A - Exploration & Prospecting - (Large)		65,000	65,000
			CAT B - Exploration & Prospecting - (Medium)		20,000	20,000
			CAT C - Exploration & Prospecting - (Very Small)		1,750	1,750
			CAT D - Ancillary Services		30,000	30,000
	iii.		Water (Borehole)			
			CAT A - Large Scale		2,500	2,500
			CAT B - Medium Scale		1,750	1,750
			CAT C - Small Scale		700	700
			CAT D - Wells		105	105
84		1422024	Educational Institutions – Private	Per Annum		
	A.	1422024	Day Care Centres (Early Childhood Development Centres)			
			CAT A - Grade A		750	750
			CAT B - Grade B		250	250
			CAT C - Grade C		175	175
	B.	1422024	Pre-Tertiary Schools			
	i.		Basic School (KG/Primary/Junior High Schools)			
	-		Foreign Curriculum Operators			
			CAT A - KG/Primary/Junior High Schools		25,000	25,000
			CAT B - KG/Primary		25,000	25,000
	-		National Curriculum Operators			
			CAT A - KG/Primary/Junior High Schools(Large)		750	750
			CAT B - KG/Primary/Junior High Schools (Medium)		550	550
			CAT C - KG/Primary/Junior High Schools (Small)		250	250
			CAT D - KG/Primary (Large)		200	200
			CAT E - KG/Primary (Medium)		125	125
			CAT F - KG/Primary (Small)		63	63
	ii.		Secondary Level (Senior High/Technical/ Vocational Schools)			
			CAT A - Large		1,500	1,500
			CAT B - Medium		1,000	1,000
			CAT C - Small		850	850
	iii.		Basic to Secondary School			
			CAT A - Large		1,750	1,750
			CAT B - Medium		1,400	1,400
	iv.		Specialised Schools (Remedial School)			
			CAT 'A'		500	500

8.0 SCHEDULE II: REVENUE UPPER LIMITS						
8.1 LICENCES/PERMITS						
8.1.1 BUSINESS LICENCES						
Main Item	Sub item	CoA Code	Description of Item	Frequency/ Measure	Rate GH¢ 2025	Rate GH¢ 2026
			CAT 'B'		250	250
	C.	1422024	Tertiary Schools			
			CAT A - Chartered Universities (Own Conferred Degrees)		4,500	4,500
			CAT B - University colleges/Nursing & Midwifery Training Colleges (affiliated)		2,500	2,500
			CAT C - Tutorial Colleges (Professional Exams e.g.. ACCA, SAT etc.)		1,050	1,050
			CAT D - Academy (Training in Special fields e.g.. Football, Dance etc.)		700	700
	D.	1422024	Training & Vocational Institutions (Media, Construction, Fashion, Floral, Catering, Cosmetology & Wellness, etc.)			
			CAT 'A'		600	600
			CAT 'B'		350	350
			CAT 'C'		300	300
			CAT 'D'		200	200
	E.	1422024	Other Educational & Training Centres			
	ii.		Computer Schools/ Training Centre			
			CAT A - International		750	750
			CAT B - Local (Large)		450	450
			CAT C - Local (Small)		200	200
	iii.		Private Library		70	70
85		1422024	Egg Dealers	Per Annum		
			CAT A - Wholesale		130	130
			CAT B - Retail Shops		85	85
			CAT C - Mobile Retail		70	70
86		1422205	Electrical Appliances (New & Second-hand)	Per Annum		
			CAT A - Importers/Wholesalers		1,750	1,750
			CAT B - Wholesalers		1,250	1,250
			CAT C - Retailers (Large)		1,050	1,050
			CAT D - Retailers - (Small)		350	350
			CAT E - Table Top		85	85
87		1422207	Electronic/Home Appliances/Shops (New & Second Hand)	Per Annum		
			CAT A - Importers/Wholesalers (Large)		1,750	1,750
			CAT B - Importers/Wholesalers (Small)		1,500	1,500
			CAT C - Wholesalers cum Retailers (Large)		1,300	1,300
			CAT D - Wholesalers cum Retailers (Small)		1,050	1,050
			CAT E - Retailers (Shops and Containers - Large)		850	850
			CAT F - Retailers (Shops and Containers - Medium)		650	650
			CAT G - Retailers (Shops and Containers - Small)		450	450
			CAT H - Retailers (Table Top - Medium)		200	200
			CAT I - Retailers (Table Top - Small)		70	70
88		1422207	Electronic/Home Appliance Parts Dealers	Per Annum		
			CAT 'A'		175	175
			CAT 'B'		110	110
			CAT 'C'		70	70
90		1422247	Energy Suppliers/Dealers	Per Annum		
	A.	1422247	Power & Energy Dealers			
			CAT A - Production - Large		75,000	75,000
			CAT B - Production - Medium		60,000	60,000
			CAT C - Distribution		45,000	45,000
			CAT D - Retailers		30,000	30,000
			CAT E - Retailers		2,500	2,500
91		1422211	Engineering Laboratories	Per Annum		
			CAT A - Geological Services		1,750	1,750
			CAT B - Industrial Services		1,050	1,050
			CAT C - Others		700	700
93		1422213	Fabric Dealers – Sales	Per Annum		
			CAT A - Imports/Wholesale		650	650
			CAT B - Wholesale and Retail		450	450
			CAT C - Wholesale		175	175

8.0 SCHEDULE II: REVENUE UPPER LIMITS						
8.1 LICENCES/PERMITS						
8.1.1 BUSINESS LICENCES						
Main Item	Sub item	CoA Code	Description of Item	Frequency/ Measure	Rate GH¢ 2025	Rate GH¢ 2026
			CAT D - Retail		140	140
			CAT E - Table Top		35	35
94		1422051	Feed Mills (Poultry, Pets, Fish etc.) – Production	Per Annum		
			CAT 'A'		500	500
			CAT 'B'		200	200
			CAT 'C'		105	105
95		1422282	Feed Sellers (Poultry, Pets, Fish etc.)	Per Annum		
			CAT A - Wholesalers		140	140
			CAT B - Distributors		85	85
			CAT C - Retailers		45	45
97		1422044	Financial Institutions (Banking)	Per Annum		
	A.	1422044	Central Bank		22,500	22,500
	B.	1422044	Development Banks		12,500	12,500
	C.	1422044	Universal Banks			
			CAT A - Bank with Capital Market operations		8,750	8,750
			CAT B - Head Office		7,500	7,500
			CAT C - Branch Office		2,000	2,000
			CAT D - Agency		1,200	1,200
	D.	1422044	Special Deposit Taking Institutions (SDIs)			
	i.		Savings and Loans Companies & Finance Houses			
			CAT A - Head Office		2,800	2,800
			CAT B - Branch		1,000	1,000
			CAT C - Agency		450	450
			CAT D - Mobilisation Centre		220	220
			CAT E - Loan/Business Centre		100	100
	ii.		Leasing & Mortgage Finance Companies			
			CAT A - Head Office		850	850
			CAT B - Branch		600	600
	E.	1422044	Other Financial Institutions			
	i.		Microfinance Companies (Deposit Taking)			
			CAT A - Head Office		600	600
			CAT B - Branch		250	250
	ii.		Microcredit/Money Lenders/Credit Union			
			CAT A - Head Office		600	600
			CAT B - Branch		250	250
			CAT C - Tier 4 Operators		100	100
	iii.		Rural & Community Banks			
			CAT A - Head Office			
			CAT B - Branch		1,500	1,500
			CAT C - Agency		1,200	1,200
			CAT D - Mobilisation Centre		60	60
	iv.		Financial NGOs			
			CAT A - Head Office		185	185
			CAT B - Branch		125	125
	F.		Forex Bureaus			
			CAT A - Head Office		250	250
			CAT B - Branch		125	125
	G.	1422044	Financial Technology Companies (FINTECH)			
			CAT A - Dedicated Electronic Money Issuer		2,500	2,500
			CAT B Mobile Money Vendor Large		250	250
			CAT C Mobile Money Vendor Medium		270	270
			CAT D Mobile Money Vendor Small		150	150
			CAT E - Payment Service Provider (Enhanced)		1,250	1,250
			CAT F - Payment Service Provider (Medium)		750	750
			CAT G - Payment Service Provider (Standard)		125	125
			CAT H - Payment & Financial Technology Service Provider (PFTSP)		375	375
	H.	1422044	Stand Alone ATMs		250	250
98		1422044	Non-Financial Institutions			

8.0 SCHEDULE II: REVENUE UPPER LIMITS						
8.1 LICENCES/PERMITS						
8.1.1 BUSINESS LICENCES						
Main Item	Sub item	CoA Code	Description of Item	Frequency/ Measure	Rate GH¢ 2025	Rate GH¢ 2026
	A.	1422044	Insurance Companies	Per Annum		
			Re-insurance		7,500	7,500
			Non-Life Insurance			
			CAT A - Head Office		4,500	4,500
			CAT B - Branch Office		3,000	3,000
			CAT C - Agency Office		1,750	1,750
			Life Insurance			
			CAT A - Head Office		3,100	3,100
			CAT B - Branch Office		1,250	1,250
			CAT C - Agency Office		750	750
			Brokers			
			CAT A - Main Office		1,250	1,250
			CAT B - Branch Office		500	500
	B.	1422044	Capital Market Companies	Per Annum		
			CAT A - Financial Holding Companies		2,000	2,000
			CAT B - Security Exchangers		2,000	2,000
			CAT C - Fund Managers (Head Office)		1,000	1,000
			CAT D - Fund Managers (Branch Office)		500	500
			CAT E - Broker Dealers		375	375
			CAT F - Investment Advisors		125	125
99		1422120	Fish Farming Companies	Per Annum		
			CAT A- International Large Scale		14,000	14,000
			CAT B- International Medium Scale		10,500	10,500
			CAT C- International Small Scale		3,500	3,500
			CAT D - Local Large Scale		105	105
			CAT E - Local Medium Scale		70	70
			CAT F - Local Small Scale		35	35
100		1422215	Fishing Nets and Accessories Dealers	Per Annum		
			CAT A - Importers/Wholesalers		450	450
			CAT B - Wholesalers		350	350
			CAT C - Retailers		140	140
			CAT D - Table Top		30	30
102		1422021	Footwear Dealers			
	i.		Footwear Producers			
			CAT A - Large (Industrial/Handmade)		150	150
			CAT B - Medium (Industrial/Handmade)		110	110
			CAT C - Small (Handmade)		35	35
	ii.	1422021	Footwear Sales - New			
			CAT 'A'		75	75
			CAT 'B'		50	50
			CAT 'C'		38	38
	iii.	1422021	Footwear Sales - Used			
			CAT 'A'		50	50
			CAT 'B'		38	38
			CAT 'C'		20	20
	iv.	1422021	Footwear Accessory Sales			
			CAT 'A'		55	55
			CAT 'B'		45	45
			CAT 'C'		25	25
	v.	1422048	Footwear Repairers (Cobblers)			
			CAT 'A'		35	35
			CAT 'B'		18	18
105		1422123	Funeral Related Business	Per Annum		
	A.		Burial Grounds/Funeral Homes/Mortuaries - Private			
		i.	Burial Grounds		1,250	1,250
		ii.	Funeral Homes			
			CAT A - Advanced Activities: Cold Storage room + Preparation of body for burial, Autopsy and Others		4,500	4,500

