



REPUBLIC OF GHANA

LOCAL GOVERNMENT BULLETIN

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GENERAL

IMPOSITION OF RATES AND FEE-FIXING RESOLUTION FOR 2026 SEKONDI-TAKORADI METROPOLITAN ASSEMBLY

LOCAL GOVERNANCE ACT 2016, ACT 936

It is hereby resolved and approved by the Sekondi-Takoradi Metropolitan Assembly in accordance to Part Five, Section 137 to 169 of the Local Governance Act, 2016 (Act 936), that the following Rates, Fees, Licenses, Lands, Rent, and others be charged by the Sekondi-Takoradi Metropolitan Assembly for the Financial Year 1st January to 31st December, 2026.

It shall be the duty of every person liable to pay these Rates and Fees or part thereof to do so in the case of Annual Fees on or before 31st March, 2026.

Payment in all cases should be made at any Revenue Office of the Sekondi-Takoradi Metropolitan Assembly, Sub-Metropolitan District Council Offices or to the respective Revenue Collector or any authorised Rate Collector or through prescribed electronic platforms.

These approved fees and rates shall also be charged by these Sub Metropolitan District Councils;
Sekondi Sub Metropolitan District Council - 02
Takoradi Sub Metropolitan District Council - 03
Essikado - Ketan Sub Metropolitan District Council - 04

NOTE: All Fees are in Ghana Cedis (GH¢)

RATES EXEMPTIONS

Section 149 of the Local Governance Act, 2016 (Act 936) of Ghana exempt Specific Rate Payers from paying specific Fees and Rates.

Rate Payers doing business within the Sekondi-Takoradi Metropolitan Assembly are to note that for the purpose of Data Management, Exemption Impact Analysis and Development decision making, these exemptions as prescribed in the Local Governance Act, 2016 (Act 936) shall not be automatic.

Any Rate Payer doing business within the Sekondi-Takoradi Metropolitan Assembly who qualifies or wishes to be exempted from paying any Rate(s)/Fee(s) in this Fee Fixing Resolution as provided in Act 936, shall apply for such exemptions in writing to the Metropolitan Assembly, stating reasons and attaching relevant documents.

Upon consideration and approval by the STMA Rates Assessment Committee, a Rate Exemption Letter shall be issued to the Rate Payer and copies to the Sub Metropolitan District Councils, Departments and Revenue Offices.

Due to changing development interests and times, the Rate Exemption Letter shall be renewed periodically (3 Years). The renewal process will allow STMA to satisfy herself that the Rate Payer still qualifies under law to be exempted.

Religious bodies shall register their Worship Auditorium and other structures for exemption by applying to the Sekondi-Takoradi Metropolitan Assembly. Exemption Registration fee for Religious worship Auditorium shall be GHc1,000.00.

REGISTRATION OF BUSINESS

Any Rate Payer wishing to do business within the Sekondi-Takoradi Metropolitan Area, is required to register their Trade, Business, Social Group, Association, Professional Bodies, Skill, Organization, etc.

Rate Payers NOT registered with the Sekondi-Takoradi Metropolitan Assembly and are seen doing operating within the area shall pay thirty percent (30%) penalty in addition to all Rates and Fees charged them by the Assembly.

Rate Payers shall complete a Registration Form, attached copies of all requested document, submit and pay the approved Fees. Upon approval by the STMA Rates Assessment Committee, a Business Registration Card and a Letter of Registration shall be issued. All registered Businesses shall be published yearly on the Assembly's website. STMA Business registration Fee shall be GHc 300.00.

Rate Payers who review their registration details or operations are required to write to the Assembly to update their records providing all needed information. This shall also apply to Change of ownership or management, Sale and Purchase of business, etc. Failure of a Rate Payer to update records shall not be a reason to occasion a bill negotiation.

Registration fee for Religious worship Auditorium shall be GHc1,000.00. Religious bodies shall register their Worship Auditorium and other structures by applying for Registration and/or Exemption to the Sekondi-Takoradi Metropolitan Assembly.

Rate Payers who review their registration details or operations are required to write to the Assembly to update their records providing all needed information. This shall also apply to Change of ownership or management, Sale and Purchase of business, etc. Failure of a Rate Payer to update records, change of operations shall not be a reason to occasion a bill negotiation.

IMPOSITION OF RATES FOR PROPERTY OWNERS - RATES REVENUE ITEMS - PROPERTY RATES**Under Sections 146 (3),(4), and (5)**

A Basic Rate of GHc 5.00 per year is payable by all persons, Male or Female, of or above age of 18 years and up to 70 years who resides within the area of authority of the Sekondi-Takoradi Metropolitan Assembly.

Under Sections 146 (6) and (7)

In addition to the Basic Rate, the following rates on Assessed and Unassessed rateable value of premises situated within the Metropolis, as set out within the schedule below, shall be payable by owners of such premises.

RCoA Code	Rates Revenue Items	Unit	2026 Rate Import (GHc Gp)
1413003	Basic Rate - Adult Residents		
	CAT A - Persons (18 Years - 70 Years)		5.00
1412031	Property Rate - Residential		
	CAT A - 1st Class Residential Property		0.004
	CAT B - 2nd Class Residential Property		0.0036
	CAT C - 3rd Class Residential Property		0.0032
	CAT D - 4th Class Residential Property		0.0028
1412031	Property Rate - Commercial		
	CAT A - 1st Class Commercial Property		0.04
	CAT B - 2nd Class Commercial Property		0.036
	CAT C - 3rd Class Commercial Property		0.032
	CAT D - 4th Class Commercial Property		0.028
	CAT E - 5th Class Commercial Property		0.024
1412031	Property Rate - Mixed Used Property		
	CAT A - 1st Class Property Mixed Used Property		0.03
	CAT B - 2nd Class Property Mixed Used Property		0.02
	CAT C - 3rd Class Property Mixed Used Property		0.01
1412031	Property Rate - Industrial Property		
	CAT A - Light Industrial Property		0.06
	CAT B - Heavy Industrial Property		0.07
1412031	Property Rate - Unassessed - Residential	Per Month	
	CAT A - Houses with Rooms Below Single Bedroom Flat		50.00
	CAT B - Single and Double Bedroom Flats		100.00
	CAT C - Three Bedroom Flats and Above		150.00
1412031	Property Rate - Unregistered Religious Worship Centres	Per Annum	
	CAT A - Worship Auditorium (Churches, Mosques, etc.)		5,000.00

IMPOSITION OF RATES FOR PROPERTY OWNERS - LAND REVENUE ITEMS - DEVELOPMENT PERMIT

RCoA Code	Lands and Royalties Revenue Items	Unit	Approved 2026 Fees (GH¢ Gp)
	Development/Planning Permits		
1412004	Application Forms		
	CAT A - Development Permit Application Form	Per Application	150.00
	CAT B - All Other Forms (e.g. Temporary Structures, Demolition, Renovation etc.)	Per application	100.00
1412032	Building Processing/Submission Fee (Non-Refundable Deposit)		
	<i>Residential</i>		
	CAT - A (Apartements)	Per Unit	550.00
	CAT - B (High End)	Per Unit	350.00
	CAT - C (Usual)	Per Unit	250.00
	<i>Commercial</i>		
	CAT - A (Hotels, Filling Station, Banking Halls etc.)	Per Unit	6,000.00
	CAT - B (Resturants, Shops, Offices, Funeral Home)	Per Unit	4,000.00
	CAT - C (Other Small Scale)	Per Unit	2,500.00
	<i>Industrial</i>		
	CAT - A (Factory)	Per Unit	8,500.00
	CAT B (Warehouse)	Per Unit	5,000.00
	CAT - C (Small Scall)	Per Unit	1,850.00
	<i>Education and Civic</i>		
	CAT - A (Open space, Hospital, Labs, etc)	Per Unit	2,800.00
	CAT - B (Churches, Mosque, School Buildings)	Per Unit	1,800.00
	CAT - C (Parks, Spots)	Per Unit	1,200.00
	<i>Mixed Used</i>		
	CAT - A	Per Unit	3,000.00
	CAT B	Per Unit	1,500.00
	<i>Validation of Spatial Data</i>		
	CAT A - Site Plan Extract - 0.5 acre - 4.9 acre (Local Plan Extract)	Per Extract	1,000.00
	CAT B - Site Plan Extract - 5 acre - 10 acre (Local Plan Extract)	Per Extract	2,000.00
	CAT C - Site Plan Extract - Beyond 11 acres (Local Plan Extract)	Per Extract	5,000.00
	CAT D - Quick Search (Endorsed)	Per Extract	500.00
	CAT E - Zoning Comments	Per Extract	1,000.00
	CAT F - Surveying/Demarcation - 0.16 acre	Per Extract	1,500.00
	CAT G - Surveying/Demarcation - 0.17 acre - 0.32 acre	Per Extract	3,000.00
	CAT H - Surveying/Demarcation - 0.33 acre - 1 acre	Per Extract	4,500.00
	CAT I - Surveying/Demarcation - Above 1 acre	Per Extract	8,000.00

RCoA Code	Lands and Royalties Revenue Items	Unit	Approved 2026 Fees (GH¢ Gp)
1412033	Building Permit Charges		
	New Development		
	CAT A - Building/Permanent Structure - Cost of Construct		0.0063
	CAT B - Hoarding Permit (Only)	Per Linear Metre	10.00
	CAT C - Fence Wall Permit (Only)	Per Linear Metre	18.00
	CAT D - Mast Permit (Installation - One Time Payment) - 15 Metres	Per Installation	18,000.00
	CAT E - Mast Permit (Installation - One Time Payment) - 30 Metres	Per Installation	20,000.00
	CAT F - Mast Permit (Installation - One Time Payment) - 35 Metres	Per Installation	30,000.00
	CAT G - Mast Permit (Installation - One Time Payment) - Above 35 Metres	Per Installation	32,500.00
	CAT H - Commercial Swimming Pool	Per Pool	3,000.00
	CAT I - Non-Commercial Swimming Pool	Per Pool	1,000.00
	<i>Building Permit Renewal (Upon Expiration of Original Permit/Extension of Time)</i>		
	CAT A - Residential	Per Case	500.00
	CAT B - Commercial	Per Case	1,500.00
	CAT C - Factories/Industrial	Per Case	5,600.00
	CAT D - Civic & Cultural	Per Case	2,800.00
	CAT E - Recreational Development	Per Case	3,200.00
	CAT F - Educational Facilities	Per Case	1,700.00
	<i>Permit to Repair/Renovate/Rehabilitate/Refurbish</i>		
	CAT A - Telecommunication Mast	Per Installation	7,000.00
	CAT B - Permanent Structures - Buildings	Cost of Construction	0.004
	CAT C - Permanent Structure - Pylons	Per Pylon	7,000.00
	CAT D - Permanent Structure - ECG Community Poles	Per Pole	50.00
	CAT E - Permanent Structure - Telephone/Com Poles	Per Pole	70.00
	CAT F - Permanent Structure - Fibre Optics Poles	Per Pole	80.00
	<i>Temporary Structure</i>		
	CAT A - Constructional Site and Office Permit Fee	Per Metre Square	70.00
	CAT B - Containers Permit Fee	Per Metre Square	20.00
	CAT C - Wooden Kiosks/Sheds Permit Fee	Per Metre Square	15.00
	CAT D - Constructional Site and Office Permit Renewal	Every 6 Months	200.00
	CAT B - Permit Renewal - Below 8 * 8 Feet	Every 6 Months	100.00
	CAT B - Permit Renewal - Between 8 * 8 and 8 * 15 Feet	Every 6 Months	120.00
	CAT B - Permit Renewal - Above 8 * 15 Feet	Every 6 Months	150.00

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RCoA Code	Lands and Royalties Revenue Items	Unit	Approved 2026 Fees (GH¢ Gp)
1412033	Building Permit - Billboards		
	CAT A - All LED Billboards New Permit	Per Metre Square	250.00
	CAT B - All Other Billboards New Permits	Per Metre Square	300.00
1412033	Renewal of Building Permit - Billboards - These Rates are 50% of the Permit Acquired Application Form		
	CAT A - Forms for Single Structure Billboard	At One Location	100.00
	CAT B - Forms for Multiple Structure Billboard	At Different Locations	150.00
1412033	Building Permit - Billboards		
	Road Arch		
	CAT A - Class A1 (Along First Class Access)	Per Square Metre	150.00
	CAT B - Class A2 (Along Second Class Access)	Per Square Metre	120.00
	CAT C - Class A3 (Along Third Class Access)	Per Square Metre	100.00
	Unipole Spectacular (Super Bulletin)		
	CAT A - Class A1 (Along First Class Access)	Per Square Metre	150.00
	CAT B - Class A2 (Along Second Class Access)	Per Square Metre	120.00
	CAT C - Class A3 (Along Third Class Access)	Per Square Metre	100.00
	LED - Electronic - Prismatic Screen		
	CAT A - Class A1 (Along First Class Access)	Per Square Metre	320.00
	CAT B - Class A2 (Along Second Class Access)	Per Square Metre	280.00
	CAT C - Class A3 (Along Third Class Access)	Per Square Metre	140.00
	Others		
	CAT A - Roundabouts and Road Intersections	Per Case	1,500.00
	CAT B - Central Business District (CBD)	Per Case	2,000.00
1412033	Building Permit - Signboards and Directional Signs		
	Signboards		
	CAT A - LED - Illuminated Screens	Per Square Feet	9.60
	CAT B - Ordinary Signs	Per Square Feet	8.00
	CAT C - Street Light Pole Signs	Not the Posters	72.00
	CAT D - Temporal Signs	Per Month	60.00
	CAT E - Movable Signs	Per Month	24.00
	CAT F - Facial Signs - Ordinary	Per Square Feet	4.80
	CAT G - Facial Signs - Illuminated	Per Square Feet	5.40
	CAT H - Fuel Station Adverts	Per Square Feet	15.00
	CAT I - Service Facility Sign - Pylon	Per Square Feet	9.60
	CAT J - Service Facility Sign - Pavement	Per Year	300.00

RCoA Code	Lands and Royalties Revenue Items	Unit	Approved 2026 Fees (GH¢ Gp)
	<i>Group Directional Signs</i>		
	CAT A - Franchise - Per Frame - 0 to 5 Businesses	Per Frame	2,000.00
	CAT B - Franchise - Per Frame - 6 to 10 Businesses	Per Frame	2,500.00
	CAT C - Franchise - Per Frame - Above 10 Businesses	Per Frame	3,000.00
	<i>Other Directional Signs</i>		
	CAT A - Individual Business Signs	Per Square Feet	150.00
	CAT B - Community - Suburb - School Signs	Per Square Feet	7.80
	CAT C - Street Finders/Names	Per Square Feet	150.00
1412033	Building Permit - Other Advertisements		
	<i>Bus Stations</i>		
	CAT A - Branded Bus Stop Shelter with Sales Point	Per Vehicle	800.00
	CAT B - Branded Bus Stop Shelter	Per Shelter	200.00
	<i>Dummy Structures</i>		
	CAT A - Structures - 1.5m x 1m		240.00
	CAT B - Structures - 1.5m x 1.5m		600.00
	CAT C - Structures - 2m x 2m		750.00
	<i>Banners and Posters</i>		
	CAT A - Hanged with Ropes	Per Month	50.00
	CAT B - Hanged on Wooden Frame	Per Month	60.00
	CAT C - Bundle Between 0 - 200 Posts	Per	100.00
	CAT D - Bundle Between 201 - 500 Posts	Per	150.00
	CAT E - Special Bundle for Celebrations/Elections	Negotiated Rate	
	<i>Other Adverts</i>		
	CAT A - Aerial Adverts - Planes, Drones, Balloons, etc	Per Case	300.00
	CAT B - Flags on Poles	Per Case	50.00
	CAT C - Lamp Post Adverts (Street Light Poles)	Per Case	100.00
	CAT D - Building Wrap/Wall Drapes	Per Case	100.00
	<i>Other Charges</i>		
	CAT A - Certified True Copy		Cost of Reproducing New Documents + 500.00
	CAT B - Certificate of Habitation		25% of Building Permit @ Prevailing Cost or 50% of Building Permit Cost
	CAT C - Demolition Permit	Per Square Metre	100.00
	<i>Permit for Other Construction</i>		
	CAT A - Road Crossing (Cutting) Permit - Asphalt Roads		300.00
	CAT B - Road Crossing (Cutting) Permit - Paved/ Surfaced Dressed Road		150.00
	CAT C - Road Crossing (Cutting) Permit - Along Road		3.00