8.0 SCHEDULE II: REVENUE UPPER LIMITS						
8.1 LICENCES/PERMITS						
8.1.1 BUSINESS LICENCES						
Main Item	Sub item	CoA Code	Description of Item	Frequency/ Measure	Rate GH¢ 2025	Rate GH¢ 2026
			CAT B- Basic Activities: Cold Storage room + Preparation of body for burial		2,500	2,500
		iii.	Mortuaries			
			CAT A - Cold Storage for Remains (Level 3 Mortuary)		1,400	1,400
			CAT A - Cold Storage for Remains (Level 2 Mortuary)		750	750
			CAT A - Cold Storage for Remains (Level 1 Mortuary)		250	250
	B.	1422123	Funeral – Undertaker’s Licence		250	250
	C.	1422123	Hearse Service Providers			
			CAT A - Large Scale (Above 5 Vehicles)		200	200
			CAT B - Medium Scale (3-5 Vehicles)		100	100
			CAT C - Small Scale (1-2 Vehicles)		50	50
106		1422217	Furniture Showroom			
			CAT A - Large Scale (Including Manufacturing)		1,500	1,500
			CAT B - Medium Scale (Including Manufacturing)		1,050	1,050
			CAT C - Medium scale (Showroom only)		700	700
			CAT D - Small scale (Showroom only)		375	375
			CAT D - Small scale (Showroom only)		375	375
107		1422160	Game Viewing/Commercial TV Viewing Centres	Per Annum		
			CAT A - Large Scale		250	250
			CAT B - Medium Scale		175	175
			CAT C - Small Scale		105	105
108		1422290	Gas Cylinder/ Stoves & Accessory Dealers			
			CAT A - Large Scale		75	75
			CAT B - Medium Scale		50	50
			CAT C - Small Scale		25	25
109		1422218	General Goods - Sales (e.g. Generator, Water pump, Chain saw, etc.)	Per Annum		
			CAT A - Large Scale		1,200	1,200
			CAT B - Medium Scale		700	700
			CAT C - Small Scale		350	350
			CAT D - Individuals		250	250
110		1422219	Gift Shops	Per Annum		
			CAT A - Large Scale		140	140
			CAT B - Medium Scale		85	85
			CAT C - Small Scale		35	35
112		1422143	Gold/Diamond Dealers	Per Annum		
			CAT A - Refinery		2,000	2,000
			CAT B - Merchants		2,000	2,000
			CAT C - Agents		850	850
			CAT D - Goldsmith		500	500
			CAT E - Silversmith		75	75
113		1422221	Graphic Design Companies	Per Annum		
			CAT A - Large Scale		1,400	1,400
			CAT B - Medium Scale		700	700
			CAT C - Small Scale		375	375
			CAT D - Individuals		150	150
114		1422291	Grain Distributors	Per Annum		
			CAT A - Wholesale		250	250
			CAT B - Retail		185	185
			CAT C - Others		125	125
115		1422222	Hair & Beauty Service Providers	Per Annum		
			CAT A - Beauty Parlour and School		850	850
			CAT B - Beauty Parlour		500	500
			CAT C - Salon with pedicure, manicure, braiding/weaving		170	170
			CAT D - Big Salon		150	150
			CAT E - Small Salon		100	100
			CAT F - Braiding and Weaving Only		120	120
			CAT G - Braiding Only		80	80
			CAT H - Pedicure & Manicure Only		50	50
117		1422145	Haulage Companies	Per Annum		

8.0 SCHEDULE II: REVENUE UPPER LIMITS						
8.1 LICENCES/PERMITS						
8.1.1 BUSINESS LICENCES						
Main Item	Sub item	CoA Code	Description of Item	Frequency/ Measure	Rate GH¢ 2025	Rate GH¢ 2026
			CAT 'A'		1,750	1,750
			CAT 'B'		1,050	1,050
			CAT 'C'		500	500
118		1422026	Health Facilities – Private	Per Annum		
	i.		<i>Dental Clinics</i>		175	175
	ii.		<i>Eye Clinics</i>			
			CAT A - Ophthalmologist Clinics		175	175
			CAT B - Opticians/Optometrists		100	100
	iii.		<i>General Clinics</i>			
			CAT A - Specialty Clinics		600	600
			CAT B - Primary Health Care		300	300
			<i>General Hospitals</i>			
			Primary		950	950
	vi.		<i>Maternity Homes</i>			
			CAT A - Expanded Services		150	150
			CAT B - General Services		250	250
	vii.		<i>Medical Diagnostic Services</i>			
			CAT A - Secondary/Tertiary		500	500
			CAT B - Basic/ Primary		170	170
	viii.		<i>Licensed Herbal Medicine Units</i>			
			CAT A - Foreign Clinics and Shops		1,200	1,200
			CAT B - Foreign Clinics or Shops		700	700
			CAT C - Clinic and Medicine Producers (Local)		400	400
			CAT D - Clinic Only (Local)		100	100
			CAT E - Medicine Producers Only (Local)		350	350
			CAT F - Herbal Shops (Local)		150	150
			CAT G - Shop on wheel (Mobile)		100	100
119		1422207	Hire Purchase Trading Enterprises			
			CAT A - Large Scale		250	250
			CAT B - Medium Scale		185	185
			CAT C - Small Scale		100	100
120		1422223	Ice Cream/Yoghurt Dealers	Per Annum		
			CAT A - Manufacturers (Large Scale)		3,350	3,350
			CAT B - Manufacturers (Medium Scale - Local Producers)		2,250	2,250
			CAT C - Manufacturers (Small Scale - Local Producers)		850	850
			CAT D - Wholesale/Depot		650	650
			CAT E - Retail		150	150
121		1422224	Interior/Event Decorators	Per Annum		
			CAT A - Companies (Large)		350	350
			CAT B - Companies (Medium)		175	175
			CAT C - Individuals		105	105
122		1422225	Jewelry Shops	Per Annum		
			CAT.A - Retail (Large)		700	700
			CAT B - Retail (Medium)		250	250
			CAT C - Retail (Small)		140	140
			CAT D - Table Top		35	35
123		1422226	Jewelry Repairers (watches/bracelets, etc.)	Per Annum		
			CAT 'A'		70	70
			CAT 'B'		35	35
128		1422286	Leather Works Dealers (Other Non-footwear products)	Per Annum		
			CAT A - Producers (Donkey Skin)		3,000	3,000
			CAT B - Producers (Industrial)		450	450
			CAT C - Producers (Handmade Medium)		250	250
			CAT D - Sales/Others		90	90
130		1422228	Livestock Farms	Per Annum		
			CAT A - Very large-sized		550	550
			CAT B - Large-sized		350	350
			CAT C - Medium-sized		250	250

8.0 SCHEDULE II: REVENUE UPPER LIMITS						
8.1 LICENCES/PERMITS						
8.1.1 BUSINESS LICENCES						
Main Item	Sub item	CoA Code	Description of Item	Frequency/ Measure	Rate GH¢ 2025	Rate GH¢ 2026
			CAT D - Small-sized		200	200
			CAT E - Very Small-sized		150	150
131		1422016	Lottery Business Operators	Per Annum		
			CAT A - National Lotto Authority		7,250	7,250
			CAT B - National Marketing Companies/Agents		1,400	1,400
			CAT C - Private Operators		700	700
			CAT D - Lotto Receiver		150	150
132		1422019	Lumber Business (Including Saw Mill)			
			CAT 'A'		650	650
			CAT 'B'		300	300
			CAT 'C'		50	50
			CAT 'D'		70	70
133		1422292	Machine Shops (Workshop for making or repairing machines)			
			CAT A - Large Scale		200	200
			CAT B - Medium Scale		125	125
			CAT C - Small Scale		75	75
135		1422021	Manufacturing/Processing Companies	Per Annum		
			CAT A - International (Large Scale)		20,000	20,000
			CAT B - International (Medium Scale)		15,000	15,000
			CAT C - International (Small Scale)		12,500	12,500
			CAT D - National (Large Scale)		9,750	9,750
			CAT E - National (Medium Scale)		6,500	6,500
			CAT F - National (Small Scale)		4,500	4,500
			CAT G - Local (Large Scale)		3,750	3,750
			CAT H - Local (Medium Scale)		3,500	3,500
			CAT I - Local (Small Scale)		2,500	2,500
137		1422050	Mattress/Foam Products Dealers	Per Annum		
			CAT A - Manufacturers		2,500	2,500
			CAT B - Wholesalers		450	450
			CAT C - Retailers (Medium Scale)		200	200
			CAT D - Retailers (Small Scale)		150	150
138		1422050	Mattress Makers/Repairers		50	50
139		1422229	Media Houses	Per Annum		
	A.	1422229	Electronic Media (Radio) Operators			
			CAT A - National & Inter-Regional		1,500	1,500
			CAT B - Regional		1,000	1,000
			CAT C - District		850	850
			CAT D - Community		350	350
			CAT E - Recording Studios (Large)		350	350
			CAT F - Recording Studios (Medium)		175	175
			CAT G - Recording Studios (Small)		35	35
			CAT H - Information Centres (Urban)		200	200
			CAT I - Information Centres (Rural)		80	80
			CAT J - Stand Alone Radio/TV Satellite		1,750	1,750
	C.	1422229	Printing Houses			
			CAT A - Large Scale		1,750	1,750
			CAT B - Medium Scale		1,400	1,400
			CAT C - Small Scale		700	700
			CAT D - Binders		350	350
			CAT E - Others		140	140
			CAT F - Newspaper/Periodicals Vendors		100	100
141		1422285	Metal Dealers			
	A.	1422285	Metal Fabricators	Per Annum		
			CAT A - Filling Station Sheds/Trailers/Underground Tanks Moulding		18,500	18,500
			CAT B - Agro Processing Machines Surface Tanks		1,400	1,400
			CAT C - Domestic Milling Machines		500	500
			CAT D - Canopies and Scaffolding		300	300
			CAT E - Pot, Coal pots and Sheet moulders		140	140

8.0 SCHEDULE II: REVENUE UPPER LIMITS						
8.1 LICENCES/PERMITS						
8.1.1 BUSINESS LICENCES						
Main Item	Sub item	CoA Code	Description of Item	Frequency/ Measure	Rate GH¢ 2025	Rate GH¢ 2026
			CAT F - Chairs and beds, etc.		105	105
	B.	1422285	Fabrication Materials Dealers			
			CAT A - Large Scale		1,250	1,250
			CAT B - Medium Scale		875	875
			CAT C - Small Scale		500	500
142		1422051	Milling Businesses (For Food)	Per Annum		
			CAT A - Above 3 Machines		150	150
			CAT B - 2-3 Machines		150	150
			CAT C - 1 Machine Only		100	100
143		1422231	Mineral Water Producers	Per Annum		
			CAT A - Bottled, Sachet & Filtered Water		900	900
			CAT B - Bottled & Sachet Water		700	700
			CAT C - Sachet Water		450	450
			CAT D - Accessory Shop (Medium)		100	100
			CAT E - Accessory Shop (Small)		60	60
144		1422232	Mineral Water Distribution/Sales	Per Annum		
			CAT A - Depot		300	300
			CAT B - Wholesale		200	200
			CAT C - Retail (Large)		450	450
			CAT D - Retail (Medium)		150	150
			CAT E - Retail (Small)		300	300
147		1422079	Mining Operating Licence	Per Annum		
			CAT A - Large Scale		51,000	51,000
			CAT B - Medium Scale		31,000	31,000
			CAT C - Small Scale		8,000	8,000
			CAT D - Salt Mining		5,000	5,000
148		1422234	Mining Sub-Contractors	Per Annum		
			CAT A - Exploration etc.		35,000	35,000
			CAT B - Haulage etc.		13,000	13,000
			CAT C - Automobile, Heavy Duty Equipment (Large)		17,500	17,500
			CAT D - Automobile, Heavy Duty Equipment (Medium)		11,000	11,000
			CAT E - Automobile, Heavy Duty Equipment (Small)		7,000	7,000
			CAT F - Petroleum Services		9,000	9,000
			CAT G - Mechanical Services (Large)		15,000	15,000
			CAT H - Mechanical Services (Medium)		9,000	9,000
			CAT I - Mechanical Services (Small)		7,000	7,000
			CAT J - Medical Services, Consultants, Technicians etc.		3,000	3,000
			CAT K - Transport & Catering Services		4,500	4,500
			CAT L - Other Professional Services		3,000	3,000
149		1422235	Mobile Phone & Accessories Sales/Assembling/Repairs	Per Annum		
			CAT A - Import/Assembling Wholesale/Retail/Repairs		1,050	1,050
			CAT B - Import/Wholesale/Retail/Repairs		700	700
			CAT C - Retail/Repairs		130	130
			CAT D - Retail Only		80	80
			CAT E - Repairs Only		70	70
			CAT F - Repairs Only (Small)		65	65
151		1422045	Mother Care Shops	Per Annum		
			Wholesale			
			CAT A - Wholesale/Retail		750	750
			CAT B - Wholesale only		500	500
			Retail			
			CAT A - Large Scale		250	250
			CAT B - Medium Scale		125	125
			CAT C - Small Scale		50	50
153		1422127	Non-Governmental Institutions (Renewal)	Per Annum		
			CAT A - International NGOs/CSOs /FBOs		130	130
			CAT B - Local NGOs/CSOs/ FBOs		60	60
			CAT C - Community NGOs/CSOs /FBOs		80	80

8.0 SCHEDULE II: REVENUE UPPER LIMITS						
8.1 LICENCES/PERMITS						
8.1.1 BUSINESS LICENCES						
Main Item	Sub item	CoA Code	Description of Item	Frequency/ Measure	Rate GH¢ 2025	Rate GH¢ 2026
155		1422284	Optical Services	Per Annum		
			CAT A - Large Scale		175	175
			CAT B - Medium Scale		125	125
			CAT C - Small Scale		70	70
156		1422239	Palm/Kernel Oil Extraction Companies	Per Annum		
			CAT A - Large Scale		14,000	14,000
			CAT B - Medium Scale		7,000	7,000
			CAT C - Small Scale		1,000	1,000
			CAT D - Individuals		200	200
159		1422241	Pharmaceutical Companies	Per Annum		
	A	1422241	Pharmacies			
			CAT A - Manufacture Wholesale		2,000	2,000
			CAT B - Wholesale		1,050	1,050
			CAT C - Wholesale & Retail		1,300	1,300
			CAT D - Retail		320	320
			CAT E - Compounding Pharmacy		1,300	1,300
			CAT F - Pharmaceutical Raw Material Suppliers		1,300	1,300
	B	1422241	Over the Counter Medicine Sellers (OTCMs) (Licenced Chemical Shops)		220	220
160		1422047	Photographers / Video Operators	Per Annum		
			CAT A - Photo/Video Company with Labs		375	375
			CAT B - Photo/Video Company without Labs		160	160
			CAT C - Photographic Laboratory		150	150
			CAT D - Photo Shops/Studio		85	85
			CAT E - Individual video and photography operators		35	35
163		1422243	Plastic Product Sales (Including Water tanks)	Per Annum		
			CAT A - Wholesale (Large)		175	175
			CAT B - Wholesale (Small)		105	105
			CAT C - Retail (Large)		50	50
			CAT D - Retail (Medium)		45	45
			CAT E - Retail (Small)		35	35
			CAT F - Polyethylene Sellers		25	25
164		1422246	Poultry Farms	Per Annum		
			CAT A - Above 2000 Birds		1,100	1,100
			CAT B - Up to 2000 Birds		260	260
			CAT C - Up to 1000 Birds		110	110
			CAT D - Up to 500 Birds		60	60
165		1422137	Private Meat Van	Per Annum	60	60
168		1422025	Professional Firms/Individuals	Per Annum		
	i.		(Architectural, Auditing, Accounting, Engineering, Legal Firms etc.)			
			CAT A - International		1,400	1,400
			CAT B - National		1,050	1,050
			CAT C - Regional		850	850
			CAT D - Local		700	700
			CAT E - Partnership		500	500
			CAT F - Solo		350	350
			CAT G - Others		200	200
	ii.		Draughtsmanship Business			
			CAT 'A'		175	175
			CAT 'B'		85	85
170		1422013	Quarry/Sand Operators	Per Annum		
			CAT A - Mechanised Quarry (Large)		35,000	35,000
			CAT B - Mechanised Quarry (Medium)		30,000	30,000
			CAT C - Mechanised Quarry (Small)		2,500	2,500
			CAT D - Sand Winning		450	450
			CAT E - Stone, Laterite & Gravels Contractors		450	450
			CAT F - Manual Stone Crackers/Labourers		5,500	5,500
171		1422248	Real Estate Operators	Per Annum		
	i.		Agents			

8.0 SCHEDULE II: REVENUE UPPER LIMITS						
8.1 LICENCES/PERMITS						
8.1.1 BUSINESS LICENCES						
Main Item	Sub item	CoA Code	Description of Item	Frequency/ Measure	Rate GH¢ 2025	Rate GH¢ 2026
			CAT A - Large Scale		1,400	1,400
			CAT B - Medium Scale		850	850
			CAT C - Small Scale		450	450
	ii.		Developers			
			CAT A - Large Scale		6,750	6,750
			CAT B - Medium Scale		5,500	5,500
			CAT C - Small Scale		4,500	4,500
	iii.		Property Managers			
			CAT A - Large Scale (International)		2,500	2,500
			CAT B - Medium Scale (National)		850	850
			CAT C - Small Scale (Local)		200	200
173		1422052	Refrigerator/Air Condition Mechanics	Per Annum		
			CAT 'A'		210	210
			CAT 'B'		130	130
174		1422250	Rubber Stamp Makers	Per Annum	30	30
175		1422294	Rubber Cutting Machine Operators	Per Annum		
			CAT 'A'		38	38
			CAT 'B'		25	25
176		1422251	Safety Goods/Accessories	Per Annum		
	A.	1422251	Protective Wears (e.g. PPEs)			
			CAT A - Health & Workplace (Large)		600	600
			CAT B - Health & Workplace (Medium)		425	425
			CAT C - Health Items only		350	350
			CAT D - Workplace Items only		175	175
			CAT E - Producers only		70	70
	B.	1422251	Fire Extinguisher Dealers			
			CAT 'A'		175	175
			CAT 'B'		85	85
177		1422169	Sanitary Facilities - Private	Per Annum		
	A.	1422169	Bath House Operators			
			CAT A - Above 12 Showers (including toilet facility)		125	125
			CAT B - 9 -12 showers (including toilet facility)		105	105
			CAT C - Up to 8 showers (including toilet facility)		85	85
			CAT D - 13 showers and above		85	85
			CAT E - 9-12 Showers		70	70
			CAT F - 8 Showers and below		50	50
	B.	1422169	Toilet Operators (Private)			
			CAT A - Above 24Seater		200	200
			CAT B - Up to 24Seater		175	175
			CAT C - 9-16Seater		70	70
			CAT D - Up to 8Seater		50	50
	C.	1422169	Urinal Operators (Private)			
			CAT A - Large Scale		70	70
			CAT B - Medium Scale		45	45
			CAT C - Small Scale		30	30
178		1422210	Satellite TV/Dish Installation Dealers			
			CAT 'A'		350	350
			CAT 'B'		200	200
			CAT 'C'		105	105
179		1422141	Scrap Metal Dealers	Per Annum		
			CAT A - Large Scale (Export)		1,000	1,000
			CAT B - Medium Scale (Depot)		750	750
			CAT C - Small Scale (Collection Points)		160	160
			CAT D - Very Small Scale (Collection Points)		140	140
			CAT E - Individual Collectors		65	65
181		1422015	Service/Filling Stations	Per Annum		
			CAT A - Multi Purpose - Large (eg. Fuel, Shopping Centre, Vulcanizing, Washing bay,etc.)		1,600	1,600

8.0 SCHEDULE II: REVENUE UPPER LIMITS						
8.1 LICENCES/PERMITS						
8.1.1 BUSINESS LICENCES						
Main Item	Sub item	CoA Code	Description of Item	Frequency/ Measure	Rate GH¢ 2025	Rate GH¢ 2026
			CAT B – Multi Purpose - Medium (eg. Fuel, Shopping Centre, Vulcanizing, Washing bay)		1,100	1,100
			CAT C - Fuel and Shopping Centres		2,000	2,000
			CAT D - Fuel, and Washing Bay		1,950	1,950
			CAT E - Fuel Only		600	600
			CAT F - Surface Tank Points		400	400
			CAT G - Sale of Lubricants		70	70
			CAT H - Kerosene		300	300
			CAT I - LPG Retail Points (Large)		300	300
			CAT J - LPG Retail Points (Medium)		450	450
			CAT K - LPG Retail Points Only (Small)		350	350
184		1422254	Signage Makers	Per Annum		
			CAT A - Digital		350	350
			CAT B - Non-digital		300	300
185		1422254	Signage Writers	Per Annum		
			CAT A - Electronic		300	300
			CAT B - Manual		175	175
187		1422260	Straw Basket Weavers and Sales	Per Annum	30	30
188		1422128	Telecommunication Companies	Per Annum		
	A.	1422128	Internet (Data) Services Providers			
			CAT 'A'		2,250	2,250
			CAT 'B'		1,000	1,000
			CAT 'C'		425	425
	B.	1422128	Phone and Internet Services Providers			
			CAT A - Head Office		9,100	9,100
			CAT B - Regional/Municipal/District Offices		8,500	8,500
			CAT C - Service Centres (Retail Shops)		6,500	6,500
			CAT D - Outsourced Service Centres (Retail Shops)		4,500	4,500
			CAT E - Warehouses		5,250	5,250
	C.	1422128	Tower Infrastructure & Other Service Providers		2,000	2,000
189		1422128	Terrazzo Making	Per Annum		
			CAT A - Two machines and above		250	250
			CAT B - One Machine		140	140
190		1422019	Timber Products Retail Outlets			
			CAT A - Large scale		450	450
			CAT B - Medium scale		250	250
			CAT C - Small scale		175	175
192		1422283	Tourism Licenced Facilities	Per Annum		
	A.	1422283	Accommodation Facilities			
	i.		Hotels/ Beach Resorts/ Motels/ Apartments			
			CAT A - Five Star		7,000	7,000
			CAT B - Four Star		6,500	6,500
			CAT C - Three Star		1,050	1,050
			CAT D - Two Star		350	350
			CAT E - One Star		300	300
	ii.		Guest Houses (4-9 Rooms)		500	500
	iii.		Budget Hotels		175	175
	iv.		Hostels (Private):			
			CAT A - Above 50 Beds		700	700
			CAT B - 21-50 Beds		500	500
			CAT C - 11-20 Beds		450	450
			CAT D - Up to 10 Beds		325	325
	C.	1422283	Body Building Gyms			
			CAT A - Large Scale (Club Setting)		200	200
			CAT B - Medium Scale		140	140
			CAT C - Small Scale		70	70
	D.	1422283	Food & Beverage (Eating/Catering Houses)			
	i.		Formal Catering Services			