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RCoA Code	Lands and Royalties Revenue Items	Unit	Approved 2026 Fees (GH¢ Gp)
	<i>Thrust Boring</i>		
	CAT A - Asphalt Pavement/Surface Dressed Road	Per Metre	50.00
	<i>Permit for Construction of Tanks</i>		
	CAT A - Tank Farm	Per Metre Cube	1,000.00
	CAT B - Additional Tanks (Filling Stations and Others)	Per Tank	2,500.00
	CAT C - Fuel Pumps	Per Pump	2,100.00
	<i>Construction Cost for Building Permits</i>		
	<i>Building Permit Charges [0.63%] of Estimated Cost of Building</i>	Per Unit/m²	
	<i>Residential Buildings</i>		
	CAT A - 1st Class Residential Buildings		1400-1680
	CAT B - 2nd Class Residential Buildings		1120-1400
	CAT C - 3rd Class Residential Buildings		840-1120
	<i>Commercial Buildings</i>		
	CAT A - 1st Class Commercial Buildings		1680-2100
	CAT B - 2nd Class Commercial Buildings		1400-1680
	CAT C - 3rd Class Commercial Buildings		840-1120
	<i>Industrial Buildings</i>		
	CAT A - Heavy Industrial Buildings		2100-2520
	CAT B - Light Industrial Buildings		1680-2100
1412034	Approval Fees for Land Application		
	CAT A - Sub Divisions - Less than 1 acre		4,000.00
	CAT B - Sub Divisions -1- 5 acres		5,000.00
	Change of Land Use		
	CAT A - Residential to Commercial - Less than 1 acre		5,000.00
	CAT B - Residential to Commercial - 1 - 5 acres		8,000.00
	CAT C - Residential to Educational - Less than 1 acre		4,000.00
	CAT D - Residential to Educational - 1 - 5 acres		6,000.00
	CAT E - Residential to Civic and Cultural - Less than 1 acre		6,000.00
	CAT F - Residential to Civic and Cultural - 1 - 5 acres		8,000.00
	CAT G - Residential to Light Industrial - Less than 1 acre		10,000.00
	CAT H - Residential to Light Industrial - 1 - 5 acres		14,000.00
	CAT I - Industrial to Other Issues - Less than 1 acre		12,000.00
	CAT J - Industrial to Other Issues - 1 - 5 acres		15,000.00
	CAT K - Educational to Other Issues - Less than 1 acre		8,000.00
	CAT L - Educational to Other Issues - 1 - 5 acres		12,000.00
	CAT M - Open space to Other Issues - Less than 1 acre		12,000.00
	CAT N - Open space to Other Issues - 1 - 5 acres		15,000.00

RCoA Code	Lands and Royalties Revenue Items	Unit	Approved 2026 Fees (GH¢ Gp)
	Publication of Approved Rezoning Request		6,000.00
	<i>Approval of Local Plan</i>		
	CAT A - 5 to 100 acres		20,000.00
	CAT B - 101 to 200 acres		25,000.00
	CAT C - Above 201 Acres		60,000.00

IMPOSITION OF RATES FOR RATE PAYERS OCCUPYING ASSEMBLY BUILDINGS - RENT REVENUE ITEMS - RENTS

CoA Code	Rent Revenue Item	Unit	Approved 2026 Fees (GH¢ Gp)
1415052	Markets Rents		
	<i>Takoradi Market - Stores</i>		
	CAT A - Extra Large Stores - 6No.	Per Store/Month	300.00
	CAT B - Large Stores - 80No	Per Store/Month	150.00
	CAT C - Medium Stores - 6No.	Per Store/Month	100.00
	CAT D - MCU Stores Large - 53No. and MCU Stores Medium - 13No.	Per Store/Month	60.00
	CAT E - Tata Station Stores - 9No., Old Axim Station Stores 'C' - 61No., Collins Avenue Stores - 30No., Middle - 30No., 'E' (SOS Restuarants) - 25No.	Per Store/Month	80.00
	Oil Sellers - 12No., TRU - 25No., C/UP - 30No., TRB - 25No., M/Dues Stores - 200No.		
	CAT F - JS Stores - 6No., and Lock Up Stores - 250No.	Per Store/Month	50.00
	<i>Takoradi Market - Stalls</i>		
	CAT A - Sector A - 200No., Sector B- 250No., Sector C - 120No., Sector D - 127No.	Per Stall/Month	10.00
	Sector E - 266No., Sector F - 252No., Sector G - 6No., Sector H - 221No.,		
	CAT B - New Stall - 172	Per Stall/Month	10.00
	CAT C - Fresh Fish Stall - 100	Per Stall/Month	10.00
	CAT D - Dry Fish Stall - 70	Per Stall/Month	10.00
	CAT E - Meat House - 45	Per Stall/Month	10.00
	<i>Kokompe Stores</i>		
	CAT A - A - 6No.,	Per Store/Month	160.00
	CAT B - A - UP - 6No., B - UP - 6No., C - UP - 6No., D - UP - 6No., E - UP - 6No.	Per Store/Month	140.00
	CAT C - AA - 13No., BB - 13No., CC - 13No., DD - 13No., EE - 13No.	Per Store/Month	100.00
	CAT D - B - 6No., C - 6No., D - 6No., E - 6No.	Per Store/Month	200.00

CoA Code	Rent Revenue Item	Unit	Approved 2026 Fee (GH¢ Gp)
<i>Sekondi Market - Stores</i>			
	CAT A - Retail Stores - Large - 13No.	Per Store/Month	60.00
	CAT B - Retail Stores - Small - 2No.	Per Store/Month	14.00
	CAT C - Lock Up Stores - 48No., New Lock Up Stores - 13No.	Per Store/Month	15.00
	CAT D - Sector A - 39No., Sector B - 79No., Sector C - 95No., Sector D - 97No., Sector E - 245No., Sector F - 16No.,	Per Store/Month	10.00
	CAT E - Lorry Park Stores - 93	Per Store/Month	25.00
	CAT F - Restuarant	Per Store/Month	50.00
	CAT G - Comm. Centre	Per Store/Month	30.00
	CAT H - Meat House - 5	Per Store/Month	10.00
	CAT I - Zongo Market - 6	Per Store/Month	10.00
<i>Kojokrom Market Stall</i>			
	CAT A - Open Sheds	Per Shed/Month	15.00
	CAT B - Closed Sheds	Per Shed/Month	20.00
<i>Assembly Commercial Facilities</i>			
	CAT A - Category A - CDB		GHC12.00/m ² Floor Area
	CAT B - Category B - Other Areas		GHC8.00/m ² Floor Area
Hiring of Assembly Facilities			
<i>Youth Centre</i>			
	CAT A - Main Hall/Utility Inclusive	Per Day	1,000.00
	CAT B - Terrace	Per Day	700.00
	CAT C - Car Park	Per Day	400.00
<i>Takoradi Library</i>			
	CAT A - Main Hall	Per Day	2,500.00
	CAT B - Terrace	Per Day	700.00
	CAT C - Car Park	Per Day	400.00
<i>Others Facilities</i>			
	CAT A - Assembly Chamber	Per Day	150.00
	CAT B - Sub Metro Halls	Per Day	100.00
	CAT C - Assembly Forecourt	Per Day	200.00
	CAT D - Sub Metro Forecourts	Per Day	200.00
	CAT E - Assembly Advertisement Space - Fence Wall	Per Square Area	10.00
	CAT E - Assembly Advertisement Space - Billboards	Per Square Area	10.00
	CAT E - Assembly Advertisement Space -	Per Square Area	10.00

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CoA Code	Rent Revenue Item	Unit	Approved 2026 Fees (GH¢ Gp)	
	Government Quarters/Bungalows			
	<i>A. Type 'A'</i>	Per Month		60.00
	<i>B. Two (2) Rooms</i>	Per Month		60.00
	1. Type 'B'			
	<i>C. Two (2) Rooms</i>	Per Month		60.00
	1. Type 'BA'	Per Month		60.00
	2. 'AK'	Per Month		60.00
	<i>D. Two (2) Rooms & Hall</i>			
	1. Type 'C'	Per Month		70.00
	2. 'MA'	Per Month		70.00
	3. Link Road Boys Quarters	Per Month		80.00
	4. West Ridge Boys Quarters	Per Month		100.00
	<i>E. Bungalow without Garage</i>			
	1. Ketan Road Estate	Per Month		150.00
	<i>F. Bungalow with Garage</i>			
	1. Link Road	Per Month		200.00
	2. West Ridge	Per Month		200.00
	3. Sekondi Ridge	Per Month		200.00
IMPOSITION OF RATES FOR BUSINESS OWNERS - BUSINESS OPERATING PERMIT - BOP				
CoA Code	Revenue Item Description	Unit	2026 Approved Fees (GH¢ Gp)	
1422111	Abattoir			
	CAT A - Private Abattoir - General	Per Annum		600.00
1422046	Advertisement Licences			
	<i>Advertising Companies</i>			
	CAT A - Platinum (Minimum of 10 Staff)	Per Annum		1,500.00
	CAT B - Gold (Minimum of 5 Staff)	Per Annum		1,000.00
	CAT C - Silver (Minimum of 3 Staff)	Per Annum		750.00
	CAT D - Bronze (Below 3 Staff)	Per Annum		500.00
	<i>Signage Makers</i>			
	CAT A - Digital	Per Annum		500.00
	CAT B - Non-digital	Per Annum		300.00
	<i>Signage Writers</i>			
	CAT A - Electronic	Per Annum		250.00
	CAT B - Manual	Per Annum		100.00
1422147	Digital Embroidery Companies			
	CAT ‘A’ - International	Per Annum		2,200.00
	CAT ‘B’ - National	Per Annum		1,100.00
	CAT 'C' - Local	Per Annum		550.00

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CoA Code	Revenue Item Description	Unit	2026 Approved Fees (GH¢ Gp)
1422147	Embossment Centres		
	CAT A - Vehicle Embossment Company	Per Annum	500.00
	CAT B - Stickers for Vehicles and Temporary Structures - Medium	Per Annum	350.00
	CAT C - Stickers for Vehicles and Temporary Structures - Small	Per Annum	100.00
1422271	Agro Chemical Businesses		
	<i>Agro Chemical Dealers</i>		
	CAT A - Manufacturers/Importers	Per Annum	2,500.00
	CAT B - Distributors/Retailers	Per Annum	1,400.00
	CAT C - Distributors (Small)	Per Annum	500.00
	CAT D - Retailers (Small)	Per Annum	300.00
	<i>Agro Machine/Input Dealers</i>		
	CAT A - Manufacturers/Importers	Per Annum	2,000.00
	CAT B - Distributors/Retailers	Per Annum	1,600.00
	CAT C - Distributors (Small)	Per Annum	1,200.00
	CAT D - Retailers (Small)	Per Annum	1,000.00
1422271	Airport/Airline Businesses		
	<i>Airline Offices/Operators</i>		
	CAT A - Non-African Carriers	Per Annum	25,000.00
	CAT B - Local & Regional Carriers	Per Annum	20,000.00
	CAT C - African Carriers (Travel within African Countries)	Per Annum	12,000.00
	CAT D - Local Carriers (Travel within Ghana)	Per Annum	5,000.00
	CAT E - Agents of Airlines	Per Annum	1,500.00
	<i>Airport Operators</i>		
	CAT A - International	Per Annum	35,000.00
	CAT B - Domestic	Per Annum	20,000.00
	CAT C - Air Strip Operators	Per Annum	7,500.00
1422032	Akpeteshie Businesses		
	<i>Akpeteshie (Liquor) Distillers And Distributors</i>		
	CAT A - All Distillers	Per Annum	360.00
	CAT B - All Distributors	Per Annum	300.00
	CAT C - Akpeteshie Sellers Only	Per Annum	50.00
	<i>Pito/Palm Wine Distillers and Distributors</i>		
	CAT A - Pito (Daily Brewing)	Per Annum	65.00
	CAT B - Palm Wine Tappers	Per Annum	50.00
1422277	Aluminium Businesses		
	<i>Aluminium Fabricators (Doors/Windows/Wall Cladding)</i>		
	CAT A - Large Scale	Per Annum	1,500.00
	CAT B - Medium Scale	Per Annum	800.00
	CAT C - Small Scale	Per Annum	500.00

CoA Code	Revenue Item Description	Unit	2026 Approved Fees (GH¢ Gp)
	<i>Aluminium Pot Dealers ('Dadesen')</i>		
	CAT A - Manufacturers	Per Annum	200.00
	CAT B - Distributors	Per Annum	150.00
	CAT C - Retailers	Per Annum	120.00
	<i>Aluminium Manufacturing</i>		
	CAT A - Smelting	Per Annum	15,000.00
	CAT B - Multiple Product Lines	Per Annum	10,000.00
	CAT C - Roofing Sheets Only	Per Annum	8,000.00
	CAT D - Saucepan	Per Annum	3,000.00
	<i>Aluminium Product Distributors</i>		
	CAT A - Large Scale	Per Annum	500.00
	CAT B - Medium Scale	Per Annum	300.00
	CAT C - Small Scale	Per Annum	150.00
	<i>Aluminium Product Retailers</i>		
	CAT A - Store (Large)	Per Annum	100.00
	CAT B - Container/Kiosk (Medium)	Per Annum	80.00
	CAT C - Tabletop (Small)	Per Annum	60.00
1422151	Ambulance/ Hearse Services		
	CAT A - Large Scale (Above 5 Vehicles)	Per Annum	1,000.00
	CAT B - Medium Scale (3-5 Vehicles)	Per Annum	400.00
	CAT C - Small Scale (1-2 Vehicles)	Per Annum	200.00
1422162	Art And Handicraft Businesses		
	<i>Art Gallery</i>		
	CAT A - Own Facility with Multi-services	Per Annum	300.00
	CAT B - Rented Space/Facilities	Per Annum	200.00
	<i>Handicraft Dealers</i>		
	CAT A - Importers	Per Annum	1,000.00
	CAT B - Producers/Exporters	Per Annum	800.00
	CAT C - Retailers Only	Per Annum	300.00
	<i>Adinkra Designers/Kente/Smock Weavers & Sellers</i>		
	CAT A - Weavers & Sellers (Large)	Per Annum	300.00
	CAT B - Weavers & Sellers (Medium)	Per Annum	175.00
	CAT C - Weavers & Sellers (Small)	Per Annum	60.00
	<i>Beads Dealers</i>		
	CAT A - Producers	Per Annum	200.00
	CAT B - Wholesalers	Per Annum	150.00
	CAT C - Retailers	Per Annum	100.00
	<i>Cane Weavers</i>		
	CAT A - Producers	Per Annum	125.00
	CAT B - Wholesalers	Per Annum	100.00
	CAT C - Retailers	Per Annum	75.00

CoA Code	Revenue Item Description	Unit	2026 Approved Fees (GH¢ Gp)
	<i>Auctioning Firms/Agencies/Auctioneers</i>		
	CAT 'A' - Registered Auctioning Firms	Per Annum	2,000.00
	CAT 'B' - Local Agent of a Registered Firm	Per Annum	1,500.00
	CAT 'C' - Local Auctioneer	Per Annum	900.00
1422270	Automobile Businesses		
	<i>Automobile Repair Garrages</i>		
	CAT A - Garrages with Multiple Services	Per Annum	3,000.00
	CAT B - Other Garrages	Per Annum	1,000.00
	CAT C - Bolt and Nut Dealers	Per Annum	100.00
	<i>Automobile Sales Shop - Importers of New Vehicle</i>		
	CAT A - Large Showroom	Per Annum	3,000.00
	CAT B - Small Showroom	Per Annum	2,000.00
	<i>Automobile Sales Shop - Importers of Used Vehicle</i>		
	CAT A - Large Garrages	Per Annum	2,000.00
	CAT B - Medium Garrages	Per Annum	1,500.00
	CAT C - Small Garrages	Per Annum	800.00
	<i>Automobile Hiring Services</i>		
	CAT A - Heavy Duty Vehicle Hiring Services	Per Annum	5,000.00
	CAT B - Light Duty Vehicle Hiring Services	Per Annum	3,500.00
	<i>Spare Parts Sales Outlets</i>		
	CAT A - Wholesale - New	Per Annum	600.00
	CAT B - Retail - New	Per Annum	300.00
	CAT C - Wholesale - Used	Per Annum	375.00
	CAT D - Retail - Used	Per Annum	200.00
	<i>Tyre/Battery Dealers</i>		
	CAT A - Wholesale - New	Per Annum	600.00
	CAT B - Retail - New	Per Annum	300.00
	CAT C - Wholesale - Used	Per Annum	375.00
	CAT D - Retail - Used	Per Annum	200.00
	<i>Other Automobile Businesses</i>		
	CAT A - Vehicle Assembling/Manufacturing	Per Annum	20,000.00
	CAT B - Windscreen Dealers	Per Annum	300.00
1422052	Artisans		
	<i>Auto Artisans</i>		
	CAT A - Auto Air Condition Mechanics	Per Annum	400.00
	CAT B - Auto Arc Welders	Per Annum	550.00
	CAT C - Auto Argon (Aluminium) Welders	Per Annum	200.00
	CAT D - Auto Body Repairers	Per Annum	700.00
	CAT E - Auto Electricians	Per Annum	200.00
	CAT F - Auto Mechanics	Per Annum	450.00
	CAT G - Auto Sprayers	Per Annum	250.00