8.0 SCHEDULE II: REVENUE UPPER LIMITS						
8.1 LICENCES/PERMITS						
8.1.1 BUSINESS LICENCES						
Main Item	Sub item	CoA Code	Description of Item	Frequency/ Measure	Rate GH¢ 2025	Rate GH¢ 2026
			Restaurants			
			CAT A - Grade 1		900	900
			CAT B - Grade 2		550	550
			CAT C - Grade 3		600	600
			Fast Food			
			CAT A - Grade 1		1,350	1,350
			CAT B - Grade 2		800	800
			CAT C - Grade 3		200	200
			Coffee Shop			
			CAT A - Grade 1		300	300
			CAT B - Grade 2		225	225
			CAT C - Grade 3		100	100
			Salad Bars			
			CAT A - Grade 1		200	200
			CAT B - Grade 2		125	125
			CAT C - Grade 3		70	70
			Highway Rest Stops			
			CAT A - Grade 1		925	925
			CAT B - Grade 2		400	400
			CAT C - Grade 3		250	250
	ii.		Informal Catering Services			
	-		Traditional Catering Establishments (chop bars)			
			CAT A - Grade 1		350	350
			CAT B - Grade 2		90	90
	-		Drinking Bars			
			CAT A - Grade 1		220	220
			CAT B - Grade 2		100	100
	-		Snack Bars			
			CAT A - Grade 1		300	300
			CAT B - Grade 2		100	100
	-		Outdoor Catering Establishments			
			CAT A - Grade 1		125	125
			CAT B - Grade 2		45	45
	-		Local Fast Food Vendors			
			CAT A - Grade 1		150	150
			CAT B - Grade 2		100	100
	E.	1422283	Multi-Purpose Facilities			
	i.		Conference Centre			
			CAT A - Grade 1		50	50
			CAT B - Grade 2		125	125
	ii.		Event Centre			
			CAT A - Grade 1		700	700
			CAT B - Grade 2		500	500
			CAT C - Club Houses		600	600
			CAT D - Club Houses		250	250
	iii.		Convention/Exhibition Centre			
			CAT A - Grade 1		250	250
			CAT B - Grade 2		125	125
	iv.		Banquet Facilities			
			CAT A - Grade 1		250	250
			CAT B - Grade 2		125	125
	F.	1422283	Nightclubs and Theatres			
	i.		Nightclub			
			CAT A - Grade 1		800	800
			CAT B - Grade 2		350	350
	ii.		Pub			
			CAT A - Grade 1		450	450
			CAT B - Grade 2		175	175

8.0 SCHEDULE II: REVENUE UPPER LIMITS						
8.1 LICENCES/PERMITS						
8.1.1 BUSINESS LICENCES						
Main Item	Sub item	CoA Code	Description of Item	Frequency/ Measure	Rate GH¢ 2025	Rate GH¢ 2026
	iii.		Movie House			
			CAT A - Grade 1		650	650
			CAT B - Grade 2		350	350
	iv.		Theatre			
			CAT A - Grade 1		2,500	2,500
			CAT B - Grade 2		1,250	1,250
	v.		Spa			
			CAT A - Spa with more than 3 add-on services		850	850
			CAT B - Spa with 2 -3 add-on services		700	700
			CAT C - Spa Only		225	225
	H.	1422283	Travel Trade Enterprises			
	i.		Travel and Tour Operators			
			CAT A - With I.A.T.A. Licence		250	250
			CAT B - Without I.A.T.A. Licence		225	225
			CAT C - Tour Operators		175	175
	ii.		Car Hiring/Rental Services			
			CAT A - Large Scale		175	175
			CAT B - Medium Scale		300	300
			CAT C - Small Scale		150	150
193		1422129	Transport Companies	Per Annum		
	i.		Road Operators			
			CAT A - With own Terminal		3,500	3,500
			CAT B - Operating from Publicly Owned Terminal		3,000	3,000
	ii.		Rail Operators			
			CAT 'A'		1,750	1,750
			CAT 'B'		425	425
	iii.		Fuel Haulage Companies			
			CAT A - 20 Trucks and Above		5,250	5,250
			CAT B - 11- 19 Trucks		4,500	4,500
			CAT C - 5-10 Trucks		3,250	3,250
			CAT D - 1-5 Trucks		2,250	2,250
	iv.		Bullion Service Companies			
			CAT A - 10 & Above Vans		2,250	2,250
			CAT B - 5 to 9 Vans		1,750	1,750
			CAT C - Below 5 Vans		1,500	1,500
194		1422130	Transport Charges - Commercial	Per Annum		
	A.	1422130	Transport Unions (Lorry park Operations)			
			CAT 'A'		400	400
			CAT 'B'		400	400
			CAT 'C'		300	300
			CAT 'D'		250	250
	B.	1422130	Route Operating Permit			
			Type A Permit (Transport Entities)		125	125
			Additional Route		125	125
197		1422052	TV & Radio Repairers	Per Annum	150	150
198			Upholstery Dealers			
			CAT A - Production & Sales		250	250
			CAT B - Sales		200	200
			CAT C - Production		125	125
199		1422042	Used Clothing Sales ('Second Hand')	Per Annum		
			CAT A - Importers/Wholesalers		1,250	1,250
			CAT B - Distributors		700	700
			CAT C - Retailers (Shops)		250	250
			CAT D - Retailers (Containers/Kiosks/Table tops)		150	150
			CAT E - Retailers (Table tops)		75	75
200		1422265	Utility Vendors	Per Annum		
			CAT 'A'		250	250
			CAT 'B'		175	175

8.0 SCHEDULE II: REVENUE UPPER LIMITS						
8.1 LICENCES/PERMITS						
8.1.1 BUSINESS LICENCES						
Main Item	Sub item	CoA Code	Description of Item	Frequency/ Measure	Rate GH¢ 2025	Rate GH¢ 2026
			CAT 'C'		70	70
203		1422268	Warehouse (Private)	Per Annum		
	A.	1422268	Customs Bonded Warehouse/Container Depot			
			CAT 'A'		3,350	3,350
			CAT 'B'		2,850	2,850
			CAT 'C'		2,250	2,250
			CAT 'D'		1,650	1,650
	B.	1422268	Un-bonded Warehouse			
			CAT A - 100m x 70m		4,250	4,250
			CAT B - 80m x 50m		2,000	2,000
			CAT C - 60m x 30m		800	800
			CAT D - Others		200	200
204		1422288	Waste Management Companies	Per Annum		
	A.	1422288	Dislodging Companies			
			CAT 'A'		250	250
			CAT 'B'		175	175
	B.	1422288	Mine Waste Companies			
			CAT 'A'		10,000	10,000
			CAT 'B'		7,500	7,500
	C.	1422288	Refuse Collection Companies			
			CAT 'A'		4,000	4,000
			CAT 'B'		1,750	1,750
			CAT 'C'		300	300
			CAT 'D'		175	175
	D.	1422288	Refuse Dump Container Depot Managers			
			CAT 'A'		175	175
			CAT 'B'		140	140
			CAT 'C'		85	85
205		1422139	Wood Fuel	Per Annum		
			CAT A - Charcoal Producers		85	85
			CAT B - Firewood Sellers (Large)		85	85
			CAT C - Firewood Sellers (Medium)		45	45
			CAT D - Firewood Sellers (Small)		20	20
			CAT E - Charcoal Sellers		20	20
206		1422245	Wood Sellers	Per Annum		
	A.	1422245	Bamboo Dealers			
			CAT 'A'		70	70
			CAT 'B'		35	35
	B.	1422245	Plywood Sellers			
			CAT 'A'		350	350
			CAT 'B'		200	200
			CAT 'C'		140	140
			CAT 'D'		105	105

8.0 SCHEDULE II: REVENUE UPPER LIMITS						
8.1 LICENCES/PERMITS						
8.2 PERMITS						
MainItem	Sub Item	CoA Code	Item Description	Frequency/Measure	Rate GH¢ 2025	Rate GH¢ 2026
			DEVELOPMENT /PLANNING PERMITS	Per Project		
1		1412004	FORMS			
	i.	1412004	Development Permit Application Form		100	100
	ii.	1412004	All Other Forms (e.g. Temporary Structures, Demolition, Renovation etc.)		60	60
2			BUILDING PROCESSING FEE (Non-Refundable Deposit)			
	i.	1412032	RESIDENTIAL			
			1 storey residential development		120	120
			2 storey residential development		280	280
			3 storey residential development (below a gross floor area of 450m ²)		530	530
			3 storey and above residential development (Above gross floor area of 450m ²)		350 + 30% of 350per gross floor area of 450m ²	350 + 30% of 350per gross floor area of 450m ²
			Apartments		120	120
	ii.	1412032	COMMERCIAL			
	-		Filling Station / Gas Station		1200	1200
	-		Shops			
			Up to 2 storey shops development		160	160
			Shops development (below a gross floor area of 450m ²)		220	220
			Shops development (above gross floor area of 450m ²)		420 + 30% of 420 per gross floor area of 450m ²	420 + 30% of 420 per gross floor area of 450m ²
	-		Hotels			
			1 Storey Hotel building		160	160
			2 Storey Hotel building		400	400
			Storey Hotel building		500	500
			Building (above a gross floor area of 450m ²)		900 + 30% of 900 per gross floor area of 450m ²	900 + 30% of 900 per gross floor area of 450m ²
	-		Restaurants			
			Single storey restaurant		300	300
			2 storey restaurant		330	330
			3 storey restaurant		300	300
			Building with gross floor area above 450m ²		800 + 30% of 800 per gross floor area of 450m ²	800 + 30% of 800 per gross floor area of 450m ²
	-		Multi-storey parking facility			
			2 storey parking facility		500	500
			3 storey parking facility		550	550
			Parking facility (above a gross floor area of 450m ²)		1000 + 30% of 1000 per gross floor area of 450m ²	1000 + 30% of 1000 per gross floor area of 450m ²
	-		Banking hall			
			1 storey Banking hall		175	175
			2 storey Banking hall		250	250
			3 storey Banking hall		375	375
			Banking hall with a gross floor area above 450m ²		1500 + 30% of 1500 per gross floor area of 450m ²	1500 + 30% of 1500 per gross floor area of 450m ²
	-		Radio/TV station building			
			1 storey building		500	500
			2 storey building		750	750
			3 storey building		650	650

8.0 SCHEDULE II: REVENUE UPPER LIMITS						
8.1 LICENCES/PERMITS						
8.2 PERMITS						
MainItem	Sub Item	CoA Code	Item Description	Frequency/Measure	Rate GH¢ 2025	Rate GH¢ 2026
			Building with gross floor area above 450m ²		1200 + 30% of 1200 p er gross floor area of 450m ²	1200 + 30% of 1200 p er gross floor area of 450m ²
	-		Telecommunication Mast		7,000.00	7,000.00
	-		Printing houses			
			1 storey printing house		300	300
			2 storey printing house		350	350
			3 Storey printing house		500	500
			Building with gross floor area above 450m ²		900+ 30% of 900 per gross floor area of 450m ²	900+ 30% of 900 per gross floor area of 450m ²
	-		Funeral home			
			CAT A - 3 storey funeral home		500	500
			CAT B - 2 storey funeral home		330	330
			CAT C - storey funeral home		300	300
			Funeral home building with gross floor area above 450m ²		900 + 30% of 900 per gross floor area of 450m ²	900 + 30% of 900 per gross floor area of 450m ²
	iii.	1412032	CIVIC AND CULTURAL			
	-		Offices			
			Up to 2 storey office		330	330
			3 storey office		450	450
			Building with gross floor area above 450m ²		850 + 30% of 850 per gross floor area of 450m ²	850 + 30% of 850 per gross floor area of 450m ²
			Churches/mosque			
			1 storey		500	500
			2 storey		750	750
			3 storey		300	300
			Building with gross floor area above 450m ²		800 + 30% of 800 per gross floor area of 450m ²	800 + 30% of 800 per gross floor area of 450m ²
	-		Hospital/Clinic/Laboratory			
			1 storey Hospital/clinic/laboratory		300	300
			2 storey Hospital/clinic/laboratory		500	500
			3 storey Hospital/clinic/laboratory		650	650
			Building with gross floor area above 450m ²		1100 + 30% of 1100 per gross floor area of 450m ²	1100 + 30% of 1100 per gross floor area of 450m ²
	iv.	1412032	FACTORIES/INDUSTRIAL BUILDINGS			
	-		Ware house (storage only)			
			1 storey Ware house (storage only)		500	500
			2 storey Ware house (storage only)		750	750
			3 storey Ware house (storage only)		1000	1000
			Building with gross floor area above 450m ²		700 + 30% of 700 per gross floor area 450m ²	700 + 30% of 700 per gross floor area 450m ²
	-		Ware house and Office			
			1 storey Ware house and Office		350	350
			2 storey Ware house and Office		400	400
			3 storey Ware house and Office		500	500