CoA Code	Revenue Item Description	Unit	2026 Approved Fees (GH¢ Gp)
	CAT H - Auto Upholstery	Per Annum	200.00
	CAT I - Vulcanisers	Per Annum	150.00
	CAT J - Brake Specialist	Per Annum	150.00
	CAT K - Carburettor Specialist	Per Annum	100.00
	CAT L - Plastic Welders and Fabricators	Per Annum	100.00
	CAT M - Radiator Specialist	Per Annum	100.00
	CAT N - Windscreen Repairers	Per Annum	100.00
	<i>Other Artisans</i>		
	CAT A - Motorcycle/Bicycle/Tricycle Repairs	Per Annum	100.00
	CAT B - Blacksmkith	Per Annum	80.00
	CAT C - Masons, Carpenters, Plumbers, Electricians, Painters, Steel Benders, Tile Layers etc.	Per Annum	100.00
	CAT D - Jewellery Repairers	Per Annum	100.00
	CAT E - Key Technicians/Cutters	Per Annum	100.00
	CAT F - Refrigerator/Aircondition Mechanics	Per Annum	100.00
	CAT G - Rubber Stamp Makers	Per Annum	100.00
	CAT H - Cemetry Masons, Tile Layers, etc.	Per Annum	2,000.00
1422279	Bags And Suitcase Dealers		
	CAT A - Large Scale	Per Annum	400.00
	CAT B - Medium Scale	Per Annum	250.00
	CAT C - Small Scale	Per Annum	150.00
1422168	Barbering Saloon/Shop		
	CAT A - Large	Per Annum	350.00
	CAT B - Medium	Per Annum	250.00
	CAT C - Small	Per Annum	150.00
1422009	Bakeries		
	CAT A - Large Scale	Per Annum	500.00
	CAT B - Medium Scale	Per Annum	200.00
	CAT C - Small Scale	Per Annum	120.00
1422067	Beer/Wine/Spirit/Soft Drinks Sales		
	CAT A - Depots	Per Annum	3,000.00
	CAT B - Wholesale	Per Annum	1,500.00
	CAT C - Retail	Per Annum	1,000.00
	CAT D - Retail - Medium	Per Annum	300.00
	CAT E- Retail - Small	Per annum	200.00
1422133	Bet and Game Centres		
	CAT A - Casino Operations	Per annum	6,480.00
	CAT B - Sports Betting Operations	Per Annum	3,500.00
	CAT C - Route Operations (Console/Consul Games)	Per Annum	200.00

3438	LOCAL GOVERNMENT BULLETIN, 17TH JULY, 2026		
CoA Code	Revenue Item Description	Unit	2026 Approved Fees (GH¢ Gp)
1422016	Lottery Business Operators		
	CAT A - National Lotto Authority	Per Annum	2,800.00
	CAT B - National Marketing Companies/Agents	Per Annum	1,870.00
	CAT C - Private Operators	Per Annum	1,400.00
	CAT D - Lotto Receiver	Per Annum	100.00
1422053	Blocks And Concrete Products		
	CAT A - Large Scale (Concrete Mixtures and Wares)	Per Annum	1,200.00
	CAT B - Large Scale (Machine and Manual for Design Blocks)	Per Annum	1,000.00
	CAT C - Medium Scale (Machine for Blocks Only)	Per Annum	360.00
	CAT D - Small Scale (Manual Blocks Only)	Per Annum	250.00
1422021	Boat and Canoe		
	CAT A - Importers and Bulk Dealers	Per Annum	200.00
	CAT B - Local Producers	Per Annum	150.00
	CAT C - Boat/Canoe Operators	Per Annum	200.00
1422280	Books, Stationery, Office Equipment, Computers, etc. Shops		
	CAT A - Office Equipment Only - Large	Per Annum	3,600.00
	CAT B - Office Equipment Only - Medium	Per Annum	1,500.00
	CAT C - Office Equipment Only - Small	Per Annum	1,000.00
	CAT D - Stationery Only - Large	Per Annum	1,200.00
	CAT E - Stationery Only - Medium	Per Annum	600.00
	CAT F - Stationery Only - Small	Per Annum	260.00
	CAT G - Stationery and Office Equipment - Large	Per Annum	3,600.00
	CAT H - Stationery and Office Equipment - Medium	Per Annum	2,100.00
	CAT I - Stationery and Office Equipment - Small	Per Annum	1,500.00
1422273	Boutique		
	CAT A - Premium	Per Annum	1,500.00
	CAT B - Large Scale	Per Annum	1,000.00
	CAT C - Medium Scale	Per Annum	750.00
	CAT D - Small Scale	Per Annum	300.00
	CAT E - Micro	Per Annum	120.00
1422001	Foriegn Breweries		
	CAT ‘A’ - Breweries	Per Annum	21,000.00
	CAT ‘B’ - Local Breweries	Per Annum	3,700.00
1422113	Bridal and Event Decorators		
	CAT ‘A’	Per Annum	500.00

CoA Code	Revenue Item Description	Unit	2026 Approved Fees (GH¢ Gp)
1422176	Building Material Dealers		
	<i>Hardware (Distributor/Wholesaler)</i>		
	CAT A - Distributor/Wholesaler (Large)	Per Annum	3,000.00
	CAT B - Distributor/Wholesaler (Medium)	Per Annum	2,500.00
	CAT C - Wholesaler (Medium)	Per Annum	1,350.00
	CAT D - Wholesaler (Small)	Per Annum	900.00
	<i>Finishing/Retail</i>		
	CAT A - Large Scale	Per Annum	300.00
	CAT B - Medium Scale	Per Annum	250.00
	CAT C - Small Scale	Per Annum	150.00
	<i>Roofing Material Dealers</i>		
	CAT A - Manufacture/Sales	Per Annum	2,000.00
	CAT B - Sales & Installation	Per Annum	1,000.00
1422008	Business Centre		
	CAT A - Internet, Word Processing, Printing and Copying Services Plus Above 20 Workstations with Internet Service Retailing	Per Annum	500.00
	CAT B - Internet, Word Processing, Printing and Copying Services Plus Above 20 Workstations	Per Annum	240.00
	CAT C - Internet, Word Processing, Printing and Copying Services Plus 11-20 Workstations	Per Annum	140.00
	CAT D - Internet, Word Processing, Printing and Copying Services Plus Below 11 Workstations	Per annum	100.00
	CAT E - Secretarial Services (Word Processing, Printing and Copying Services)	Per Annum	60.00
	<i>Business Office</i>		
	CAT A - Head Office	Per Annum	3,000.00
	CAT B - Regional Offices	Per Annum	1,500.00
	CAT C - Local Office	Per annum	1,000.00
1422178	Car Washing Bay		
	CAT A - Car Washing, Restaurant and Drinking Facility	Per Annum	450.00
	CAT B - Car Washing and Drinking Facility	Per Annum	300.00
	CAT C - Car Washing Only	Per Annum	250.00
1422021	Canopy Producers		
	CAT A - Tarpaulin Fabric Sewing and Metal Fabricators	Per Annum	300.00
	CAT B - Metal Facbricators	Per Annum	200.00
	CAT C - Fabric Sewing	Per Annum	100.00

3440	LOCAL GOVERNMENT BULLETIN, 17TH JULY, 2026		
CoA Code	Revenue Item Description	Unit	2026 Approved Fees (GH¢ Gp)
1422287	CD Sellers (Audio/Video) CAT A - Shops	Per Annum	150.00
1422184	Ceramics/Pottery Producers/Sellers CAT ‘A’ - CAT ‘B’ -	Per Annum Per Annum	120.00 100.00
1422185	Ceremonial Hiring Services CAT A - Multi Services CAT B - Canopies, Chairs, Tables, Cutlery, Glasses, Plates, Serving Trays CAT C - Canopies, Chairs, Tables CAT D - Single Item of Above CAT E - Recreational/Social Facilities (Large) CAT F - Recreational/Social Facilities (Medium) CAT G - Recreational/Social Facilities (Small) CAT H - Spinners (Large) CAT I - Spinners (Small) CAT J - Live Band CAT K - Musical/Dance Groups	Per Annum Per Annum Per Annum Per Annum Per Annum Per Annum Per Annum Per Annum Per Annum Per Annum Per annum	3,500.00 1,000.00 300.00 100.00 1,000.00 850.00 650.00 150.00 110.00 300.00 100.00
1422186	Chandlery (Shipping Supplies) Services CAT ‘A’ - International Service Providers CAT ‘B’ - Local Service Providers	Per Annum Per Annum	1,500.00 1,200.00
1422187	Cigarette Dealers CAT A - Importers/Wholesalers CAT B - Distributors CAT C - Retailers	Per Annum Per Annum Per Annum	2,160.00 540.00 100.00
1422054	Cleaning Company CAT A - Household/Office (Large) CAT B - Household/Office (Medium) CAT C - Household/Office (Small) CAT D - Household/Office (Very Small)	Per Annum Per Annum Per Annum Per Annum	1,500.00 500.00 350.00 250.00
1422059	Cash Crop Businesses <i>Cocoa Residue Buying Companies</i> CAT ‘A’	Per Annum	600.00
1422188	Cocoa/Shea Nut/Cotton Buying Companies CAT A - Mother Company CAT D - Agent/Branch	Per Annum Per Annum	4,500.00 1,450.00

CoA Code	Revenue Item Description	Unit	2026 Approved Fees (GH¢ Gp)
1422189	Coconut Oil Production/Sales		
	CAT A - Company	Per Annum	1,500.00
	CAT D - Individuals	Per Annum	150.00
1422190	Coffee/Cashew Buying Companies		
	CAT A - Mother Company	Per Annum	1,800.00
	CAT C - Agent and Branch	Per Annum	180.00
1422192	Cola Nut Buying Companies		
	CAT A - Company	Per Annum	150.00
	CAT C - Agent/Individual	Per Annum	100.00
1422115	Cold Storage Facilities		
	<i>Importers With Own/Rented Cold Storage Facilities</i>		
	CAT A - Above 2500 Metric Tonnes	Per Annum	4,100.00
	CAT B - 2001 to 2500 Metric Tonnes	Per Annum	3,400.00
	CAT C - 1501 to 2000 Metric Tonnes	Per Annum	2,300.00
	CAT D - 1001 to 1500 Metric Tonnes	Per Annum	2,000.00
	CAT E - 501 to 1000 Metric Tonnes	Per Annum	1,450.00
	CAT F - Up to 500 Metric Tonnes	Per Annum	1,600.00
	<i>Non-Importers with Rented Cold Storage Facilities (Local)</i>		
	CAT A - Above 1000 Metric Tonnes	Per Annum	1,050.00
	CAT B - 501 to 1000 Metric Tonnes	Per Annum	860.00
	CAT C - Up to 500 Metric Tonnes	Per Annum	700.00
	<i>Non-Importers with Containerised Cold Storage Facilities (Local)</i>		
	CAT A - 40 Footer Container	Per Annum	1,600.00
	CAT B - 20 Footer Container	Per Annum	950.00
	CAT C - Below 20 Footer Container	Per Annum	270.00
	CAT D - Fabricated Facility (Retail Large)	Per Annum	230.00
	CAT E - Fabricated Facility (Retail Medium)	Per Annum	130.00
	CAT F - Fabricated Facility (Retail Small)	Per Annum	110.00
1422137	Private Meat Van-moved to Cold Store	Per Annum	60.00
	Commercial Houses/Departmental Stores/Condiments		
1422045	Commercial Houses/DepartmentalStores/Condiments		
	CAT A - Mall (Large)	Per Annum	10,000.00
	CAT B - Departmental Store	Per Annum	5,000.00
	CAT C - Supermarkets	Per Annum	2,000.00
	CAT D - Neighbourhood Shops (Large Size)	Per Annum	200.00
	CAT E - Neighbourhood Shops (Medium Size)	Per Annum	120.00

CoA Code	Revenue Item Description	Unit	2026 Approved Fees (GH¢ Gp)
1422194	Condiments/Confuctioneries: eg. Biscuit, Toffees		
	CAT A - Wholesale	Per annum	500.00
	CAT B - Retail	Per Annum	150.00
	CAT C - Tabletop	Per Annum	100.00
1422193	Commercialised State Companies/Corporations		
	CAT A - Head Offices	Per Annum	30,000.00
	CAT B - Regional Offices	Per Annum	28,000.00
	CAT C - Branch Offices	Per Annum	9,000.00
	CAT D - District Offices	Per Annum	7,500.00
	CAT E - Local Offices	Per Annum	2,000.00
1422066	Commissioner for Oaths/Letter Writers		
	CAT 'A'	Per Annum	60.00
1422159	Communication Mast Operating Lience		
	CAT A - 1-10 Masts	Per Annum/Mast	1,600.00
	CAT B - 11-20 Masts	Per Annum/Mast	1,300.00
	CAT C - 21-30 Masts	Per Annum/Mast	1,100.00
	CAT D - 31-40 Masts	Per Annum/Mast	780.00
	CAT E - Above 40 Masts	Per Annum/Mast	520.00
	CAT F - Radio Masts	Per Annum/Mast	500.00
1422052	Electronics Repairers		
	Computer/Accessories/Fridge/Air-Condition/Office Equipment Repairs		
	CAT A - Large Scale	Per Annum	1,200.00
	CAT B - Medium Scale	Per Annum	400.00
	CAT C - Small Scale	Per Annum	150.00
1422235	Mobile Phone & Accessories Sales/Assembling/Repairs		
	CAT A - Assembling and Repairs	Per Annum	1,720.00
	CAT B - Phones and Accessories	Per Annum	350.00
1422052	TV & Radio Repairers		
	CAT A - All Repairers	Per Annum	100.00
1422196	Cooking/Household Utensil Sales		
	CAT 'A' - Large	Per Annum	180.00
	CAT 'B' - Medium	Per Annum	120.00
	CAT 'C' - Small	Per Annum	100.00

LOCAL GOVERNMENT BULLETIN, 17TH JULY, 2026				3443
CoA Code	Revenue Item Description	Unit	2026 Approved Fees (GH¢ Gp)	
1422197	Cosmetics			
	Cosmetics Production			
	CAT ‘A’	Per Annum	1,000.00	
1422197	Cosmetic/Personal Care/Hair Product Sales			
	CAT A - Wholesale and Retail	Per Annum	1,000.00	
	CAT B - Wholesale Only	Per Annum	500.00	
	CAT C - Retail	Per Annum	200.00	
	CAT D - Tabletop	Per Annum	100.00	
1422117	Courier Services			
	CAT A - International Companies	Per Annum	2,000.00	
	CAT B - National Companies	Per Annum	600.00	
	CAT C - Small Companies - Delivery Vans/Bikes	Per Annum	300.00	
1422198	Curtains/Carpets etc. Sales			
	CAT ‘A’ - Large	Per Annum	270.00	
	CAT ‘B’ - Medium	Per Annum	150.00	
	CAT ‘C’ -Small	Per Annum	100.00	
1422110	Custom/Port Agents			
	Clearing Agents			
	CAT ‘A’	Per Annum	1,500.00	
	CAT 'B'	Per Annum	1,200.00	
	Port Services			
	CAT ‘A’ - Inland Services	Per Annum	36,000.00	
1422038	Dressmakers/Tailors			
	Dressmakers/Tailors (Industrial)			
	CAT A - Fashion Designers (Large)	Per Annum	1,600.00	
1422038	Dressmakers/Tailors (Non-Industrial)			
	CAT A - Large Scale	Per Annum	190.00	
	CAT B - Medium Scale	Per Annum	150.00	
	CAT C - Small Scale	Per Annum	120.00	
1422038	Dressmakers/Tailors Services			
	CAT A - Knitting, Haberdashery and Embroidery	Per Annum	130.00	
	CAT B - Knitting and Embroidery	Per Annum	100.00	
	CAT C - Embroidery Only	Per Annum	100.00	
	CAT D - Knitting Only	Per Annum	100.00	
	CAT E - Haberdashery Only (Sewing Items - Large)	Per Annum	250.00	
	CAT F - Haberdashery Only (Small)	Per Annum	120.00	

3444	LOCAL GOVERNMENT BULLETIN, 17TH JULY, 2026		
CoA Code	Revenue Item Description	Unit	2026 Approved Fees (GH¢ Gp)
1422119	Drilling/Excavation Companies		
	<i>Mining</i>		
	CAT A - Exploration & Prospecting - International	Per Annum	18,000.00
	CAT B - Exploration & Prospecting - National	Per Annum	12,000.00
	CAT C - Ancillary Services/Sub Contractors/ Administration Office	Per Annum	10,800.00
	<i>Oil/Gas</i>		
	CAT A - Exploration & Prospecting - International	Per Annum	109,000.00
	CAT B - Exploration & Prospecting - National	Per Annum	51,800.00
	CAT C - Exploration & Prospecting - Local Content	Per Annum	33,100.00
	CAT D - Ancillary Services/Sub Contractors/ Administration Office	Per Annum	10,800.00
	<i>Water (Borehole) Companies</i>		
	CAT A - National	Per Annum	3,750.00
	CAT B - Local	Per Annum	2,750.00
	CAT D - Wells	Per Annum	150.00
	Entertainment Services Providers		
1422030	Entertainment Services		
	Private Recreational Parks		
	CAT A - Large Scale	Per Annum	750.00
	CAT B - Medium Scale	Per Annum	460.00
1422283	CAT C - Small Scale	Per Annum	250.00
	Nightclubs and Theatres		
	<i>Nightclub</i>		
	CAT A - Grade 1	Per Annum	1,210.00
	CAT B - Grade 2	Per Annum	550.00
	<i>Pub</i>		
	CAT A - Grade 1	Per Annum	330.00
	CAT B - Grade 2	Per Annum	110.00
	<i>Movie House</i>		
	CAT A - Grade 1	Per Annum	850.00
	CAT B - Grade 2	Per Annum	500.00
	<i>Theatre</i>		
1422138	CAT A - Grade 1	Per Annum	3,600.00
	CAT B - Grade 2	Per Annum	100.00
	Private Recreational Parks		
	CAT A - Large Scale	Per Annum	750.00
	CAT B - Medium Scale	Per Annum	470.00
	CAT C - Small Scale	Per Annum	230.00

LOCAL GOVERNMENT BULLETIN, 17TH JULY, 2026			3445
CoA Code	Revenue Item Description	Unit	2026 Approved Fees (GH¢ Gp)
	<i>Spa</i>		
	CAT A - Spa with more than 3 Add-on Services	Per Annum	470.00
	CAT B - Spa with 2-3 Add-on Services	Per Annum	330.00
	CAT C - Spa Only	Per Annum	210.00
1422057	Educational Institutions Educational Institutions – Private		
1422057	Daycare Centres (Early Childhood Development Centres)		
	CAT A - Grade A	Per Annum	1,800.00
	CAT B - Grade B	Per Annum	600.00
	CAT C - Grade C	Per Annum	420.00
1422057	Pre-Tertiary Schools Basic School (KG/Primary/Junior High Schools) <i>Foreign Curriculum Operators</i>		
	CAT A - KG/Primary/Junior High Schools	Per Annum	30,000.00
	CAT B - KG/Primary	Per Annum	18,000.00
	<i>National Curriculum Operators</i>		
	CAT A - KG/Primary/Junior High Schools (Large)	Per Annum	3,000.00
	CAT B - KG/Primary/Junior High Schools (Medium)	Per Annum	1,800.00
	CAT C - KG/Primary/Junior High Schools (Small)	Per Annum	840.00
	CAT D - KG/Primary (Large)	Per Annum	540.00
	CAT E - KG/Primary (Medium)	Per Annum	360.00
	CAT F - KG/Primary (Small)	Per Annum	180.00
1422057	Secondary Level (Senior High/Technical/Vocational Schools)		
	CAT A - Large	Per Annum	1,800.00
	CAT B - Medium	Per Annum	1,200.00
	CAT C - Small	Per Annum	900.00
1422057	Basic to Secondary School		
	CAT A - Large	Per Annum	4,200.00
	CAT B - Medium	Per Annum	3,600.00
1422057	Specialised Schools (Remedial School)		
	CAT 'A'	Per Annum	1,320.00
	CAT 'B'	Per Annum	600.00
1422057	Tertiary Schools		
	CAT A - Chartered Universities (Own Conferred Degrees)	Per Annum	10,800.00

3446	LOCAL GOVERNMENT BULLETIN, 17TH JULY, 2026		
CoA Code	Revenue Item Description	Unit	2026 Approved Fees (GH¢ Gp)
	CAT B - University colleges/Nursing & Midwifery Training Colleges (affiliated)	Per Annum	6,000.00
	CAT C - Tutorial Colleges (Professional Exams eg. ACCA, SAT etc)	Per Annum	2,400.00
	CAT D - Academy (Training in Special Fields eg. Football, Dance etc.)	Per Annum	1,700.00
1422057	Training & Vocational Institutions (Media, Construction, Fashion, Floral, Catering, Cosmetology & Wellness, etc.)		
	CAT 'A'	Per Annum	1,560.00
	CAT 'B'	Per Annum	960.00
	CAT 'C'	Per Annum	720.00
	CAT 'D'	Per Annum	540.00
1422057	Other Educational & Traning Centres		
	Computer Schools/Training Centre		
	CAT A - International	Per Annum	1,200.00
	CAT B - Local (Large)	Per Annum	700.00
	CAT C - Local (Small)	Per Annum	400.00
1422202	Driving Schools		
	CAT A - Above 6 Vehicles	Per Annum	500.00
	CAT B - 4 - 6 Vehicles	Per Annum	400.00
	CAT C - 1 - 3 Vehicles	Per Annum	300.00
1422207	Electronics Appliances/Businesses		
	Electronic Shops (New & Second Hand/Home Use)		
	CAT A - Importers/Wholesalers (Large)	Per Annum	3,000.00
	CAT B - Importers/Wholesalers (Small)	Per Annum	2,500.00
	CAT C - Wholesalers/Retailers (Large)	Per Annum	2,000.00
	CAT D - Wholesalers/Retailers (Small)	Per Annum	1,500.00
	CAT E - Retailers (Shops and Containers - Large)	Per Annum	1,400.00
	CAT F - Retailers (Shops and Containers - Medium)	Per Annum	1,000.00
	CAT G - Retailers (Shops and Containers - Small)	Per Annum	500.00
	CAT H - Retailers (Tabletop - Medium)	Per Annum	140.00
	CAT I - Retailers (Tabletop - Small)	Per Annum	120.00
1422207	Electronic/Home Appliance Parts Dealers		
	CAT ‘A’	Per Annum	300.00
	CAT ‘B’	Per Annum	200.00
	CAT 'C'	Per Annum	150.00

CoA Code	Revenue Item Description	Unit	2026 Approved Fees (GH¢ Gp)
1422205	Electrical Appliances		
	Electrical Appliances (New & Second-hand)		
	CAT A - Importers	Per Annum	2,000.00
	CAT B - Wholesalers	Per Annum	1,500.00
	CAT C - Retailers (Large)	Per Annum	1,000.00
	CAT D - Retailers - (Medium)	Per Annum	800.00
	CAT E - Retailers (Small)	Per Annum	500.00
	CAT F - Others	Per Annum	200.00
1422247	Energy Suppliers/Dealers		
1422247	Power & Energy Dealers		
	CAT A - Production Large (e.g VRA)	Per Annum	75,000.00
	CAT B - Production Medium (e.g Bui, Karpower)	Per Annum	60,000.00
	CAT C - Distribution (GRIDCO)	Per Annum	50,000.00
	CAT D - Retailers (ECG)	Per Annum	50,000.00
	CAT E - Retailers (Small Outlets)	Per Annum	5,000.00
1422247	Solar Energy Dealers		
	CAT A - Importers	Per Annum	3,500.00
	CAT B - Manufacturers	Per Annum	2,500.00
	CAT C - Retailers	Per Annum	1,200.00
	CAT D - Technicians	Per Annum	700.00
1422211	Engineering Laboratories		
	CAT A - Geological Services	Per Annum	5,000.00
	CAT B - Industrial Services	Per Annum	3,000.00
	CAT C - Others	Per Annum	2,000.00
1422021	Fabric Dealers – Manufacturing		
	CAT A - Large Scale	Per Annum	1,200.00
	CAT B - Medium Scale	Per Annum	900.00
	CAT C - Small Scale	Per Annum	300.00
1422213	Fabric Dealers – Sales		
	CAT A - Imports	Per Annum	1,000.00
	CAT B - Wholesale	Per Annum	800.00
	CAT C - Retail	Per Annum	250.00
1422146	Film Production/Distribution	Per Annum	
	CAT A - Film Production cum Distribution	Per Annum	750.00
	CAT B - Film Production	Per Annum	600.00
	CAT C - Film Distribution	Per Annum	370.00

3448	LOCAL GOVERNMENT BULLETIN, 17TH JULY, 2026		
CoA Code	Revenue Item Description	Unit	2026 Approved Fees (GH¢ Gp)
1422044	Financial Institutions (Banking)		
1422044	<i>Bank of Ghana</i>		
	CAT A - Regional Office	Per Annum	50,000.00
1422044	<i>Development/Commercial Banks</i>		
	CAT A - Eg. ADB, GCB, CBG, Ecobank, etc.	Per Annum	25,000.00
1422044	<i>Universal Banks</i>	Per Annum	
	CAT A - Head Office (Eg. Republic Bank, Universal Merchant Bank)	Per Annum	23,350.00
	CAT B - Branch Office	Per Annum	5,880.00
	CAT C - Agency	Per Annum	3,100.00
1422044	Special Deposit Taking Institutions (SDIs)		
	<i>Savings and Loans Compnies & Finance Houses</i>		
	CAT A - Head Office	Per Annum	5,500.00
	CAT B - Branch	Per Annum	2,300.00
	CAT C - Agency	Per Annum	1,150.00
	CAT D - Mobilisation Centre	Per Annum	800.00
	CAT E - Loan/Business Centre	Per Annum	350.00
1422044	<i>Leasing & Mortgage Finance Companies</i>		
	CAT A - Head Office	Per Annum	2,100.00
	CAT B - Branch	Per Annum	1,500.00
1422044	<i>Other Financial Institutions</i>		
1422044	<i>Microfinance Companies (Deposit Taking)</i>		
	CAT A - Head Office	Per Annum	5,400.00
	CAT B - Branch	Per Annum	1,150.00
1422044	<i>Microcredit/Money Lenders/Credit Union</i>		
	CAT A - Head Office	Per Annum	1,260.00
	CAT B - Branch (Eg. GHAPOHA Credit Unions, etc.)	Per Annum	860.00
	CAT C - Tier 4 Operators	Per Annum	400.00
1422044	<i>Rural & Community Banks</i>		
	CAT A - Head Office	Per Annum	3,500.00
	CAT B - Branch (Eg. Ahantaman Rural Bank, Lower Pra, etc.)	Per Annum	2,700.00
	CAT C - Agency	Per Annum	1,200.00
	CAT D - Mobilisation Centre	Per Annum	210.00
1422044	<i>Financial NGOs</i>		
	CAT A - Head Office	Per Annum	460.00
	CAT B - Branch	Per Annum	350.00
1422044	<i>Forex Bureaus</i>		
	CAT A - Head Office	Per Annum	810.00
	CAT B - Branch	Per Annum	540.00
1422044	<i>Financial Technology Companies (FINTECH)</i>		
	CAT A - Dedicated Electronic Money Issuer	Per Annum	5,850.00
	CAT B - Mobile Money Vendor Large	Per Annum	460.00

LOCAL GOVERNMENT BULLETIN, 17TH JULY, 2026			3449
CoA Code	Revenue Item Description	Unit	2026 Approved Fees (GH¢ Gp)
1422044	CAT C - Mobile Money Vendor Medium	Per Annum	330.00
	CAT D - Mobile Money Vendor Small	Per Annum	270.00
	CAT E - Payment Service Provider (Enhanced)	Per Annum	2,930.00
	CAT F - Payment Service Provider (Medium)	Per Annum	1,750.00
	CAT G - Payment Service Provider (Standard)	Per Annum	290.00
	CAT H - Payment & Financial Technology Service Provider (PFTSP)	Per Annum	870.00
	Stand Alone ATMs	Per Annum	590.00
	Insurance Companies		
	Re-insurance	Per Annum	21,900.00
	Non-Life Insurance		
	CAT A - Head Office	Per Annum	9,380.00
	CAT B - Branch Office	Per Annum	6,000.00
	CAT C - Agency Office	Per Annum	500.00
	Life Insurance		
1422044	CAT A - Head Office	Per Annum	6,000.00
	CAT B - Branch Office	Per Annum	6,000.00
	CAT C - Agency Office	Per Annum	1,500.00
	Brokers		
1422044	CAT A - Main Office	Per Annum	2,500.00
	CAT B - Branch Office	Per Annum	1,200.00
1422044	Capital Market Companies		
	CAT A - Financial Holding Companies	Per Annum	4,000.00
	CAT B - Security Exchangers	Per Annum	4,000.00
	CAT C - Fund Managers (Head Office)	Per Annum	2,000.00
	CAT D - Fund Managers (Branch Office)	Per Annum	1,000.00
	CAT E - Broker Dealers	Per Annum	750.00
	CAT F - Investment Advisors	Per Annum	250.00
1422120	Farming Companies		
	CAT A - International	Per Annum	5,000.00
	CAT B - Local	Per Annum	2,000.00
1422215	Fishing Nets and Accessories Dealers		
	CAT A - Importers/Wholesalers	Per Annum	300.00
	CAT B - Wholesalers	Per Annum	150.00
	CAT C - Retailers	Per Annum	100.00
1422063	Floral and Allied Products (Events and Decorators)		
	CAT A - Natural	Per Annum	300.00
	CAT B - Artificial	Per Annum	150.00
1422048	Footwear Dealers		

3450	LOCAL GOVERNMENT BULLETIN, 17TH JULY, 2026		
CoA Code	Revenue Item Description	Unit	2026 Approved Fees (GH¢ Gp)
	<i>Footwear Producers</i>		
	CAT A - Large (Industrial/Handmade)	Per Annum	400.00
	<i>Footwear Sales - New</i>		
	CAT ‘A’	Per Annum	200.00
	<i>Footwear Sales - Used</i>		
	CAT ‘A’	Per Annum	150.00
	<i>Footwear Accessory Sales</i>		
	CAT ‘A’	Per Annum	160.00
	<i>Footwear Repairers (Cobblers)</i>		
	CAT ‘A’	Per Annum	100.00
1422091	Foreign Trade Goods Dealers		
1422091	<i>Exporters of General Goods</i>		
	CAT A - Timber	Per Annum	6,000.00
	CAT B - Cash Crops	Per Annum	4,000.00
	CAT C - Food Crops	Per Annum	3,300.00
	CAT D - African Clothing/Ornaments	Per Annum	2,250.00
	CAT E - Cosmetic Products	Per Annum	1,400.00
	CAT F - Footwear	Per Annum	750.00
	CAT G - Others	Per Annum	500.00
	CAT H - Combination of C, D, E & F	Per Annum	1,750.00
1422091	<i>Importers of General Goods</i>		
	CAT A - Food Crops	Per Annum	10,000.00
	CAT B - Clothing	Per Annum	8,000.00
	CAT C - African Clothing/Ornaments	Per Annum	7,000.00
	CAT D - Cosmetic Products	Per Annum	4,000.00
	CAT E - Footwear	Per Annum	2,000.00
	CAT F - Combination of A to E	Per Annum	1,000.00
1422121	Freight Forwarding Operators		
	CAT A - International	Per Annum	11,320.00
	CAT B - National	Per Annum	7,920.00
	CAT C - Local	Per Annum	5,670.00
1422123	Funeral Related Business		
1422123	<i>Burial Grounds/Funeral Homes/Mortuaries - Private</i>		
	CAT A - Burial Grounds, Cold Storage for Remains (Morgue), Autopsy & Other Complex Services, Facilities & Practioners.	Per Annum	6,000.00
	CAT B - Cold Storage for Remains (Morgue), Autopsy & Advanced Services, Facilities & Practioners.	Per Annum	3,250.00
	CAT C - Cold Storage for Remains (Morgue)	Per Annum	2,000.00