8.0 SCHEDULE II: REVENUE UPPER LIMITS						
8.1 LICENCES/PERMITS						
8.2 PERMITS						
MainItem	Sub Item	CoA Code	Item Description	Frequency/Measure	Rate GH¢ 2025	Rate GH¢ 2026
			Building with gross floor area above 450m ²		900 + 30% of 900 per gross floor area of 450m ²	900 + 30% of 900 per gross floor area of 450m ²
	-		Ware house and Residence			
			1 storey Warehouse & Residence		350	350
			2 storey Warehouse & Residence		400	400
			3 storey Warehouse & Residence		500	500
			Building with gross floor area above 450m ²		900 + 30% of 900 per gross floor area of 450m ²	900 + 30% of 900 per gross floor area of 450m ²
	-		Factories			
			Up to 2 storey factory		3000	3000
			Up to 3 storey factory		4000	4000
			Factory with gross floor area above 450m ²		1200 + 30% of 1200 per gross floor area of 450m ²	1200 + 30% of 1200 per gross floor area of 450m ²
	-		Industrial complex			
			Up to 2 storey industrial complex		630	630
			Up to 3 storey industrial complex		920	920
			Industrial Complex with gross floor area above 450m ²		1500 + 30% of 1500 per gross floor area of 450m ²	1500 + 30% of 1500 per gross floor area of 450m ²
	v.	1412032	EDUCATION (PRIVATE)			
	-		Pre-school			
			1 storey pre-school		200	200
			2 storey pre-school		350	350
			3 storey pre-school		500	500
			Building with gross floor area above 450m ²		600 + 30% of 600 per gross floor area of 450m ²	600 + 30% of 600 per gross floor area of 450m ²
	-		Basic School			
			1 storey basic school		200	200
			2 storey basic school		350	350
			3 storey basic school		500	500
			Building with gross floor area above 450m ²		1000 + 30% of 1000 per gross floor area of 450m ²	1000 + 30% of 1000 per gross floor area of 450m ²
	-		Second Cycle School			
			1 storey second cycle school		500	500
			2 storey second cycle school		600	600
			3 storey second cycle school		750	750
			Building with gross floor area above 450m ²		1500 + 30% of 1500 per gross floor area of 450m ²	1500 + 30% of 1500 per gross floor area of 450m ²
	-		Basic and second cycle			
			1 storey basic and second cycle school		750	750
			2 storey basic and second cycle school		900	900
			3 storey basic and second cycle school		1,000	1,000
			Building with gross floor area above 450m ²		2100 + 30% of 2100 per gross floor area of 450m ²	2100 + 30% of 2100 per gross floor area of 450m ²
	-		Vocational/Technical			
			1 storey vocational/technical school		750	750

8.0 SCHEDULE II: REVENUE UPPER LIMITS						
8.1 LICENCES/PERMITS						
8.2 PERMITS						
MainItem	Sub Item	CoA Code	Item Description	Frequency/Measure	Rate GH¢ 2025	Rate GH¢ 2026
			2 storey vocational/technical school		900	900
			3 storey vocational/technical school		1,000	1,000
			Building with gross floor area above 450m ²		2100 + 30% of 2100 per gross floor area of 450m ²	2100 + 30% of 2100 per gross floor area of 450m ²
	-		Tertiary			
			1 storey private tertiary school building		1,200	1,200
			2 storey private tertiary school building		1,500	1,500
			3 storey private tertiary school building		2,000	2,000
			Building with gross floor area above 450m ²		4000 + 30% of 4000 per gross floor area of 450m ²	4000 + 30% of 4000 per gross floor area of 450m ²
	-		Driving Schools			
			1 storey private driving school		500	500
			2 storey private driving school		700	700
			3 storey private driving school		800	800
			Building with gross floor area above 450m ²		2100 + 30% of 2100 per gross floor area of 450m ²	2100 + 30% of 2100 per gross floor area of 450m ²
	vi.	1412032	OPEN SPACE & RECREATIONAL DEVELOPMENT			
			Sports complex		1,200	1,200
			Events centre		900	900
	-		Commercial - Telecommunication Mast		5,000	5,000
	-		Mixed Use		700	700
	-		Recreational Development		400	400
	-		Renovation/Rehabilitation/Refurbishment		1,850	1,850
	-		Hoarding		1,000	1,000
	-		Demolition		1,500	1,500
	-		Fence Wall Only		150	150
	-		Approval In Principle (AIP)	One Time Payment	6,600	6,600
	-		Certificate of Habitation/Occupancy		200	200
	vii.	1412032	Validation of Spatial Data	One Time Payment		
	-		Site Plan Extract			
			0.5 acre		100	100
			5 acre - 10 acre (Local Plan Extract)		530.00	530.00
			Beyond 11 acres(Local Plan Extract)		450.00	450.00
			Quick Search (Endorsed)		180	180
	-		Zoning Comments		200	200
	-		Surveying/Demarcation			
			0.16 acre		200	200
			0.17 acre - 0.32 acre		330	330
			0.33 acre - 1 acre		500	500
			Above 1 acre		650	650
3		1422157	BUILDING PERMIT CHARGES			
	A.	1422157	New Development			
	i.		Building/Permanent Structure	Cost of construction	0.63%	0.63%
	ii.		Hoarding Permit (only)	Per Linear Metre	8	8
	iii.		Fence Wall Permit (only)	Cost of construction	0.63%	0.63%
	iv.		Mast Permit (Installation)	One Time Payment		
			15 Metres		13,000	13,000
			30 Metres		13,000	13,000
			35 Metres		13,000	13,000
			Above 35 Metres		13,000	13,000

8.0 SCHEDULE II: REVENUE UPPER LIMITS						
8.1 LICENCES/PERMITS						
8.2 PERMITS						
MainItem	Sub Item	CoA Code	Item Description	Frequency/Measure	Rate GH¢ 2025	Rate GH¢ 2026
	B.	1422157	Building Permit Renewal (upon expiration of original permit/extension of time)			
	i.		Residential	Per Case	300	300
	ii.		Commercial		800	800
	iii.		Factories/ Industrial		1,200	1,200
	iv.		Civic & Cultural		2,200	2,200
	v.		Recreational Development		1,500	1,500
	vi.		Educational		1200	1200
	vii.		Renewal for Temporary Structures		120	120
	C.	1422157	Permit to repair/renovate/ rehabilitate/ refurbish			
	i.		Telecommunication Mast	Per Installation	3,000	3,000
	ii.		Permanent Structures	Cost of construction	0.40%	0.40%
	D.	1422275	Temporary Structure Permit (Constructional Site)	Per meter square	25	25
	E.	1422275	Temporary Structure Permit	Per meter square		
	i.		Containers		33	33
	ii.		Wooden Kiosks/Sheds		13	13
	F.	1422275	Billboards	Per meter square		
	i.		Road Arch			
			CAT A - Class A1 (Along First Class Access)		53	53
			CAT B - Class A2 (Along Second Class Access)		35	35
			CAT C - Class A3 (Along Third Class Access)		18	18
	ii.		Unipole Spectacular			
			CAT A - Class A1 (Along First Class Access)		70	70
			CAT B - Class A2 (Along Second Class Access)		53	53
			CAT C - Class A3 (Along Third Class Access)		35	35
	iii.		LEDs			
			CAT A - Class A1 (Along First Class Access)		105	105
			CAT B - Class A2 (Along Second Class Access)		70	70
			CAT C - Class A3 (Along Third Class Access)		35	35
	iv.		Building Wrap/Wall Drapes			
			CAT A - Class A1 (Along First Class Access)		25	25
			CAT B - Class A2 (Along Second Class Access)		18	18
			CAT C - Class A3 (Along Third Class Access)		9	9
	v.		Vehicular Adverts			
			CAT A - Class A1 (Along First Class Access)		7	7
			CAT B - Class A2 (Along Second Class Access)		5	5
			CAT C - Class A3 (Along Third Class Access)		2	2
	vi.		Banners			
			CAT A - Class A1 (Along First Class Access)		7	7
			CAT B - Class A2 (Along Second Class Access)		5	5
			CAT C - Class A3 (Along Third Class Access)		4	4
	vii.		Other Adverts			
	-		Bus Stop Shelters			
			CAT A - Class A1		350	350
			CAT B - Class A2		300	300
			CAT C - Class A3		225	225
	-		Flag Poles			
			CAT A - Class A1		70	70
			CAT B - Class A2		50	50
			CAT C - Class A3		35	35
	-		Group Directional Signs			
			CAT A - Class A1		350	350
			CAT B - Class A2		300	300
			CAT C - Class A3		225	225

8.0 SCHEDULE II: REVENUE UPPER LIMITS						
8.1 LICENCES/PERMITS						
8.2 PERMITS						
MainItem	Sub Item	CoA Code	Item Description	Frequency/Measure	Rate GH¢ 2025	Rate GH¢ 2026
	-		Lamp Post Advertisement (Street Light Poles)			
			CAT A - Class A1		35	35
			CAT B - Class A2		30	30
			CAT C - Class A3		23	23
	-		Structures on Designated Spectacular Sites		43	43
	-		Renewal of outdoor adverts/billboards	Per Case	50% of the permit cost	50% of the permit cost
	G.	1422157	Other Charges			
	i.		Certified True Copy	Per Request	Cost of reproducing new documents+500	Cost of reproducing new documents+500
	ii.		Certificate of Habitation (COH)		25% of Building Permit @ Prevailing Cost or 50% of Building Permit Cost	25% of Building Permit @ Prevailing Cost or 50% of Building Permit Cost
	iii.		Demolition Permit	Per Metre square	35	35
	iv.		Permit For Construction:			
	v.		Road Crossing (Cutting) Permit	Per Metre		
	-		Asphalt Roads		28	28
	-		Paved/Surfaced Dressed Road		18	18
	-		Along Road		1	1
	vi.		Thrust Boring	Per Metre		
	-		Asphalt Pavement/Surface Dressed Road		30	30
	vii.		Permit For Construction of Tanks			
	-		Tank Farm	Per Meter cube	130	130
	-		Additional Tanks (Filling Stations and Others)	Per Tank	500	500
	-		Fuel Pumps	Per Pump	1,050	1,050
	H.	1422157	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		1400-1680	1400-1680
			2nd Class		1120-1400	1120-1400
			3rd Class		840-1120	840-1120
	ii.		Commercial Buildings			
			1st Class		1680-2100	1680-2100
			2nd Class		1400-1680	1400-1680
			3rd Class		840-1120	840-1120
	iii.		Industrial Buildings			
			Heavy		2100-2520	2100-2520
			Light		1680-2100	1680-2100
4		1412034	APPROVAL FEES FOR LAND APPLICATION			
			SUB-DIVISIONS			
			Less than 1acre		1,000	1,000
			1-5 acres		1,250	1,250
5		1412035	CHANGE OF USE			
	A.		Land Use Changes			
	i.		Residential to commercial			
			Less than 1acre		1,250	1,250
			1-5 acres		2,000	2,000
	ii.		Residential to Educational			
			Less than 1acre		1,000	1,000
			1-5 acres		1,500	1,500
	iii.		Residential to Civic and Cultural			
			Less than 1acre		1,500	1,500