LOCAL GOVERNMENT BULLETIN, 17TH JULY, 2026				3451
CoA Code	CAT D - Burial Grounds Only Revenue Item Description	Per Annum Unit	5,000.00 2026 Approved Fees (GH¢ Gp)	
1422123	<i>Funeral – Undertaker’s Licence</i>	Per Annum	500.00	
1422160	Game Viewing/Commercial TV Viewing Centres			
	CAT A - Large Scale	Per Annum	600.00	
	CAT B - Medium Scale	Per Annum	400.00	
	CAT C - Small Scale	Per Annum	200.00	
1422290	Gas Cylinder/Stoves & Accessory Dealers			
	CAT A - Large Scale	Per Annum	200.00	
	CAT B - Medium Scale	Per Annum	150.00	
	CAT C - Small Scale	Per Annum	70.00	
1422218	General Goods - Sales (e.g. Generator, Water Pump, Chainsaw, etc.)			
	CAT A - Large Scale	Per Annum	1,000.00	
	CAT B - Medium Scale	Per Annum	750.00	
	CAT C - Small Scale	Per Annum	500.00	
	CAT D - Individuals	Per Annum	400.00	
1422219	Gift Shops			
	CAT A - Large Scale	Per Annum	80.00	
	CAT B - Medium Scale	Per Annum	70.00	
	CAT C - Small Scale	Per Annum	50.00	
1422220	Glass Sellers (Tinted/Plain)			
	CAT A - Large Scale	Per Annum	1,000.00	
	CAT B - Medium Scale	Per Annum	800.00	
	CAT C - Small Scale	Per Annum	600.00	
1422143	Gold/Diamond Dealers			
	CAT A - Jewellery Shop	Per Annum	2,500.00	
	CAT B - Agents	Per Annum	1,260.00	
1422221	Graphic Design Companies			
	CAT A - Large Scale	Per Annum	3,000.00	
	CAT B - Medium Scale	Per Annum	1,500.00	
	CAT C - Small Scale	Per Annum	800.00	
	CAT D - Individuals	Per Annum	300.00	
1422291	Grain Distributors			
	CAT A - Retail	Per Annum	400.00	

CoA Code	Revenue Item Description	Unit	2026 Approved Fees (GH¢ Gp)
1422222	Hair & Beauty Service Providers		
	CAT A - Beauty Parlour and School	Per Annum	1,500.00
	CAT B - Beauty Parlour	Per Annum	950.00
	CAT C - Salon with Pedicure, Manicure, Braiding/Weaving	Per annum	760.00
	CAT D - Big Salon	Per Annum	200.00
	CAT E - Small Salon	Per Annum	100.00
	CAT F - Braiding and Weaving Only	Per Annum	250.00
	CAT G - Braiding Only	Per Annum	130.00
	CAT H - Pedicure & Manicure Only	Per Annum	130.00
1422144	Harbours		
	CAT A - Merchandise Harbours	Per Annum	90,200.00
	CAT B - Fishing Harbours	Per Annum	12,700.00
1422145	Haulage Companies		
	CAT 'A'	Per Annum	2,400.00
	CAT 'B'	Per Annum	1,500.00
	CAT 'C'	Per Annum	750.00
1422026	Health Facilities – Private		
	CAT A - Dental Clinics	Per Annum	500.00
	CAT B - Eye Clinics	Per Annum	600.00
	CAT C - General Hospitals/Clinics	Per Annum	3,000.00
	CAT D - Specialised Hospitals/Clinics (Chiropractic/ Homeopathic/Prostherics/Estheopathic/ Physiotherapy etc.)	Per Annum	2,000.00
	CAT E - Convalescent/Geriatric (Aged) Homes	Per Annum	500.00
	CAT F - Maternity Homes	Per Annum	500.00
	CAT G - Medical Diagnostic Services	Per Annum	1,000.00
1422284	Optical Services		
	CAT A - Large Scale	Per Annum	200.00
	CAT B - Medium Scale	Per Annum	150.00
	CAT C - Small Scale	Per Annum	100.00
	Licenced Herbal Medicine Units		
	CAT A - Foreign Clinics and Shops	Per Annum	1,500.00
	CAT B - Foreign Clinics or Shops	Per Annum	1,000.00
	CAT C - Clinic and Medicine Producers (Local)	Per Annum	400.00
	CAT D - Clinic Only (Local)	Per Annum	300.00
	CAT E - Medicine Producers Only (Local)	Per Annum	250.00
	CAT F - Herbal Shops (Local)	Per Annum	200.00
	CAT G - Shop on Wheel (Mobile)	Per Annum	100.00

LOCAL GOVERNMENT BULLETIN, 17TH JULY, 2026				3453
CoA Code	Revenue Item Description	Unit	2026 Approved Fees (GH¢ Gp)	
1422207	Hire Purchase Trading Enterprises CAT A - Large Scale	Per Annum	700.00	
1422223	Ice Cream/Yoghurt Dealers CAT A - Manufacturers (Large Scale) CAT B - Manufacturers (Medium Scale - Local Producers) CAT C - Manufacturers (Small Scale - Local Producers) CAT D - Wholesale/Depot CAT E - Retail	Per Annum Per Annum Per Annum Per Annum Per Annum	4,500.00 1,870.00 1,300.00 650.00 140.00	
1422224	Interior/Event Decorators CAT A - Companies (Large) CAT B - Companies (Medium) CAT C - Individuals	Per Annum Per Annum Per Annum	700.00 250.00 150.00	
1422124	Job Placement Agencies CAT 'A' - International CAT 'B' - National CAT ‘C’ - Local	Per Annum Per Annum Per Annum	2,400.00 1,080.00 400.00	
1422125	Landscapers/Horticulturalists CAT A - Large Scale CAT B - Medium Scale CAT C - Small Scale	Per Annum Per Annum Per Annum	200.00 150.00 100.00	
1422286	Leather Works Dealers (Other Non-footwear Products) CAT A - Producers (Donkey Skin) CAT B - Producers (Industrial) CAT C - Producers (Handmade Medium) CAT D - Sales/Others	Per Annum Per Annum Per Annum Per Annum	4,500.00 120.00 90.00 70.00	
1422228	Livestock Farms Livestock Farms-Poultry CAT A - Very Large-sized CAT B - Large-sized CAT C - Medium-sized CAT D - Small-sized CAT E - Very Small-sized	 Per Annum Per Annum Per Annum Per Annum Per Annum	 1,000.00 750.00 500.00 300.00 100.00	
1422051	Feed Mills (Poultry, Pets, Fish etc.) – Production CAT ‘A’	Per Annum	750.00	
1422282	Feed Sellers (Poultry, Pets, Fish etc.) CAT A - Wholesalers CAT B - Retailer	Per Annum Per Annum	200.00 100.00	

3454	LOCAL GOVERNMENT BULLETIN, 17TH JULY, 2026		
CoA Code	Revenue Item Description	Unit	2026 Approved Fees (GH¢ Gp)
1422204	Egg Dealers CAT A - Wholesale	Per Annum	100.00
1422292	Machine Shops Workshop for Making or Repairing Machines CAT A - Large Scale CAT B - Medium Scale CAT C - Small Scale	Per Annum Per Annum Per Annum	700.00 460.00 250.00
1422293	Machine Sharpening Operators CAT A - Stationed with Shops CAT B - Mobile	Per Annum Per Annum	100.00 70.00
1422294	Rubber Cutting Machines CAT 'A' CAT 'B'	Per Annum Per Annum	100.00 70.00
1422021	Manufacturing/Processing Companies Manufacturing/Processing Companies CAT A - International (Large Scale) CAT B - International (Medium Scale) CAT C - International (Small Scale) CAT D - National (Large Scale) CAT E - National (Medium Scale) CAT F - National (Small Scale) CAT G - Local (Large Scale) CAT H - Local (Medium Scale) CAT I - Local (Small Scale)	Per Annum Per Annum Per Annum Per Annum Per Annum Per Annum Per Annum Per Annum Per Annum Per Annum	29,400.00 23,600.00 18,380.00 6,600.00 5,300.00 4,200.00 3,150.00 2,600.00 2,100.00
1422021	Cable Manufacturer CAT 'A' - All Kinds of Cable Manufacturing Business	Per Annum Per Annum	 9,000.00
1422021	Plastic Processing and Manufacturing Companies CAT 'A' - All Kinds of Plastic Manufacturing Business	Per Annum	5,000.00
1422183	Cement & Limestone Factories CAT ‘A’ - Cement Manufactirers (Large) CAT ‘B’ - Cement Manufactirers (Medium) CAT ‘C’ - Lime Stone	Per Annum Per Annum Per Annum	120,000.00 80,000.00 40,000.00
1422126	Markets & Other Facilities’ Management Companies CAT A - International CAT B - National CAT C - Local	Per annum Per Annum Per Annum	10,000.00 5,500.00 1,500.00

CoA Code	Revenue Item Description	Unit	2026 Approved Fees (GH¢ Gp)
1422050	Mattress/Foam Products Dealers		
	CAT A - Wholesalers	Per Annum	600.00
	CAT B - Retailers (Medium Scale)	Per Annum	300.00
	CAT C - Retailers (Small Scale)	Per annum	200.00
1422229	Media Houses		
1422229	<i>Electronic Media (Radio/Television) Operators</i>		
	CAT A - National & Inter-Regional	Per Annum	4,000.00
	CAT B - Regional	Per Annum	3,000.00
	CAT C - District	Per Annum	2,000.00
	CAT D - Community	Per Annum	800.00
	CAT E - Recording Studios (Large)	Per Annum	800.00
	CAT F - Recording Studios (Medium)	Per Annum	400.00
	CAT G - Recording Studios (Small)	Per Annum	100.00
	CAT H - Information Centres (Urban)	Per Annum	250.00
	CAT I - Information Centres (Rural)	Per Annum	140.00
1422229	<i>Printing Houses</i>		
	CAT A - Large Scale	Per Annum	360.00
	CAT B - Medium Scale	Per Annum	250.00
	CAT C - Small Scale	Per Annum	200.00
	<i>Publishing Houses</i>		
	CAT A - Publishing Cum Wholesale	Per Annum	2,100.00
	CAT B - Publishing and Retail Outlets	Per Annum	1,800.00
	CAT C - Publishing Only (Medium)	Per Annum	1,000.00
	CAT D - Publishing Only (Small)	Per Annum	450.00
1422230	Medical Supply Companies		
	CAT 'A'	Per Annum	750.00
1422285	Metal Dealers		
1422285	<i>Metal Fabricators</i>		
	CAT A - Filling Station Sheds/Trailers/Underground Tanks Moulding	Per Annum	2,000.00
1422285	<i>Fabrication Materials Dealers</i>		
	CAT A - Large Scale	Per Annum	3,000.00
1422051	Milling Businesses (for Food)		
	CAT A - Above 3 Machines	Per Annum	150.00
	CAT B - 2-3 Machines	Per Annum	130.00
	CAT C - 1 Machine Only	Per Annum	100.00
1422231	Mineral Water Producers		
	CAT A - Bottled, Sachet & Filtered Water	Per Annum	1,100.00
	CAT B - Bottled & Sachet Water	Per Annum	750.00
	CAT C - Sachet Water	Per Annum	300.00

3456	LOCAL GOVERNMENT BULLETIN, 17TH JULY, 2026		
CoA Code	Revenue Item Description	Unit	2026 Approved Fees (GH¢ Gp)
1422232	Mineral Water Distribution/Sales		
	CAT A - Depot	Per Annum	540.00
	CAT B - Wholesale	Per Annum	300.00
	CAT C - Retail (Large)	Per Annum	250.00
	CAT D - Retail (Medium)	Per Annum	150.00
	CAT E - Retail (Small)	Per Annum	100.00
1402220	Mineral Water Accessory Shops		
	CAT 'A'	Per Annum	500.00
1422233	Mineral Marketing Companies		
	CAT ‘A’ - Bauxite , Gold Manufacturing	Per Annum	10,000.00
1422079	Mining/Oil/Quarry Administrative Offices		
	CAT 'A' - International	Per Annum	5,000.00
	CAT B - National	Per Annum	3,500.00
	CAT 'C'- Local	Per Annum	2,000.00
1422079	<i>Mining Operating Licence</i>		
	CAT A - Large Scale	Per Annum	50,000.00
	CAT B - Medium Scale	Per Annum	30,000.00
	CAT C - Small Scale	Per Annum	8,000.00
	CAT D - Salt Mining	Per Annum	4,000.00
1422234	Mining Sub-Contractors		
	CAT B - Haulage etc./Transport	Per Annum	9,000.00
	CAT C - Automobile, Heavy Duty Equipment (Large)	Per Annum	10,000.00
	CAT F - Petroleum Services	Per Annum	5,000.00
	CAT G - Mechanical Services (Large)	Per Annum	8,000.00
	CAT J - Medical Services, Consultants, Technicians etc.	Per Annum	3,000.00
	CAT K - Catering Services	Per Annum	3,500.00
	CAT L - Other Professional Services	Per Annum	2,000.00
1422045	Mothercare Shops		
	<i>Wholesale</i>		
	CAT A - Wholesale	Per Annum	1,500.00
	CAT B - Retail	Per Annum	500.00
1422237	Musical Instrument Sales		
	CAT A - Wholesale/Retail	Per Annum	200.00
	CAT B - Retail (Medium)	Per Annum	100.00
1422237	<i>Musical Speaker Manufacturers & Sales</i>	Per Annum	150.00
1422127	<i>Non-Governmental Institutions (Renewal)</i>		
	CAT A - International NGOs/CSOs/FBOs	Per Annum	200.00
	CAT B - Local NGOs/CSOs/FBOs	Per Annum	150.00
	CAT C - Community NGOs/CSOs/FBOs	Per Annum	100.00

CoA Code	Revenue Item Description	Unit	2026 Approved Fees (GH¢ Gp)
1422239	Palm/Kernel Oil Extraction Companies		
	CAT A - Large Scale	Per Annum	14,000.00
	CAT B - Medium Scale	Per Annum	7,000.00
1422136	Paper Product Companies		
	CAT 'A'	Per Annum	750.00
1422240	Petroleum Companies		
	Bulk Oil Storage (Terminals Operations)	Per Annum	19,000.00
	Bulk Oil Distribution Companies	Per Annum	7,000.00
	Bulk Oil Transportation Companies	Per Annum	10,000.00
1422241	Pharmaceutical Companies/Businesses		
1422241	Pharmacies		
	CAT A - Manufacture Waholesale	Per Annum	3,000.00
	CAT B - Wholesale - (eg. Kendicks, Ernest Chemist, Nock Chemist, etc)	Per Annum	1,500.00
	CAT C - Wholesale & Retail	Per Annum	1,000.00
	CAT F - Pharmaceutical Raw Material Suppliers	Per Annum	1,000.00
	Retail (eg. Benyark, Kojokrom Pharmacy, etc.)	Per Annum	800.00
	CAT A - Central Business Districts (Takoradi, Sekondi)	Per Annum	800.00
	CAT B - Electoral Areas Capitals	Per Annum	700.00
	CAT C - Others Rural Communities	Per Annum	600.00
1422241	Over the Counter Medicine Sellers (OTCMs) (Licenced Chemical Shops)		
	CAT A - Central Business Districts (Takoradi, Sekondi)	Per Annum	350.00
	CAT B - Electoral Areas Capitals	Per Annum	200.00
	CAT C - Others Rural Communities	Per Annum	120.00
1422047	Photographers/Video Operators		
	CAT A - Photo/Video Company with Labs	Per Annum	650.00
	CAT B - Photo/Video Company without Labs	Per Annum	250.00
	CAT C - Photographic Laboratory	Per Annum	200.00
	CAT D - Photo Shops/Studio	Per Annum	150.00
	CAT E - Individual Video and Photography Operators	Per Annum	100.00
1422021	Plastic/Bottle Dealers - Used		
	CAT 'A' - Used Plastics Mobilisers	Per Annum	700.00
	CAT 'B' - Used Plastics Collectors	Per Annum	350.00
	CAT 'C' - Other Dealers	Per Annum	140.00
1422243	Plastic Product Sales		
	CAT A - Water Tanks Sellers (e.g. Polytank, Sintex, etc.)	Per Annum	450.00
	CAT B - Wholesale - General Plumbing Shops (PVC Pipes, Toilet Seat, etc.)	Per Annum	400.00

CoA Code	Revenue Item Description	Unit	2026 Approved Fees (GH¢ Gp)
	CAT C - Retail - General Plumbing Shops (PVC Pipes, Toilet Seat, etc.)	Per Annum	350.00
	CAT D - General Plastic Wares (Bowls, Cups, Ladels, etc.)	Per Annum	450.00
	CAT E - Wholesale - Polythene Bags Sellers and Others	Per Annum	250.00
	CAT F - Retail - Polythene Bags Sellers and Others	Per Annum	150.00
1422045	Disposable Products Dealers		
	CAT A - Wholesalers	Per Annum	500.00
	CAT B - Retailers (Large)	Per Annum	400.00
	CAT C - Retailers (Medium)	Per Annum	200.00
	CAT D - Retailers (Small)	Per Annum	150.00
1422028	Private Security		
	CAT 'A'	Per Annum	2,500.00
	CAT 'B'	Per Annum	2,000.00
	CAT 'C'	Per Annum	1,500.00
1422206	Security Fencing Companies		
	CAT A - Large Scale	Per Annum	720.00
	CAT B - Medium Scale	Per Annum	540.00
	CAT C - Small Scale	Per Annum	360.00
1422025	Professional Firms/Individuals <i>(Architectural, Auditing, Accounting, Engineering, Legal Firms etc.)</i>		
	CAT A - International	Per Annum	2,000.00
	CAT B - National	Per Annum	1,500.00
	CAT C - Regional	Per Annum	1,400.00
	CAT D - Local	Per Annum	600.00
	CAT E - Partnership	Per Annum	600.00
	CAT F - Solo	Per Annum	230.00
	<i>Draughtsmanship Business</i>		
	CAT 'A'	Per Annum	100.00
	CAT 'B'	Per Annum	100.00
1422138	Publishing Houses		
	CAT A - Publishing Cum Wholesale	Per Annum	2,100.00
	CAT B - Publishing and Retail Outlets	Per Annum	1,800.00
	CAT C - Publishing Only (Medium)	Per Annum	1,000.00
	CAT D - Publishing Only (Small)	Per Annum	450.00
1422013	Quarry/Sand Operators		
	CAT A - Mechanised Quarry (Large)	Per Annum	3,600.00
	CAT B - Mechanised Quarry (Small)	Per Annum	1,350.00
	CAT C - Sand Winning	Per Annum	540.00
	CAT D - Stone, Laterite & Gravels Contractors	Per Annum	390.00
	CAT E - Manual Stone Crackers/Labourers	Per Annum	80.00

LOCAL GOVERNMENT BULLETIN, 17TH JULY, 2026				3459
CoA Code	Revenue Item Description	Unit	2026 Approved Fees (GH¢ Gp)	
1422248	Real Estate Operators			
	<i>Agents</i>			
	CAT A - Large Scale	Per Annum		500.00
	<i>Developers</i>			
	CAT A - Large Scale	Per Annum		2,000.00
	<i>Property Managers</i>			
	CAT A - Large Scale (International)	Per Annum		3,600.00
1422249	CAT B - Medium Scale (National)	Per Annum		1,250.00
	CAT C - Small Scale (Local)	Per Annum		300.00
	Recycling Plants/Companies			
	CAT 'A'	Per Annum		2,000.00
1422251	Protective Wears (e.g. PPEs)			
	CAT A - Health & Workplace (Large)	Per Annum		1,500.00
	CAT B - Health & Workplace (Medium)	Per Annum		1,200.00
	CAT C - Health Items Only	Per Annum		800.00
	CAT D - Workplace Items Only	Per Annum		350.00
	CAT E - Producers Only	Per Annum		140.00
1422251	<i>Fire Extinguisher Dealers</i>			
	CAT 'A'	Per Annum		250.00
1422210	Satellite TV/Dish Installation Dealers			
	CAT 'A'	Per Annum		700.00
1422141	Scrap Metal Dealers	Per Annum		
	CAT A - Large Scale Point	Per Annum		1,200.00
	CAT B - Medium Scale Point	Per Annum		600.00
	CAT C - Small Scale Collection Point	Per Annum		
1422015	Service/Filling Stations			
	CAT A - Multi Purpose - Large (eg. Fuel, Shopping Centre, Vulcanizing, Washing Bay, etc.)	Per Annum		2,800.00
	CAT B - Multi Purpose - Medium (eg. Fuel, Shopping Centre, Vulcanizing, Washing Bay)	Per Annum		1,200.00
	CAT C - Fuel and Shopping Centres	Per Annum		1,100.00
	CAT D - Fuel, and Washing Bay	Per Annum		1,000.00
	CAT E - Fuel Only	Per Annum		700.00
	CAT F - Surface Tank Points	Per Annum		300.00
	CAT G - Sale of Lubricants	Per Annum		120.00
	CAT H - Kerosene	Per Annum		1,200.00
	CAT I - LPG Retail Points (Large)	Per Annum		1,200.00
	CAT J - LPG Retail Points (Medium)	Per Annum		1,000.00
	CAT K - LPG Retail Points Only (Small)	Per Annum		500.00

3460	LOCAL GOVERNMENT BULLETIN, 17TH JULY, 2026		
CoA Code	Revenue Item Description	Unit	2026 Approved Fees (GH¢ Gp)
1422253	Ship Maintenance/Repair Companies		
	CAT ‘A’	Per Annum	8,300.00
1422253	Shipping Companies	Per Annum	17,200.00
1422256	Software Development/Software Support Companies		
	CAT A - International Companies	Per Annum	10,500.00
	CAT B - National Large	Per Annum	7,000.00
	CAT C - National Medium	Per Annum	4,500.00
	CAT D - National Small	Per Annum	1,750.00
	CAT E - Individual Developers	Per Annum	700.00
1422128	Telecommunication Companies		
A.	Internet (Data) Services Providers		
	CAT ‘A’	Per Annum	4,050.00
B.	Phone and Internet Services Providers		
	CAT A - Head Office	Per Annum	27,000.00
	CAT B - Regional/Municipal/District Offices	Per Annum	22,500.00
	CAT C - Service Centres (Retail Shops)	Per Annum	11,250.00
	CAT D - Outsourced Service Centres (Retail Shops)	Per Annum	2,000.00
	CAT E - Warehouses	Per Annum	10,500.00
C.	Tower Infrastructure & Other Service Providers	Per Annum	6,000.00
1422128	Terrazzo Making		
	CAT A - Two Machines and Above	Per Annum	400.00
	CAT B - One Machine	Per Annum	200.00
1422110	Trade/Custom/Inspection Companies		
	CAT 'A' - International	Per Annum	2,500.00
	CAT 'B' - National	Per Annum	1,500.00
	CAT 'C' - Local	Per Annum	750.00
1422283	Tourism Licenced Facilities		
1422283	Accommodation Facilities		
	Hotels/Beach Resorts/Motels/Apartments		
	CAT A - Five Star	Per Annum	6,040.00
	CAT B - Four Star Eg. Western Serene, The Palms, etc	Per Annum	2,700.00
	CAT C - Three Star Eg. Raybow, Hillcrest, etc.	Per Annum	1,450.00
	CAT D - Two Star Eg. Akroma, Grace Gardens, etc.	Per Annum	860.00
	CAT E - One Star Eg. Melody, Mercy Lodge, etc	Per Annum	580.00
	Guest Houses (0-9 Rooms)	Per Annum	400.00
	Budget Hotels	Per Annum	360.00
	AIR BnB/Home Stay Apartments	Per Annum	1,000.00
	Hostels (Private)		
	CAT A - Executive	Per Annum	1,000.00
	CAT B - Standard	Per Annum	700.00
	CAT C - Basic	Per Annum	350.00

LOCAL GOVERNMENT BULLETIN, 17TH JULY, 2026			3461
CoA Code	Revenue Item Description	Unit	2026 Approved Fees (GH¢ Gp)
1422283	<i>Beach Recreational Facilities</i>		
	CAT ‘A’	Per Annum	1,000.00
	CAT ‘B’	Per Annum	500.00
1422283	<i>Body Building Gyms</i>		
	CAT A - Large Scale (Club Setting)	Per Annum	470.00
	CAT B - Medium Scale	Per Annum	340.00
	CAT C - Small Scale	Per Annum	210.00
1422283	<i>Food & Beverage (Eating/Catering Houses)</i>		
	<i>Formal Catering Services</i>		
	<i>Restaurants</i>		
	CAT A - Grade 1	Per Annum	1,870.00
	CAT B - Grade 2	Per Annum	1,310.00
	CAT C - Grade 3		
	<i>Fast Food</i>		
	CAT A - Grade 1	Per Annum	190.00
	CAT B - Grade 2	Per Annum	100.00
	CAT C - Grade 3	Per Annum	80.00
	<i>Coffee Shop</i>		
	CAT A - Grade 1	Per Annum	600.00
	CAT B - Grade 2	Per Annum	450.00
	CAT C - Grade 3	Per Annum	200.00
	<i>Salad Bars</i>		
	CAT A - Grade 1	Per Annum	400.00
	CAT B - Grade 2	Per aAnnum	250.00
	CAT C - Grade 3	Per Annum	140.00
	<i>Highway Rest Stops</i>		
	CAT A - Grade 1	Per Annum	1,350.00
	CAT B - Grade 2	Per Annum	800.00
	CAT C - Grade 3	Per Annum	500.00
	<i>Informal Catering Services</i>		
	<i>Traditional Catering Establishments (Chop Bars)</i>		
	CAT A - Grade 1	Per Annum	430.00
	CAT B - Grade 2	Per Annum	220.00
	<i>Drinking Bars</i>		
	CAT A - Grade 1	Per Annum	200.00
	CAT B - Grade 2	Per Annum	100.00
	<i>Snack Bars</i>		
	CAT A - Grade 1	Per Annum	80.00
	CAT B - Grade 2	Per Annum	50.00
	<i>Outdoor Catering Establishments</i>		
	CAT A - Grade 1	Per Annum	360.00
	CAT B - Grade 2	Per Annum	140.00
	<i>Local Fast Food Vendors</i>		
	CAT A - Grade 1	Per Annum	190.00
	CAT B - Grade 2	Per Annum	100.00

3462	LOCAL GOVERNMENT BULLETIN, 17TH JULY, 2026		
CoA Code	Revenue Item Description	Unit	2026 Approved Fees (GH¢ Gp)
1422283	<i>Multi-Purpose Facilities</i>		
	<i>Conference Centre</i>		
	CAT A - Grade 1	Per Annum	500.00
	CAT B - Grade 2	Per Annum	250.00
	<i>Event Centre</i>		
	CAT A - Grade 1	Per Annum	1,000.00
	CAT B - Grade 2	Per Annum	800.00
	CAT C - Club Houses	Per Annum	1,250.00
	CAT D - Club Houses	Per Annum	500.00
	<i>Convention/Exhibition Centre</i>		
	CAT A - Grade 1	Per Annum	500.00
	CAT B - Grade 2	Per Annum	250.00
	<i>Banquet Facilities</i>		
	CAT A - Grade 1	Per Annum	500.00
	CAT B - Grade 2	Per Annum	250.00
1422131	Travel Trade Enterprises		
	Travel and Tour Operators		
	CAT A - With I.A.T.A. Licence	Per Annum	280.00
	CAT B - Without I.A.T.A. Licence	Per Annum	150.00
	CAT C - Tour Operators	Per Annum	75.00
	<i>Car Hiring/Rental Services</i>		
	CAT A - Large Scale (5 and Above)	Per Annum	1,260.00
	CAT B - Medium Scale (Below 5)	Per Annum	550.00
1422129	Transport Companies		
A.	Road Operators		
	CAT A - With Own Terminal	Per Annum	1,260.00
	CAT B - Operating from Publicly Owned Terminal	Per Annum	500.00
B.	Rail Operators		
	CAT 'A'	Per Annum	3,500.00
	CAT 'B'	Per Annum	850.00
C.	Bullion Service Companies		
	CAT A - 10 & Above Vans	Per Annum	4,500.00
	CAT B - 5 to 9 Vans	Per Annum	3,500.00
	CAT C - Below 5 Vans	Per Annum	3,000.00
	<i>Transport Terminals Ownership</i>	Per Annum	5,000.00
	Online Transport Companies (Uber, Bolt,etc.)	Per Annum	1,000.00
1422130	Transport Unions (Lorry park Operations)		
	CAT ‘A’	Per Annum	1,400.00
	CAT ‘B’	Per Annum	550.00
	CAT ‘C’	Per Annum	470.00
	CAT ‘D’	Per Annum	430.00

CoA Code	Revenue Item Description	Unit	2026 Approved Fees (GH¢ Gp)
1422132	Treatment/Storage Plants		
A.	Gas Storage Plants	Per Annum	42,500.00
B.	Waste Treatment Plants		
	CAT A - Sewage	Per Annum	1,250.00
	CAT B - E-waste	Per Annum	1,250.00
	CAT C - Others	Per Annum	600.00
1422021	Tyre Manufacturing		
	CAT A - Manufacturers	Per Annum	2,250.00
	CAT B - Remoulding (OTR)	Per Annum	650.00
1422042	Used Clothing Sales ('Second Hand')		
	CAT A - Importers/Wholesalers	Per Annum	2,500.00
	CAT B - Distributors	Per Annum	1,400.00
	CAT C - Retailers (Shops)	Per Annum	500.00
	CAT D - Retailers (Containers/Kiosks/Tabletops)	Per Annum	300.00
	CAT E - Retailers (Tabletops)	Per Annum	150.00
1422265	Utility Vendors		
	CAT 'A' - Prepaid Vendors	Per Annum	300.00
	CAT 'B' - Online Trading	Per Annum	200.00
	CAT 'C'	Per Annum	100.00
1422266	Vehicle Examination & Licencing Centres - Private		
	CAT 'A'	Per Annum	2,500.00
	CAT 'B'	Per Annum	1,880.00
	CAT C - EV Charging Stations	Per Annum	2,000.00
	<i>Vehicle – Driver's Registration</i>		
	<i>Taxi Licence</i>		
	Trotro/Bus Licence	Per Annum	30.00
	Heavy Duty Licence	Per Annum	40.00
	Multi-Purpose Licence	Per Annum	50.00
	<i>Car Rental Licence</i>		
	Wheel Cart Licence	Per Annum	3.00
	Tractor Licence	Per Annum	30.00
	Truck Vehicle Licence	Per Annum	50.00
	Tanker Vehicle Licence	Per Annum	50.00
	<i>Earth/Excavating/Levelling Machinery Licence</i>	Per Annum	60.00
	Vehicle Stickers for Embossment		
	<i>General</i>		
	Taxi	Per Annum	50.00
	Heavy Duty	Per Annum	50.00

CoA Code	Revenue Item Description	Unit	2026 Approved Fees (GH¢ Gp)
	Light Duty	Per Annum	50.00
	Multi-Purpose	Per Annum	30.00
	4 - Wheel Cart (Truck)	Per Annum	4.00
	1 & 2- Wheel Cart	Per Annum	2.00
	Tricycles/Motorcycles (Per Unit)	Per Annum	40.00
	Bicycle (Pper Unit)	Per Annum	20.00
	<i>Buses/Trotro</i>		
	46 Passengers and Above	Per Annum	20.00
	34 - 45 Passengers	Per Annum	15.00
	24 - 33 Passengers	Per Annum	10.00
	8 - 23 Passengers	Per Annum	5.00
	<i>Trucks</i>		
	Articulated/Timber Trucks	Per Annum	80.00
	Cargo Trucks (Above 10 Tonnes)	Per Annum	50.00
	Cargo Trucks/Kia (Below 10 Tonnes)	Per Annum	35.00
	<i>Tipper Trucks</i>		
	Up to 9.5 Cubic Metres	Per Annum	55.00
	10 - 14 Cubic Metres	Per Annum	100.00
	15 - 25 Cubic Metres	Per Annum	130.00
	<i>Tankers</i>		
	1,100 - 1,500 Gallon Capacity	Per Annum	150.00
	2,000 - 2,500 Gallon Capacity	Per Annum	200.00
	3,000 - 7,000 Gallon Capacity	Per Annum	220.00
	<i>Earth/Excavating/Levelling Machinery</i>		
	Bitumen Distributor	Per Annum	450.00
	Bitumen Tanker	Per Annum	300.00
	Other Heavy Duty Equipment	Per Annum	220.00
	<i>Bulldozers</i>		
	- D. 6	Per Annum	150.00
	- D. 7	Per Annum	220.00
	- D 8	Per Annum	300.00
	Dumper	Per Annum	150.00
	Excavator	Per Annum	220.00
	Flat Truck	Per Annum	320.00
	<i>Forklift</i>		
	21 Tonnes and Above	Per Annum	150.00
	1 - 20 Tonnes	Per Annum	120.00
	<i>Crane Mounted</i>		
	60 - 100 Tonnes	Per Annum	45.00
	101 - 150 Tonnes	Per Annum	60.00
	151 - 250 Tonnes & Above	Per Annum	70.00
	Prime Mover	Per Annum	320.00
	Motor Grader (125 HPL)	Per Annum	220.00