8.0 SCHEDULE II: REVENUE UPPER LIMITS						
8.1 LICENCES/PERMITS						
8.2 PERMITS						
MainItem	Sub Item	CoA Code	Item Description	Frequency/Measure	Rate GH¢	Rate GH¢
					2025	2026
			1-5 acres		2,000	2,000
	iv.		Residential to Light Industrial			
			Less than 1acre		2,500	2,500
			1-5 acres		3,500	3,500
	v.		Industrial to Other Issues			
			Less than 1acre		3,000	3,000
			1-5 acres		3,750	3,750
	vi.		Educational to Other Issues			
			Less than 1acre		2,000	2,000
			1-5 acres		3,000	3,000
	vii.		Open space to Other Issues			
			Less than 1acre		3,000	3,000
			1-5 acres		3,750	3,750
	B.		Publication of Approved Rezoning Request		3,200	3,200
	C.		Approval of Local Plan			
			5 to 100 Acres		2,500	2,500
			101 to 200 Acres		5,000	5,000
			Above 201 Acres		12,500	12,500

8.0 SCHEDULE II: REVENUE UPPER LIMITS						
8.3 FEES						
Main Item	Sub item	CoA Code	Description of Item	Frequency/ Measure	Rate GH¢ 2025	Rate GH¢ 2026
1		1423006	Burial (Cemetery) Fees			
	i.		General	Per Burial		
			CAT A - 1 - 5 years		10	10
			CAT B - 6 -17 years		40	40
			CAT C - Adults (18 years & above)		100	100
			CAT D - Tombstone e.g. marble, terrazzo, vault		500	500
			CAT E - Concrete Vault with building		1,000	1,000
			CAT H - Concrete Vault with tombstone		4,250	4,250
			CAT G - Concrete Vault with iron bars/chain fencing		3,750	3,750
			CAT E - Concrete Vault		3,500	3,500
	ii.		Grave space reservation - Public Cemetery			
			CAT A - Allocation	Onetime Payment	4,250	4,250
			CAT B - Renewal/ Maintenance	Per Annum	850	850
	iii.		Cremation	Per Burial		
			CAT A - Foreigners		425	425
			CAT B - Non-Association Members, Ghanaians		300	300
			CAT C - Association Members, Ghanaians		210	210
	iv.		Exportation of corpse (Outside Country)	Onetime Payment	1,400	1,400
	v.		Mausoleum	Per burial	70	70
	vi.		Burials at Home (Applicable only to Areas with designated burial sites)	Per burial	15,000	15,000
	vii.		Exhumation of Corpse	Per Court Order		
2		1423839	Business/Product Promotion	One Week	20	20
			Calibration of Noise Emission			
			CAT A - Large groups		350	350
			CAT B - Medium groups		250	250
			CAT C - Small groups		150	150
			CAT D - Others (Special Permit)		100	100
3		1423860	Crusade Outreach /Concert Programmes	Per Day	10	10
4		1423012	Conservancy (Sanitary Services)			
	i.		Franchised			
			Public Toilet Operators	Per Month	100	100
			WC & Other Technologies	Per Visit	2	2
			KVIP	Per Visit	1	1
			Public Bath house Operators	Per Month	100	100
			Public Urinal Operators	Per Month	100	100
	ii.		Assembly Operated			
			Public Toilet	Per Visit	1	1
			Public Bathhouse			
			- No shower	Per Visit	1	1
			- With shower	Per Visit	1	1
			Public Urinals	Per Visit	1	1
5		1423861	Environmental Health Inspection and Certification fee			
	A.		Application Forms	Onetime	4	4
	B.		Suitability (Health) Certification - Institutions	Per Visit		
	i.		Water/Drink/Food (Primary Producers)			
			CAT A - Large Scale		250	250
			CAT B - Medium Scale		150	150
			CAT C - Small Scale		70	70
	ii.		Water/Drink/Food (Dealers/Users)			
			CAT A - Hotels/Guest Houses//Hostels		200	200
			CAT B - Restaurants//Private Schools		200	200
			CAT C - Chop and Drinking Bars		100	100
	C.		Health Certificate - Individuals		20	20
6		1423862	Export/Conveyance			
	i.		Animals			
			Cow (Foreign Heardsmen)	Per animal	30	30
			Cow (Local Heardsmen)	Per animal	30	30
			Sheep, Goats, Pigs, Donkey, Dog etc.	Per animal	10	10
			Birds	Per bird	1	1
			Fish	Per basket	1	1
			Bush Meat	Per animal	1	1

8.0 SCHEDULE II: REVENUE UPPER LIMITS						
8.3 FEES						
Main Item	Sub item	CoA Code	Description of Item	Frequency/ Measure	Rate GH¢ 2025	Rate GH¢ 2026
	ii.		Baobab			
			Large Truck	Per load	140	140
			Medium Truck	Per load	100	100
	iii.		Bamboo	Per 100 Culms	20	20
	iv.		Cane/Rattan			
			CAT A	Per Bundle	2	2
			CAT B	Per Maxi bag	6	6
			CAT C	Per Mini bag	5	5
	v.		Charcoal	Per bag	2	2
	vi.		Cotton			
			- Articulated Truck, Man Diesel	Per load	20	20
			- Kia, Mummy truck, Rhino	Per load	20	20
			- Kia Truck	Per load	20	20
	vii.		Cola Nut			
			CAT A	Per Maxi bag	10	10
			CAT B	Per Mini bag	2	2
	viii.		Firewood			
			- Articulated Truck	Per load	150	150
			- Mummy Truck	Per load	30	30
			- Kia Truck	Per load	80	80
			- Abossey Okai macho motor king/ Donkey Cart	Per load	30	30
	ix.		Fruits (Banana, Mango, Pawpaw, Pineapple, Pear, Oranges etc.)	Per crate/bag/ basket	3	3
	x		Cereals (millet, sorghum, maize, beans, guinea corn etc.)			
			Maxi bag		2	2
			Mini bag		2	2
	xi.		Coconut			
			- Articulated Truck	Per load	350	350
			- Mummy Truck	Per load	250	250
			- Kia Truck	Per load	150	150
	xii.		Limestone			
			- Above 7 Tonnes	Per load	43	43
			- 6 to 7 Tonnes	Per load	33	33
			- Up to 5 Tonnes	Per load	21	21
	xiii.		Milled Foods (Corn dough, Cassava dough, Groundnut paste, Gari etc.)	Per bag/ Per container	2	2
	xiv.		Palm Fruit	Per Load		
			- Articulated Truck	Per load	30	30
			- Mummy Truck	Per load	30	30
			- Kia Truck	Per load	30	30
			- Abossey Okai Macho'	Per load	30	30
			- Motor king'	Per load	30	30
	xv.		Stones/Quarry/Gravel Products			
			- Above 7 Tonnes	Per load	50	50
			- 6 to 7 Tonnes	Per load	40	40
			- Up to 5 Tonnes	Per load	20	20
	xvi.		Sand			
			- Above 7 Tonnes	Per load	30	30
			- 6 to 7 Tonnes	Per load	20	20
			- Up to 5 Tonnes	Per load	10	10
			Smoked Meat/Fish	Per Bag	38	38
				Small Bag	25	25
	xvii.		Roots and Tubers			
			<i>Yam</i>			
			- Count	100 pieces	10	10
			- Articulator Truck	Per load	40	40
			- Mummy Truck	Per load	35	35
			- Kia Truck	Per load	25	25
			- 'Abossey Okai macho'	Per load	12	12
			- 'Motor king'	Per load	12	12
			<i>Cocoyam, Cassava, Potato, etc.</i>			
			CAT A	Per Maxi bag	2	2
			CAT B	Per Mini bag	2	2

8.0 SCHEDULE II: REVENUE UPPER LIMITS						
8.3 FEES						
Main Item	Sub item	CoA Code	Description of Item	Frequency/ Measure	Rate GH¢ 2025	Rate GH¢ 2026
	xviii.		Vegetable dealers	Per bag/crate/ basket	10	10
	xix.		Palm Oil, Coconut Oil, Groundnut Oil	Per gallon (4.5 Litres)	5	5
	xx.		Shea Nuts	Per Maxi bag	4	4
				Per Mini Bag	4	4
	xxi.		Shea Butter	Per tonne	20	20
	xxii.		Sawn Wood Export			
			- KIA Truck	Per Load	60	60
			- Tipper Truck	Per Load	80	80
			- Cargo Truck	Per Load	120	120
			- Articulator Truck	Per Load	160	160
	xxiii.		Off-Loading/Landing Fee			
			CAT A - Articulator Truck		105	105
			CAT B - Cargo trucks & Buses		6	6
7		1423243	Hawkers' Fee	Per Day	1	1
8		1423246	Information Van Hiring (Assembly's)	Per Use		
			CAT A - Public Use		95	95
			CAT B - Private Use		250	250
9		1423872	ICT Centre Operations (Assembly's)		To be determined by Assembly	To be determined by Assembly
10		1423863	Lorry Park Fee/Toll			
	i.		Commercial Vehicles	Per day		
			Taxi		1	1
			Mini Bus Up to 12-23seater		2	2
			Bus/Kia Up to 24-33seater		3	3
			Bus/Kia (33seater +)		5	5
			Articulated truck		10	10
			Tipper truck		2	2
			Rig Saw (Yellow Tricycle)		1	1
			Non-Lorry Park Mobile Vehicles (e.g. Taxi)		2	2
			Wheel Cart /Trolley		2	2
	ii.		Private Vehicles	Per Hour		
			Saloon Cars		2	2
			Long parking full day		5	5
			Mini Cargo Bus		13	13
			Medium Trucks		18	18
			Big Cargo Trucks		25	25
			Articulated Trucks		13	13
			Monthly Parking (for all vehicles)		100	100
11		1423001	Market	Per day/night		
			Market Tolls (Daily/ Night Tolls)		1	1
12		1423011	Marriage Fees			
			Ordinance (Cap 127) Registration Cert	Per Registration	120	120
			Customary Marriage (Resident)	Per Registration	55	55
			Customary Marriage (Foreign)	Per Registration	350	350
			Divorce Certificate (Customary)	Per Document	250	250
			Certificate of Marriage	Per Document	45	45
			Certified True Copy	Per document	65	65
			Authentication of Marriage Certificate (Request by 3rd parties)	Per Document	75	75
			Filing of Notice/Caveat	Per Case	50	50
			Marriage ceremony (Week-end)	Per Case	120	120
			Search Fee (for marriage registration)	Per Case	45	45
			Search Fee (Marriage Certificate)	Per document	45	45
			Licencing of Churches for Marriage	Per Church	520	520
			Spinster/ Bachelor Certificate	Per Document	100	100
13		1422029	Mobile Sales Vans (Per Vehicle)	Per Day	2	2
14		1423015	On-Street Parking			
			All Vehicle Types	Up to First 3 hours	8	8
			All Vehicle Types	Additional time (per hour)	5	5
			Company parking	Per Day	7	7
			Shop Owners Parking	Per week	18	18

8.0 SCHEDULE II: REVENUE UPPER LIMITS						
8.3 FEES						
Main Item	Sub item	CoA Code	Description of Item	Frequency/ Measure	Rate GH¢ 2025	Rate GH¢ 2026
15		1423738	Other Fees			
			Declaration of Household		70	70
16		1423201	Sale of Contract Documents (All categories) –	One Time Payment		
			CAT A - Above 550,000 (Approved by Regional Tender Review Committee)		1,100	1,100
			CAT B - Above 75,000 - 550,000 (Approved by Entity Tender Committee)		550	550
			CAT C - Up to 75,000 (Approved by Entity Head)		250	250
17		1423737	Search Fee (General Information)	Per Case		
18		1423854	Slaughter House			
			CAT A - Large Animals		10	10
			CAT B - Small Animals		10	10
19		1423854	Meat Van (Assembly - Door to Door Delivery)			
			CAT A - Cow		3	3
			CAT B - Small Animals		2	2
20		1423866	Special Registration Fee		50	50
	A	1423866	Mining Companies' Registration	Onetime Payment		
			CAT A - Large Scale		16,000	16,000
			CAT B - Medium Scale		11,000	11,000
			CAT C - Small Scale		11,000	11,000
			CAT D - Prospecting		13,000	13,000
			CAT E - Publication		5,000	5,000
			CAT F - Publication (Quarry)	Per publication/ location	18	18
			CAT G - Salt Mining		450	450
	B	1423866	Non-Governmental Institutions' Registration	Onetime Payment		
			CAT A - International NGOs/CSOs		140	140
			CAT B - Local NGOs/CSOs		105	105
			CAT C - Community CSOs/CSOs		50	50
21		1423841	Warehouse Charges (In The Market)			
	i.		Daily /Overnight Charges (Per head load)		2	2
	ii.		Monthly Charges			
			General Charges (Per square meters)		1	1
			Handling charges (Per tonne)		8	8
			Storage (Per tonne)		5	5
			Administrative charges (Per tonne)		5	5
	iii.		Liquid oil (Drums - Per head load)			
			One (1) drum		5	5
			One (1) Jerri can		2	2
			Others (negotiable)			
22		1423841	Warehouse Charges (Outside Market)	Per Month		
			CAT A - Above 20 Sq. metres		1750	1750
			CAT B - 16 to 20 Sq. metres		1250	1250
			CAT C - 11 to 15 Sq. metres		850	850
			CAT D - 6 to 10 Sq. metres		450	450
			CAT E - Up to 5 Sq. metres		210	210
23		1423865	Waste Management	Per Trip		
	A		Dislodgement of Liquid Waste			
			Dislodging		800	800
			Tipping Fee (Liquid Waste)		55	55
	B		Solid Waste Collection			
	i.		Industrial/Commercial			
			120 to 240 Litre (Special Containers)	Per Month	85	85
			1100 litres	Per Month	210	210
			3200 litres	Per Month	500	500
			7000 litres	Per Month	700	700
			12000 litres	Per Month	750	750
			23000 litres	Per Month	1750	1750
			23m ³	Per Trip	140	140
			15m ³	Per Trip	105	105
			12m ³	Per Trip	85	85
			10m ³	Per Trip	75	75

8.0 SCHEDULE II: REVENUE UPPER LIMITS						
8.3 FEES						
Main Item	Sub item	CoA Code	Description of Item	Frequency/ Measure	Rate GH¢ 2025	Rate GH¢ 2026
			Special Container (7m ³)	Per Trip	70	70
			Construction Waste	Per Trip	300	300
			Educational Institutions	Per month	105	105
			Factory Service - On Call	Per Trip	500	500
			Factory Service - Regular Service	Per month	300	300
			Industrial Waste	Per Trip	500	500
			Hospitals/Clinics	Per month	250	250
			Skip Loader Service	Per Trip	700	700
	ii.		Hiring of refuse Containers Commercial Rate (Hotels, Restaurants, etc.)	Per Trip		
			CAT A - 23m ³ Container		300	300
			CAT B - 12m ³ to 15m ³ Container		150	150
			CAT C - 120 litre to 240 litre Bin		8	8
	iii.		Solid Waste Dumping			
			<i>CAT A - Domestic waste</i>			
			Skip Truck / roll-on Truck	Per Trip	14	14
			Kia Truck	Per Trip	9	9
			Motor king	Per Trip	5	5
			CAT B - Commercial waste	Per Tonne	70	70
			CAT C - Industrial waste	Per Tonne	85	85
			CAT D - Port waste	Per Tonne	70	70
			CAT E - Construction Waste	Per Tonne	600	600
			CAT F - Destruction of goods	Per Tonne	2100	2100
	C		Solid Waste Collection Services (Domestic)	(Per month)		
	i.		Communal Collection Service			
			CAT A - Pay-as-you-dump		3	3
	ii.		Door to Door Collection Service			
			CAT A - 1st Class Residential Area		43	43
			CAT B - 2nd Class Residential Area		25	25
			CAT C - 3rd Class Residential Area		9	9
	iii.		Sewage Maintenance Fees			
			CAT A - Public Toilets		10	10
			CAT B - Domestic Toilets		4	4
			CAT C - Institutional Toilets		4	4
24		1423867	Road Block	Per day		
			CAT A - Collector Access		250	250
			CAT B - Local Access		147	147
25		1423087	Towing Charges	Per case		
			Private Vehicles (e.g. Saloon/4x4/SUVs)		125	125
			Light Heavy Vehicles (Kia Trucks and Buses)		200	200
			Dump Trucks (Tipper Trucks)		210	210
			Heavy Duty (e.g. Articulated Trucks)		300	300
			Tricycle motors		20	20
26		1423086	Vehicle Stickers/Commercial Driver's Licence	Per Annum		
	i.		General			
			Taxi		25	25
			Heavy Duty		60	60
			Light Duty		30	30
			Multi-Purpose		70	70
			4 - Wheel Cart (Truck)		6	6
			1 & 2- Wheel Cart		1	1
			Tricycles/ Motorcycles (Per Unit)		25	25
			Bicycle (Per Unit)		14	14
	ii.		Buses/Trotro			
			46 Passengers and above		30	30
			34 - 45 Passengers		40	40
			24 - 33 Passengers		10	10
			8 - 23 Passengers		2	2
	iii.		Trucks			
			Articulator / Timber Trucks		40	40
			Cargo Trucks (Above 10 Tonnes)		5	5

8.0 SCHEDULE II: REVENUE UPPER LIMITS						
8.3 FEES						
Main Item	Sub item	CoA Code	Description of Item	Frequency/ Measure	Rate GH¢ 2025	Rate GH¢ 2026
			Cargo Trucks/Kia (Below 10 Tonnes)		5	5
			Tipper Trucks:			
			Up to 9.5 Cubic metres		43	43
			10 - 14 Cubic metres		75	75
			15 - 25 Cubic metres		105	105
	iv.		Tankers			
			1,100 - 1,500 Gallon Capacity		105	105
			2,000 - 2,500 Gallon Capacity		140	140
			3,000 - 7,000 Gallon Capacity		175	175
	v.		Earth/ Excavating / Levelling Machinery			
			Bitumen Distributor		300	300
			Bitumen Tanker		210	210
			Other Heavy Duty Equipment		158	158
	vi.		Bulldozers			
			- D. 6		105	105
			- D. 7		175	175
			- D 8		210	210
			Dumper		105	105
			Excavator		175	175
			Flat Truck		250	250
	vii.		Forklift			
			21 tonnes and Above		105	105
			1 - 20 tonnes		85	85
	viii.		Crane Mounted			
			60 - 100 tonnes		30	30
			101 - 150 tonnes		43	43
			151 - 250 tonnes & Above		50	50
			Prime Mover		250	250
			Motor Grader (125 HPL)		175	175
			Pavement Compactor		75	75
			Pavement Roller		75	75
			Low Loader		75	75
			Road Roller		75	75
			Tipping Trailer & Tractor		105	105
			Pay Loaders		75	75
			Small Track-excavators		105	105
			Large Track-excavators		175	175
			Vibrator Roller		75	75
			Wheel Loader		75	75
			Excavator Loader		75	75
			Wheel Tractor		75	75
			Air Compressor		75	75
			Static Roller (10-12)		75	75
			Plate Compactor		75	75
	ix.		Other Vehicles			
			Cesspit Emptier		175	175
			Hearse		75	75
			Towing Truck		50	50
			Tractors		60	60
			Roll-on Roll-off		30	30
27		1423086	Vehicle Embossment Sticker	One Time Payment	15	15

8.0 SCHEDULE II: REVENUE UPPER LIMITS						
8.4 FINES						
Main Item	Sub Item	CoA Code	Item Description	Frequency/ Measure	Rate GH¢ 2025	Rate GH¢ 2026
1		1430024	Building Offences	Per Case		
	i.		Penalty for development without permit		Percentage of permit charge in reference to level of completion	Percentage of permit charge in reference to level of completion
	ii.		Occupying Newly Completed Developments without Occupancy Certificate - Certificate of Habitation (CoH)		50% of permit (in addition to principal)	50% of permit (in addition to principal)
	iii.		Penalty For Unauthorised Placements (Temporary Structures)		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)
	v.		Development in unauthorised places (unbuildable places)		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)
	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)
2		1423009	Billboard/Signage Offences	Per Case		
			CAT A - Wrongful siting		200% of permit Charge	200% of permit Charge
			CAT B - Placement without permit		200% of permit Charge	200% of permit Charge
3		1430027	Environmental Health/Safety/ Sanitation Offences	Per Case		
	i.		Defecating at unauthorized places		100.00	100.00
	ii.		Urinating at unauthorized places		30.00	30.00
	iii.		Selling at unauthorized places		50.00	50.00
	iv.		Indiscriminate disposal/burning of refuse			
			Industrial Area		1,500	1,500
			Commercial Area		500	500
			Residential Area		450	450
			Office Area		360	360
			Unpaid Fees for Refuse Collection Services		50% of amount owed (in addition to principal)	50% of amount owed (in addition to principal)
	v.		Weedy grounds			
			Business/Commercial premises		1,500	1,500
			Residential premises		300	300
	vi.		Refusal to Re-plant Tree (after property development)			
			Industrial/Commercial		150	150
			Residential		75	75
	vii.		Refusal to comply with Environmental Health Screening		50% of amount owed (in addition to principal)	50% of amount owed (in addition to principal)
	viii.		Excessive Noise Making		1,000	1,000
	ix.		Cutting of trees without permit	Per Tree	50	50
	x.		Littering/Unauthorised Dumping of refuse	Per Case		
			CAT A - Refuse Carriers		250	250
			CAT B - Individual		25	25
4		1430023	Impounded Offences			
	A		Stray Animals	Per animal/ day		
			Collection - Sheep/ Goat/ Pigs/Dogs		30	30
			Collection - Donkey/ Horse/ Cow		50	50
			Feeding - Sheep/ Goats		5	5
			Feeding - Pigs		10	10
			Feeding - Dogs		10	10
			Feeding - Donkey/ Horse/Cow		10	10
	B		Vehicles	Overnight	42	42