LOCAL GOVERNMENT BULLETIN, 17TH JULY, 2026			3465
CoA Code	Revenue Item Description	Unit	2026 Approved Fees (GH¢ Gp)
	Pavement Compactor	Per Annum	100.00
	Pavement Roller	Per Annum	100.00
	Low Loader	Per Annum	100.00
	Road Roller	Per Annum	100.00
	Tipping Trailer & Tractor	Per Annum	150.00
	Pay Loaders	Per Annum	100.00
	Small Track-excavators	Per Annum	150.00
	Large Track-excavators	Per Annum	220.00
	Vibrator Roller	Per Annum	110.00
	Wheel Loader	Per Annum	110.00
	Excavator Loader	Per Annum	110.00
	Wheel Tractor	Per Annum	110.00
	Air Compressor	Per Annum	110.00
	Static Roller (10-12)	Per Annum	110.00
	Plate Compactor	Per Annum	110.00
	Other Vehicles		
	Cesspit Emptier	Per Annum	220.00
	Hearse	Per Annum	110.00
	Towing Truck	Per Annum	75.00
	Tractors	Per Annum	110.00
	Roll-on Roll-off	Per Annum	40.00
1422267	Veterinary Clinic/Hospital		
	CAT A - Vet, Lab and Shop	Per Annum	500.00
	CAT B - Vet and Shop	Per Annum	380.00
	CAT C - Vet Only	Per Annum	240.00
	CAT D - Shop Only	Per Annum	200.00
1422268	Warehouse (Private)		
A.	Customs Bonded Warehouse/Container Depot		
	CAT ‘A’	Per Annum	11,000.00
	CAT ‘B’	Per Annum	5,500.00
	CAT ‘C’	Per Annum	2,700.00
	CAT ‘D’	Per Annum	550.00
B.	Un-bonded Warehouse		
	CAT A - 100m x 70m	Per Annum	20,000.00
	CAT B - 80m x 50m	Per Annum	4,100.00
	CAT C - 60m x 30m	Per Annum	3,000.00
	CAT D - Others	Per Annum	1,500.00
1422288	Waste Management Companies		
A.	Dislodging Companies		
	CAT ‘A’	Per Annum	400.00
	CAT ‘B’	Per Annum	350.00

3466	LOCAL GOVERNMENT BULLETIN, 17TH JULY, 2026		
CoA Code	Revenue Item Description	Unit	2026 Approved Fees (GH¢ Gp)
B.	Mine Waste Companies		
	CAT ‘A’	Per Annum	15,000.00
	CAT ‘B’	Per Annum	11,000.00
C.	Refuse Collection Companies		
	CAT 'A'	Per Annum	8,000.00
	CAT 'B'	Per Annum	3,500.00
	CAT ‘C’	Per Annum	500.00
D.	Refuse Dump Container Depot Managers (Franchise for SKIP Containers)		
	CAT ‘A’	Per Annum	250.00
	CAT ‘B’	Per Annum	200.00
	CAT ‘C’	Per Annum	150.00
1422139	Wood Fuel		
	CAT A - Charcoal Producers	Per Annum	130.00
	CAT B - Firewood Sellers (Large)	Per Annum	130.00
	CAT C - Firewood Sellers (Medium)	Per Annum	60.00
	CAT D - Firewood Sellers (Small)	Per Annum	50.00
	CAT E - Charcoal Sellers	Per Annum	50.00
1422245	Wood Works Related Businesses		
1422245	<i>Bamboo Dealers</i>		
	CAT 'A'	Per Annum	150.00
	CAT 'B'	Per Annum	80.00
1422179	Carpentry Workshops		
	CAT A - Furniture Large Scale	Per Annum	410.00
	CAT B - Furniture Medium Scale	Per Annum	220.00
	CAT C - Furniture (Plus Upholstery - Medium)	Per Annum	170.00
	CAT D - Furniture (Plus Upholstery - Small)	Per Annum	130.00
	CAT E - Minor Works	Per Annum	90.00
	<i>Upholstery Dealers</i>		
	CAT B - Sales	Per Annum	500.00
	CAT C - Production	Per Annum	300.00
1422191	Casket & Coffin Dealers		
	CAT A - Importers	Per Annum	1,400.00
	CAT B - Industrial (Manufacture & Sale)	Per Annum	830.00
	CAT C - Manual (Manufacture & Sale)	Per Annum	400.00
	CAT D - Sales Outlets	Per Annum	160.00
	CAT E - Manufacturers Only	Per Annum	130.00

LOCAL GOVERNMENT BULLETIN, 17TH JULY, 2026				3467
CoA Code	Revenue Item Description	Unit	2026 Approved Fees (GH¢ Gp)	
1422217	Furniture Showroom			
	CAT A - Large Scale (Including Manufacturing)	Per Annum	3,300.00	
	CAT B - Medium Scale (Including Manufacturing)	Per Annum	2,200.00	
	CAT C - Medium Scale (Showroom Only)	Per Annum	1,650.00	
	CAT D - Small Scale (Showroom Only)	Per Annum	1,100.00	
1422019	Lumber Business (Including Sawmill)	Per Annum		
	CAT ‘A’	Per Annum	5,990.00	
	CAT ‘B’	Per Annum	2,380.00	
	CAT 'C'	Per Aannum	1,100.00	
	CAT 'D'	Per Annum	880.00	
1422021	Plywood Manufacturers	Per Annum	2,310.00	
1422245	Plywood Sellers	Per Annum		
	CAT ‘A’	Per Annum	550.00	
	CAT ‘B’	Per Annum	275.00	
	CAT ‘C’	Per Annum	165.00	
	CAT ‘D’	Per Annum	110.00	
1422019	Timber Products Retail Outlets	Per Annum		
	CAT A - Large Scale	Per Annum	190.00	
	CAT B - Medium Scale	Per Annum	90.00	
	CAT C - Small Scale	Per Annum	55.00	
IMPOSITION OF RATES FOR SMALL BUSINESS OWNERS - FEES REVENUE ITEMS - FEES				
CoA Code	Fees Revenue Item Description	Unit	2026 Approved Fees (GH¢ Gp)	
	Burial (Cemetery) Fees			
	<i>Grave Space Reservation (Life) - Public Cemetery</i>			
	CAT A - Grave Space Allocation for a Living Person	Per Allocation	4,000.00	
	CAT B - Renewal/Maintenance of Reserved Grave Space	Per Annum	2,000.00	
	<i>Grave Space Allocation</i>			
	CAT A - Grave Space Allocation for a Deceased Person - Vip	Per Burial	4,000.00	
	CAT B - Grave Space Allocation for a Deceased Person - Others	Per Burial	2,000.00	
	<i>Grave Space Maintenance</i>			
	CAT A - VIP Zone Grave Spaces	Per Annum	500.00	
	CAT B - Other Grave Spaces	Per Annum	200.00	
	<i>Vault Fees</i>			
	CAT A - Concrete Vault with Building	Per Burial	5,000.00	
	CAT B - Concrete Vault with Iron Bars/Chain Fencing	Per Burial	3,500.00	

CoA Code	Fees Revenue Item Description	Unit	2026 Approved Fees (GH¢ Gp)
	<i>Cremation Fees</i>		
	CAT A - Ghanaians	Per Burial	2,000.00
	CAT B - Non - Ghanaians	Per Burial	3,000.00
	<i>Other Burial Fees</i>		
	CAT A - Exportation of Corpse (Outside Metropolitan Assembly)	Per Export	1,000.00
	CAT B - Exportation of Corpse (Outside Ghana)	Per Burial	2,000.00
	CAT C - Burial at Home Permit	Per Burial	36,000.00
	CAT D - Exhumation of Corpse (Excluding Other Cost)	Per Order	1,000.00
	CAT E - Public Cemetery Entry Fee (Group Fee to Perform Rites)	Per Visit	200.00
	CAT F - Fee for Artisan Operation	Per Burial	1,000.00
	Environmental Health Inspection and Certification		
	CAT A - Certification Application Fees	Per Application	100.00
	CAT B - Inspection Fees	Per Visit	200.00
	<i>Suitability Report and Certification</i>		
	CAT A - Hotels	One Time	1,000.00
	CAT B - Budget Hotels/Guesthouses/Hostels	One Time	500.00
	CAT C - Restuarants/Chop Bars/Food Joints	One Time	500.00
	CAT D - Bakeries	One Time	250.00
	CAT E - Health Facilities	One Time	500.00
	CAT F - Herbal Centres	One Time	500.00
	CAT G - Private Laboratories	One Time	1,000.00
	CAT H - Cold Storage Facilities	One Time	1,000.00
	CAT I - Bottle/Sachet Water Producers	One Time	1,000.00
	CAT J - Educational Institutions (Public/Private)	One Time	500.00
	CAT K - Poultry/Live Stock - Large Scale (Homes)	One Time	50.00
	CAT L - Poultry/Live Stock - Small Scale (Farms)	One Time	1,000.00
	CAT M - Car Washing Bay	One Time	500.00
	CAT N - Industrial Establishments	One Time	5,000.00
	<i>Suitability Certification Renewal (Sanitation Permit)</i>		
	CAT A - Hotels	Per Annum	500.00
	CAT B - Budget Hotels/Gueshouses/Hostels	Per Annum	300.00
	CAT C - Restuarants/Chop Bars/Food Joints	Per Annum	250.00
	CAT D - Bakeries	Per Annum	200.00
	CAT E - Health Facilities	Per Annum	200.00
	CAT F - Herbal Centres	Per Annum	250.00
	CAT G - Private Laboratories	Per Annum	500.00
	CAT H - Cold Storage Facilities	Per Annum	500.00
	CAT I - Bottle/Sachet Water Producers	Per Annum	500.00
	CAT J - Educational Institutions (Public/Private)	Per Annum	200.00
	CAT K - Poultry/Live Stock - Large Scale (Homes)	Per Annum	350.00
	CAT L - Poultry/Live Stock - Small Scale (Farms)	Per Annum	500.00
	CAT L - Car Washing Bay	Per Annum	250.00
	CAT M - Industrial Establishments	Per Annum	3,000.00

CoA Code	Fees Revenue Item Description	Unit	2026 Approved Fees (GH¢ Gp)
	Health Screening Certification		
	CAT A - Staff of the Food Processing Companies (eg. Flour Mills, Fanmilk, etc)	Per Head	10.00
	CAT B - Staff of the Hotels, Guesthouse, Restaurants	Per Head	10.00
	CAT C - Staff of the Chop and Drinking Bar	Per Head	10.00
	Disinfection Services (Certification Fee)		
	CAT A - Hotel, Guesthouses, Motels, Hostels, etc.	Per Activity	500.00
	CAT B - Public Institutions, Schools, Hospitals, etc.	Per Activity	500.00
	CAT C - Poultry Farm	Per Activity	500.00
	CAT D - Residential Premises	Per Activity	500.00
	CAT E - Infectious Disease Cases	Per Activity	500.00
	CAT F - Derating in all Category of Premises	Per Activity	500.00
	Slaughtehouse Operations		
	CAT A - Slaughtering of Small Animals - Sheep/Goat etc.	Per Animal	10.00
	CAT B - Slaughtering of Large and Difficult Animals - Cattle/Pig	Per Animal	20.00
	CAT C - Exportation of animals (Outside the Metro Area) - Goat/Sheep, etc	Per Animal	10.00
	CAT D - Slaughterhouse User Fee	Per Year	1,000.00
	Registration of Premises for Rearing of Livestock/Poultry		
	CAT A - Livestock	Per Site	100.00
	CAT B - Poultry	Per Site	120.00
	CAT C - Others	Per Site	100.00
	Transportation - Lorry Park/Open Space		
	Lorry Park User Fee		
	CAT A - Zenith Lorry Park	Per Day	20.00
	CAT B - Car Dealers Park/Garage	Per Day	20.00
	CAT C - All Other Street Parks	Per Day	20.00
	CAT D - Harbour Taxi Rank	Per Day	20.00
	CAT E - Cargo Park	Per Day	20.00
	CAT F - All Other Lorry Parks	Per Day	20.00
	CAT G - Hiring of S.T.M.A. Lorry Park/Parks	Per Day	100.00
	Lorry Park Entry/Tolls		
	CAT A - 1 to 10 Tons (Trotro and Mummy Trucks)	Per Day	3.00
	CAT B - Long Distance Vehicles	Per Day	3.00
	CAT C - Articulated Truck (Daily Parking)	Per Day	3.00
	CAT D - Articulated Truck (Entry fee)	Per Day	3.00
	CAT E - Taxi	Per Day	2.00
	CAT F - Cargo (Large Size-7 Tons)	Per Day	3.00
	CAT G - Cargo (Small Size-3 Tons)	Per Day	3.00

3470	LOCAL GOVERNMENT BULLETIN, 17TH JULY, 2026		
CoA Code	Fees Revenue Item Description	Unit	2026 Approved Fees (GH¢ Gp)
	Franchise Transport Terminals		
	<i>Lorry Park Tolls</i>		
	CAT A - Taxi	Per Day	2.00
	CAT B - Mini Buses(8-33 Seater)	Per Day	4.00
	CAT C - Buses (34-44)	Per Day	5.00
	CAT D - Heavy Buses (45 Seater and Above)	Per Day	5.00
	<i>Conveynce</i>		
	Single Axle	Per Trip	5.00
	Double Axle	Per Trip	10.00
	<i>Concession for Terminal Operation</i>		
	CAT "A" - Old Axim Station	Per Month	300.00
	CAT "B" - Tarkwa Station	Per Month	400.00
	<i>Royalties for Terminal Operation</i>	Per Month	0.60
	<i>On - Street Parking - Short Period</i>		
	CAT A - All Types Vehicles for a Single Slot	Per Hour	3.00
	<i>On - Street Parking Lot - Monthly Fee</i>		
	CAT A - Corporate Agencies Allocated	Per Month/Slot	500.00
	CAT B - Market Circle - (Shop Owners)	Per Month/Slot	350.00
	<i>Stickers</i>		
	CAT A - Embosement on Taxi	Per	45.00
	CAT B -		
	Marriage and Divorce Fees		
	<i>Marriage</i>		
	CAT A - Marriage Certificate (Customary) - Resident	Per Registration	200.00
	CAT B - Marriage Certificate (Customary) - Foreign	Per Registration	500.00
	CAT C - Marriage Certificate (Ordinance) - Cap 127	Per Registration	200.00
	CAT D - Certified True Copy	Per Document	200.00
	CAT E - Filling of Notice/Caveat	Per Case	100.00
	CAT F - 3rd Party Authentication of Marriage Certificate	Per Document	200.00
	CAT G - Search Fees (for Marriage Registration)	Per Search	100.00
	CAT H - Register's Certificate (Certificate of Marriage)	Per Document	200.00
	CAT I - Marriage Celebration	Per Case	300.00
	<i>Divorce</i>		
	CAT A - Divorce Certificate (Customary)	Per Registration	1,000.00
	CAT B - Certified True Copy	Per Document	100.00
	<i>Other Fees</i>		
	CAT A - Licencing of Churches for Marriage (Premises)	Per Church	1,000.00
	CAT B - Spinster/Bachelor Certificate	Per Document	150.00
	Market Fees		
	Market Tolls (Daily/Night)	Per Day	1.50
	Hawkers	Per Day	1.50

CoA Code	Fees Revenue Item Description	Unit	2026 Approved Fees (GH¢ Gp)
	Exportation/Conveyance		
1.	Fish (Large Basket)	Per Good	1.00
2.	Fish (Small Basket)	Per Good	0.50p
3.	Sugar Cane (Head Load)	Per Good	0.50p
4.	Yam (Per 100 Tubers)	Per Good	1.5p
5.	Gari/Maize (Maxi Bag)	Per Good	1.00
6.	Gari/Maize (Mini Bag)	Per Good	0.50p
7.	Cassava (Maxi Bag)	Per Good	1.00
8.	Cassava (Mani Bag)	Per Good	1.50p
9.	Cane (Bundle)	Per Good	0.50p
10.	Beans/Groundnut (Maxi Bag)	Per Good	1.50p
11.	Beans/Groundnut (Mani Bag)	Per Good	1.00
12.	Charcoal (Per Bag)	Per Good	0.50p
13.	Others: All Other Items	Per Good	1.00
14.	Edible Oil (Per Large Drum)	Per Good	1.50p
15.	Edible Oil (Per Small Drum)	Per Good	0.50p
	Waste Management Fees		
	<i>Liquid Waste Management Services by STMA</i>		
	CAT A - 14,000 ltr and Above	Per Trip	900.00
	CAT B - 8,000 ltr - 13,999 ltr	Per Trip	800.00
	<i>Dislogging of Cesspit Emptyier</i>		
	CAT A - Assembly Emptyier - Within STMA	Per Trip	300.00
	CAT B - Assembly Emptyier - Outside STMA	Per Trip	400.00
	<i>Tipping Fee (Liquid Waste)</i>		
	CAT A - 14,000 ltr and Above	Per Tip	50.00
	CAT B - 13,999 ltr and Below	Per Tip	40.00
	CAT C - Prisons	Per Trip	20.00
	<i>Entry Fee for Public Toilets</i>		
a.	Aqua Privy	Per Visit	1.00
b.	Water Close (W/C)	Per Visit	1.00
c.	Water Close (W/C) - Public Private Partnership	Per Visit	1.00
	<i>Franchise - Public Toilet Operators</i>		
	CAT "A" -	Per Month	150.00
	CAT "B" -	Per Month	130.00
	CAT "C" -	Per Month	100.00
	CAT "D" -	Per Month	90.00
	CAT "E" -	Per Month	80.00
	CAT "F" -	Per Month	75.00
	CAT "G" -	Per Month	72.00
	<i>Entry Fee for Public Toilets</i>	Per Month	63.00
	CAT "I" -	Per Month	50.00
	CAT "J" -	Per Month	40.00
	CAT "K" -	Per Month	30.00