8.0 SCHEDULE II: REVENUE UPPER LIMITS						
8.4 FINES						
Main Item	Sub Item	CoA Code	Item Description	Frequency/ Measure	Rate GH¢ 2025	Rate GH¢ 2026
5		1430034	Other Offences	Per Case		
	i.		Removal/Missing Property number plate		60	60
	ii.		Removal/Destruction/Defacing of Street Name Signage		0% of replacement cost	0% of replacement cost
	iii.		Destruction of Street Light Poles/Other road furniture		120% of replacement cost	120% of replacement cost
	iv.		Posting of bills at unauthorized places		80	80
	v.		Failure to pay BOP/Rent etc.(by August).		30% of amount owed (in addition to principal)	30% of amount owed (in addition to principal)
	vi.		Refusal to pay basic rate		150	150
	vii.		Inciting a person not to pay rates		150	150
	viii.		False statement as regards the liability of a person to pay rates		150	150
	ix.		Refusal or failure for a person to supply information and willfully obstruct any authorized person in the performance of functions		600	600
	x.		Penalty for refusal of an employer to pay general or special rate deducted from an employee remuneration		1,200	1,200
	xi.		Penalty for unauthorized collection of rate		1,500	1,500
	xii.		Refusal by a person appointed by the rating authority as agent for the collection to render accounts within a stipulated time.		1,200	1,200
	xiii.		Penalty in respect of offences by rate collectors		1,500	1,500
	xiv.		Penalty for bounced cheques		50% of cheque value	50% of cheque value
	xv.		Transfer of stalls/stores without Assembly approval		520	520
	xvi.		Failure to vaccinate dogs	Per Dog	175	175
	xvii.		Operating without certified licence (e.g. Electricians)		175	175
	xviii.		Failure to obtain permit for burial		30% of the permit charge (in addition to principal)	30% of the permit charge (in addition to principal)
	xix.		Road block without Permit		315	315
6		1430026	Retrieval Of Seized Tools/Machinery (For Various Offences)	Per Case		
			1st Time		90	90
			2nd Time		170	170
			3rd Time		250	250
7		1430022	Traffic Offences			
	i.		Parking/Stopping/Waiting/Loading/Off -loading/Moving/Turning at unauthorized Places	Per case		
			Earth Moving Equipment	Per case	300	300
			Articulator Truck	Per hour/ Case	210	210
			Tipper/Cargo Truck/Tractor	Per hour/ Case	150	150
			Pick-Up/ Cross-Country/SUVs Vehicle	Per case	130	130
			Saloon Car/Taxi	Per case	50	50
			Buses (large)	Per case	100	100
			Trotro/Buses (small)	Per case	100	100
			Motor bikes/Tricycles	Per case	30	30
			Push truck	Per case	6	6
	ii.		Riding bicycle and motorbike in the market	Per case	60	60
	iii.		Riding bicycle and motorbike on pedestrian walkways	Per case	60	60
	iv.		Clamping Charges (Obstruction /No Parking)	Per case		
			Heavy Duty (e.g. Articulated Trucks)		210	210
			Dump Trucks (Tipper Trucks)		90	90
			Medium Heavy Duty Vehicles (Kia Trucks and Buses)		60	60
			Private/Light Vehicle (e.g. Saloon/4x4/ Pick-up)		150	150
			Tricycles		30	30
			Towing Charges			
			Private Vehicles (e.g. Saloon/4x4/SUVs)		180	180
			Light Heavy Vehicles (Kia Trucks and Buses)		250	250
			Dump Trucks (Tipper Trucks)		300	300
			Heavy Duty (e.g. Articulated Trucks)		450	450
			Tricycle motors		30	30
			Impounded Vehicle		30	30
	v.		Refusal to obtain vehicle sticker	Per Case		
			CAT A - Articulated/ Tipper Trucks		90	90

8.0 SCHEDULE II: REVENUE UPPER LIMITS						
8.4 FINES						
Main Item	Sub Item	CoA Code	Item Description	Frequency/ Measure	Rate GH¢	Rate GH¢
					2025	2026
			CAT B - Commercial Vehicles		50	50
	vi.		Refusal to emboss sticker	Per case	120	120
	vii.		Refusal to acquire Taxi Driver Licence	Per case	30	30
8		1430025	Unauthorised Diversion	Per case		
			Diversion of river/stream course		15,000	15,000
			Diversion of drains		7,000	7,000
			Channeling of sewage waste into drains		2,000	2,000
9		1430029	Illegal/Un-licenced Activities	Per Case		
			Gold Buying & Sales		7,500	7,500
			Logging and sale of logs		15,000	15,000
			Mining (Galamsey)		60,000	60,000
			Production and sale of Ammunitions		20,000	20,000
			Quarry Operations		15,000	15,000
			Sand Weaning		15,000	15,000

8.0 SCHEDULE II: REVENUE UPPER LIMITS						
8.5 RATES						
Main Items	Sub Items	CoA Code	Item Description	Frequency/ Measure	Rate GH¢ 2025	Rate GH¢ 2026
1			SPECIAL RATES			
	i.	1413002	Basic Rates		0.10	0.10
	ii.	1413006	Development Levy (LGA Section 146 sub section 3)		0.10	0.10
2			GENERAL RATES			
	A.	1413001	ASSESSED PROPERTIES			
			Property rate for COCOBOD structures	Per unit ratable value	0.04	0.04
		1413001	UNASSESSED PROPERTIES	per annum/building		
			Residential			
			a) Sandcrete Building(Ordinary)			
			Category A		80	80
			Category B		40	40
			Category C		30	30
			b)Self contain/Storey			
			Category A		150	150
			Category B		120	120
			Category C		50	50
			c) Others (mud,swiss,landcrete)			
			Category A		60	60
			Category B		25	25
			Category C		20	20
			Commercial			
			a) Sandcrete			
			Category A		300	300
			Category B		200	200
			Category C		20	20
			b)Storey Building			
			Category A		200	200
			Category B		150	150
			c) Others (mud,swiss,landcrete)			
			Category A		50	50
			Category B		20	20
			Educational			
			a) Sandcrete			
			Category A		220	220
			Category B		244	244
			Category C		44	44
			b)Storey Building			
			Category A		300	300
			Category B		244	244
			c) Others(mud, swiss & mud,landcrete etc)			
			Category A		80	80
			Category B		24	24
			Light Industrial			
			a) Sandcrete			
			Category A		1200	1200
			Category B		480	480
			Category C		240	240
			b)Storey Building			
			Category A		1400	1400
			Category B		560	560
			c) Others(mud, swiss & mud,landcrete etc)			
			Category A		300	300
			Category B		120	120
			Heavy Industrial			
			a) Sandcrete			
			Category A		1600	1600
			Category B		640	640
			Category C		320	320

8.0 SCHEDULE II: REVENUE UPPER LIMITS						
8.5 RATES						
Main Items	Sub Items	CoA Code	Item Description	Frequency/ Measure	Rate GH¢ 2025	Rate GH¢ 2026
			b)Storey Building			
			Category A		1800	1800
			Category B		720	720
			Category C		320	320
			c) Others(mud, swiss & mud,landcrete etc)			
			Category A		500	500
			Category B		200	200
			Property rate for Telecom mast		1,000.00	1,000.00
			Property rate for COCOBOD	Per cedi	1,000.00	1,000.00
			Property Rate for Electrical installation & others of power distributors e.g. ECG, NEDCO		1,500.00	1,500.00
			Civic & Cultural			
			a) Sandcrete			
			Category A		300	300
			Category B		120	120
			Category C		60	60
			b)Storey Building			
			Category A		350	350
			Category B		140	140
			c) Others(mud, swiss & mud,landcrete etc)			
			Category A		120	120
			Category B		48	48
			Health facilities			
			a) Sandcrete			
			Category A		320	320
			Category B		128	128
			Category C		64	64
			b)Storey Building			
			Category A		400	400
			Category B		160	160
			c) Others(mud, swiss & mud,landcrete etc)			
			Category A		100	100
			Category B		40	40
			Mixed - Use			
			a) Sandcrete			
			Category A		478	478
			Category B		199	199
			Category C		97	97
			b)Storey Building			
			Category A		575	575
			Category B		252	252
			c) Others(mud, swiss & mud,landcrete etc)			
			Category A		151	151
			Category B		60	60
	B.	1413005	Rates on other Possessions			
	i.	1413005	Bicycle Rates	Per Unit	5	5
	ii.	1413005	Cattle Rates - Foreigners	Per Animal	35	35
	iii.	1413005	Cattle Rates - Residents	Per Animal	20	20
	iv.	1413005	Donkey Rates	Per Animal	35	35
	v.	1413005	Pig Rates	Per Animal	10	10

NOTE: CATEGORY 'A'-FIRST CLASS SETTLEMENT:

Adugyama, Abesewa, Pokukrom, Sabronum/Ahwerewam

CATEGORY 'B'-SECOND CLASS SETTLEMENT:

*Asuadei, Nsuta, Biemso 1&2, Potrikrom, Fawoman,Asemanaye,Dwenewoho,Kwamekyemkrom
Aburaso and others*

CATEGORY 'C'-THIRD CLASS SETTLEMENT :

Domeabra, Mangoase, Nyamebekyere No. 1, Pokuase, Betinko, Nsutem, Essienkyem, Adukrom and others

8.0 SCHEDULE II: REVENUE UPPER LIMITS						
8.6 RENT						
Main Item	Sub Item	CoA Code	Item Description	Frequency/ Measure	Rate GH¢ 2025	Rate GH¢ 2026
1		1415038	Assembly Owned Bill boards			
			CAT 'A'		120	120
			CAT 'B'		100	100
			CAT 'C'		80	80
2		1415031	Hiring of Assembly Facilities	Per day		
	i.		Assembly Hall			
			CAT A - Large		120	120
			CAT B - Medium		175	175
			CAT C - Small		125	125
	ii.		Assembly conference room		80	80
	iii.		Community centres		125	125
	iv.		Sub-district/Metro Halls		85	85
	v.		Assembly Forecourt		105	105
	vi.		Others		85	85
3		1415052	Market Facilities	Per Month		
	i.		Stores			
			CAT A - In CBD (Central Business District)		50	50
			CAT B - Satellite Markets		10	10
			CAT C - Outside CBD		20	20
			CAT D - Sub District Store		16	16
	ii.		Stalls			
			CAT A - In CBD		10	10
			CAT B - Satellite Market		10	10
			CAT C - Outside CBD		8	8
			CAT D - Sub District Store		4	4
	iii.		Sheds			
			CAT A - In CBD		10	10
			CAT B - Satellite Markets		8	8
			CAT C - Outside CBD		5	5
			CAT D - Sub District Store		5	5
	iv.		Rent of Undeveloped Lands	4x4 ft	20	20
4		1415017	Hiring of Parks			
			CAT A - Government Recreational Park	Per event	300	300
			CAT B - Lorry Park (space rental)	Per month	525	525
			CAT C - Parade Grounds (Jubilee Parks)	Per day	300	300
			CAT D - School Compound (Social functions)	Per day	50	50
4		1415013	Official Residence	Per month		
	i.		Management Staff Quarters (Detached)		50	50
	ii.		Senior Staff Quarters (Detached)		40	40
	iii.		Junior Staff Quarters (Semi-Detached)		12	12
6		1415002	Rent for Vendor Stands	Per Month	60	60
7		1415038	Buildings			
			Guest House		20	20
			Restaurant/Canteen		20	20
			Club House		20	20
			Stadium		20	20

8.0 SCHEDULE II: REVENUE UPPER LIMITS						
8.7 INVESTMENT						
Main Item	Sub Item	CoA Code	Item Description	Frequency/ Measure	Rate GH¢ 2025	Rate GH¢ 2026
1		1415008	Dividend on shares			
			Investment on shares	Dividends		
2		1415011	Interest Earned			
			On Account	Profits		
			On Deposit	Profits		
3		1415017	Land Banks			
			Industrial Parks			
			Serviced Plots	Plots		