CoA Code	Fees Revenue Item Description	Unit	2026 Approved Fees (GH¢ Gp)
	A Toilet Operators	Per Month	100.00
	Private Urinal Operators	Per Month	50.00
	Solid Waste Management Services		
	CAT A - Door-to-Door Refuse Collection (Service Charges) - First Class Area	Per Month	130.00
	CAT B - Door-to-Door Refuse Collection (Service Charges) - Second Class Area	Per Month	100.00
	CAT C - Door-to-Door Refuse Collection (Service Charges) - Third Class Area	Per Month	80.00
	CAT "D" - Communal Container Services - (23m³)	Per Lift	60.00
	CAT "E" - Communal Container Services - (15m³)	Per Lift	50.00
	CAT "F" - Communal Container Services - (12m³)	Per Lift	40.00
	CAT "G" - Communal Container Services - (10m³)	Per Lift	30.00
	CAT H - Container Lifting - Large	Per Lift	250.00
	CAT I - Container Lifting - Small	Per Lift	160.00
	CAT J - Container Lifting - Industrial	Per Lift - m³	20.00
	CAT K - Pay - As - You - Dump (Small Polythene)	Per Dump	0.50 p
	CAT L - Pay - As - You - Dump (Medium Polythene)	Per dump	1.00
	CAT M - Pay - As - You - Dump (Large Polythene)	Per Dump	2.00
	CAT N - Pay -As- You - Dump (Communal Containers)	Per Dump	1.00
	CAT O - Tipping Fee - Solid (Compaction/Skip/ Roll-on Roll-off Trucks)	Per Tip	30.00
	CAT P - Tipping Fee - Solid (Aboboya)		10.00
	Industrial Waste		
	CAT "A" - Normal Waste - Double Axle Truck	Per Tip	70.00/Cubic
	CAT "B" - Normal Waste - 1 & 1.5 Axle Truck	Per Tip	40.00/Cubic
	CAT "C" - Normal Waste - Pick-up/Kia Truck (Other Assemblies)	Per Tip	30.00/Cubic
	Specialised Waste		
	CAT "A" - Double Axle Truck		Per International Standards
	CAT "B" - 1 & 1.5 Axle Truck		Per International Standards
	CAT "C" - Pick-up/Kia Truck		Per International Standards
	Registration of Solid Waste Management Operators	Per Annum	1,500.00
	Registration of Liquid Waste Management Operators	Per annum	800.00
	Franchise Fee for Solid Waste Contractors	Per Month	1,000.00

LOCAL GOVERNMENT BULLETIN, 17TH JULY, 2026				3473
CoA Code	Fees Revenue Item Description	Unit	2026 Approved Fees (GH¢ Gp)	
	Other Fees			
	<i>Dog Licence</i>			
	CAT "A" - Exotic Breed	Per Annum	50.00	
	CAT "B" - Local Breed	Per Annum	10.00	
	Bicycle Hiring/Owners			
1.	Bicycle Hiring Operator	Per Annum	10.00	
2.	Private Bicycle Owners	Per Annum	5.00	
	Road Block	Per Day	300.00	
	House Numbering Plate			
1.	Commercial Property	Per Bill	To be Fixed	
2.	Residential Property	Per Bill	To be Fixed	
	Registration of Non- Governmental Organisation (NGO/CBO)/NPO'S			
1.	<i>Registration of NGO/CBO</i>	Per Annum	200.00	
	National		600.00	
	Region		240.00	
	District		s120.00	
	Registration of Daycare Centres			
	CAT A - Grade 1	Per Registration	300.00	
	CAT B - Grade 2	Per Registration	200.00	
	CAT C - Grade 3	Per Registration	150.00	
	<i>Renewal of Daycare Centres</i>	50% of Cost of Registration		
	Dance/Concert/Crusade	Per Day	30.00	
	Extension of Hours	Per Hour	20.00	
	Search Fee (General Information)	Per Document	30.00	
	Sale of Contract Documents			
1.	Contract within Entity Head Threshold	Per Sale	200.00	
2.	Contract within Entity Tender Committee	Per Sale	500.00	
3.	Contract Above Entity Tender Committee	Per Sale	1,000.00	
	Water Vendors	Per	20.00	
	Pre-Agreement Commitment/Signing Fees (MOU's)	Per MOU	5,000.00	
	Fish Mongers	Per Month	10.00	

IMPOSITION OF RATES FOR RATE PAYER OFFENCES - FINES REVENUE ITEMS - FINES AND PENALTIES

CoA Code	Fees Revenue Item	Unit	Approved Fees 2026 (GH¢ Gp)
Burial (Cemetery) Fees			
	Grave Space Reservation (Life) - Public Cemetery		
	CAT A - Grave Space Allocation for a Living Person	Per Allocation	4,000.00
	CAT B - Renewal/Maintenance of Reserved Grave Space	Per Annum	2,000.00
Grave Space Allocation			
	CAT A - Grave Space Allocation for a Deceased Person - VIP	Per Burial	4,000.00
	CAT B - Grave Space Allocation for a deceased person - Others	Per Burial	2,000.00
Grave Space Maintenance			
	CAT A - VIP Zone Grave Spaces	Per Annum	500.00
	CAT B - Other Grave Spaces Per annum		200.00
Vault Fees			
	CAT A - Concrete Vault with Building	Per Burial	5,000.00
	CAT B - Concrete Vault with Iron Bars/Chain Fencing	Per Burial	3,500.00
Cremation Fees			
	CAT A - Ghanaians	Per Burial	2,000.00
	CAT B - Non - Ghanaians	Per Burial	3,000.00
Other Burial Fees			
	CAT A - Exportation of Corpse (Outside Metropolitan Assembly)	Per Export	1,000.00
	CAT B - Exportation of Corpse (Outside Ghana)	Per Burial	2,000.00
	CAT C - Burial at Home Permit	Per Burial	36,000.00
	CAT D - Exhumation of Corpse (Excluding Other Cost)	Per Order	1,000.00
	CAT E - Public Cemetery Entry Fee (Group Fee to Perform Rites)	Per Visit	200.00
	CAT F - Fee for Artisan Operation	Per Burial	1,000.00
Environmental Health Inspection and Certification			
	CAT A - Certification Application Fees	Per Application	100.00
	CAT B - Inspection Fees	Per Visit	200.00

CoA Code	Fees Revenue Item	Unit	Approved Fees 2026 (GH¢ Gp)
Suitability Report and Certification			
	CAT A - Hotels	One Time	1,000.00
	CAT B - Budget Hotels/Guesthouses/Hostels	One Time	500.00
	CAT C - Restuarants/Chop Bars/Food Joints	One Time	500.00
	CAT D - Bakeries	One Time	250.00
	CAT E - Health Facilities	One Time	500.00
	CAT F - Herbal Centres	One Time	500.00
	CAT G - Private Laboratories	One Time	1,000.00
	CAT H - Cold Storage Facilities	One Time	1,000.00
	CAT I - Bottle/Sachet Water Producers	One Time	1,000.00
	CAT J - Educational Institutions (Public/Private)	One Time	500.00
	CAT K - Poultry/Live Stock - Large Scale (Homes)	One Time	500.00
	CAT L - Poultry/Live Stock - Small Scale (Farms)	One Time	1,000.00
	CAT M - Car Washing Bay	One Time	500.00
	CAT N - Industrial Establishments	One Time	5,000.00
Suitability Certification Renewal (Sanitation Permit)			
	CAT A - Hotels	Per Annum	500.00
	CAT B - Budget Hotels/Guesthouses/Hostels	Per Annum	300.00
	CAT C - Restuarants/Chop Bars/Food Joints	Per Annum	250.00
	CAT D - Bakeries	Per Annum	200.00
	CAT E - Health Facilities	Per Annum	200.00
	CAT F - Herbal Centres	Per Annum	250.00
	CAT G - Private Laboratories	Per Annum	500.00
	CAT H - Cold Storage Facilities	Per Annum	500.00
	CAT I - Bottle/Sachet Water Producers	Per Annum	500.00
	CAT J - Educational Institutions (Public/Private)	Per Annum	200.00
	CAT K - Poultry/Live Stock - Large Scale (Homes)	Per Annum	350.00
	CAT L - Poultry/Live Stock - Small Scale (Farms)	Per Annum	500.00
	CAT L - Car Washing Bay	Per Annum	250.00
	CAT M - Industrial Establishments	Per Annum	3,000.00
Health Screening Certification			
	CAT A - Staff of the Food Processing Companies (Eg. Flour Mills, Fanmilk, etc)	Per Head	10.00
	CAT B -Staff of the Hotels, Guesthouse, Restaurants.	Per Head	10.00
	CAT C - Staff of the Chop and Drinking Bar	Per Head	10.00
Disinfection Services (Certification Fee)			
	CAT A - Hotel, Guesthouses, Motels, Hostels, etc.	Per Activity	500.00
	CAT B - Public Institutions, Schools, Hospitals, etc.	Per Activity	500.00
	CAT C - Poultry Farm	Per Activity	500.00
	CAT D - Residential Premises	Per Activity	500.00
	CAT E - Infectious Disease Cases	Per Activity	500.00
	CAT F - Derating in all Category of Premises	Per Activity	500.00

CoA Code	Fees Revenue Item	Unit	Approved Fees 2026 (GH¢ Gp)
Slaughterhouse Operations			
	CAT A - Slaughtering if Small Animals - Sheep/Goat etc.	Per Animal	10.00
	CAT B - Slaughtering of Large and Difficult Animals - Cattle/Pig	Per Animal	20.00
	CAT C - Exportation of Animals (Outside the Metro Area) - Goat/Sheep, etc	Per Animal	10.00
	CAT D - Slaughterhouse User Fee	Per Year	1,000.00
Registration of Premises for Rearing of Livestock/Poultry			
	CAT A - Livestock	Per Site	100.00
	CAT B - Poultry	Per Site	120.00
	CAT C - Others	Per Site	100.00
Transportation - Lorry Park/Open Space			
Lorry Park User Fee			
	CAT A - Zenith Lorry Park	Per Day	20.00
	CAT B - Car Dealers Park/Garage	Per Day	20.00
	CAT C - All Other Street Parks	Per Day	20.00
	CAT D - Harbour Taxi Rank	Per Day	20.00
	CAT E - Cargo Park	Per Day	20.00
	CAT F - All Other Lorry Parks	Per Day	20.00
	CAT G - Hiring of S.T.M.A. Lorry Park/Parks	Per Day	100.00
Lorry Park Entry/Tolls			
	CAT A - 1 To 10 Tons (Trotro And Mummy Trucks)	Per Day	3.00
	CAT B - Long Distance Vehicles	Per Day	3.00
	CAT C - Articulated Truck (Daily Parking)	Per Day	3.00
	CAT D - Articulated Truck (Entry Fee)	Per Day	3.00
	CAT E - Taxi	Per Day	2.00
	CAT F - Cargo (Large Size-7 Tons)	Per Day	3.00
	CAT G - Cargo (Small Size-3 Tons)	Per Day	3.00
Franchise Transport Terminals			
Lorry Park Tolls			
	CAT A - Taxi	Per Day	2.00
	CAT B - Mini Buses(8-33 Seater)	Per Day	4.00
	CAT C - Buses (34-44)	Per Day	5.00
	CAT D - Heavy Buses (45 Seater And Above)	Per Day	5.00
Conveynce			
	Single Axle	Per Trip	5.00
	Double Axle	Per Trip	10.00
Concession For Terminal Operation			
	Category "A" - Old Axim Station	Per Month	300.00
	Category "B" - Tarkwa Station	Per Month	400.00

CoA Code	Fees Revenue Item	Unit	Approved Fees 2026 (GH¢ Gp)
	Royalties For Terminal Operation	Per Month	0.60
	On - Street Parking - Short Period		
	CAT A - All Types Vehicles For A Single Slot	Per Hour	3.00
	On - Street Parking Lot - Monthly Fee		
	CAT A - Corporate Agencies Allocated	Per Month/Slot	500.00
	CAT B - Market Circle - (Shop Owners)	Per Month/Slot	350.00
	Stickers		
	CAT A - Embossement On Taxi	Per	45.00
	CAT B -		
	Marriage And Divorce Fees		
	Marriage		
	CAT A - Marriage Certificate (Customary) - Resident	Per Registration	200.00
	CAT B - Marriage Certificate (Customary) - Foreign	Per Registration	500.00
	CAT C - Marriage Certificate (Ordinance) - Cap 127	Per Registration	200.00
	CAT D - Certified True Copy	Per Document	200.00
	CAT E - Filling Of Notice/Caveat	Per Case	100.00
	CAT F - 3rd Party Authentication of Marriage Certificate	Per Document	200.00
	CAT G - Search Fees (For Marriage Registration)	Per Search	100.00
	CAT H - Register's Certificate (Certificate of Marriage)	Per Document	200.00
	Cat I - Marriage Celebration	Per Case	300.00
	Divorce		
	CAT A - Divorce Certificate (Customary)	Per Registration	1,000.00
	CAT B - Certified True Copy	Per Document	100.00
	Other Fees		
	CAT A - Licencing of Churches For Marriage (Premises)	Per Church	1,000.00
	CAT B - Spinster/Bachelor Certificate	Per Document	150.00
	Market Fees		
	Market Tolls (Daily/Night)	Per Day	1.50
	Hawkers	Per Day	1.50
	Exportation/Conveyance		
1.	Fish (Large Basket)	Per Good	1.00
2.	Fish (Small Basket)	Per Good	0.50p
3.	Sugar Cane (Head Load)	Per Good	0.50p
4.	Yam (Per 100 Tubers)	Per Good	1.5p
5.	Gari/Maize (Maxi Bag)	Per Good	1.00
6.	Gari/Maize (Mini Bag)	Per Good	0.50p
7.	Cassava (Maxi Bag)	Per Good	1.00
8.	Cassava (Mani Bag)	Per Good	1.50p
9.	Cane (Bundle)	Per Good	0.50p
10.	Beans/Groundnut (Maxi Bag)	Per Good	1.50p

3478	LOCAL GOVERNMENT BULLETIN, 17TH JULY, 2026		
CoA Code	Fees Revenue Item	Unit	Approved Fees 2026 (GH¢ Gp)
11.	Beans/Groundnut (Mani Bag)	Per Good	1.00
12.	Charcoal (Per Bag)	Per Good	0.50p
13.	Others: All Other Items	Per Good	1.00
14.	Edible Oil (Per Large Drum)	Per Good	1.50p
15.	Edible Oil (Per Small Drum)	Per Good	0.50p
	Waste Management Fees		
	Liquid Waste Management Services by Stma		
	CAT A - 14,000 Ltr and Above	Per Trip	900.00
	CAT B - 8,000 Ltr - 13,999 Ltr	Per Trip	800.00
	Dislogging of Cesspit Eemptier		
	CAT A - Assembly Eemptier - Within Stma	Per Trip	300.00
	CAT B - Assembly Eemptier - Outside Stma	Per Trip	400.00
	Tipping Fee (Liquid Waste)		
	CAT A - 14,000 Ltr And Above	Per Tip	50.00
	CAT B - 13,999 Ltr And Below	Per Tip	40.00
	CAT C - Prisons	Per Trip	20.00
	Entry Fee For Public Toilets		
A.	Aqua Privy	Per Visit	1.00
B.	Water Close (W/C)	Per Visit	1.00
C.	Water Close (W/C) - Public Private Partnership	Per Visit	1.00
	Franchise - Public Toilet Operators		
	Category "A" -	Per Month	150.00
	Category "B" -	Per Month	130.00
	Category "C" -	Per Month	100.00
	Category "D" -	Per Month	90.00
	Category "E" -	Per Month	80.00
	Category "F" -	Per Month	75.00
	Category "G" -	Per Month	72.00
	Entry Fee For Public Toilets	Per Month	63.00
	Category "I" -	Per Month	50.00
	Category "J" -	Per Month	40.00
	Category "K" -	Per Month	30.00
	Private Toilet Operators	Per Month	100.00
	Private Urinal Operators	Per Month	50.00
	Solid Waste Management Services		
	CAT A - Door-To-Door Refuse Collection (Service Charges) - First Class Area	Per Month	130.00
	CAT B - Door-To-Door Refuse Collection (Service Charges) - Second Class Area	Per Month	100.00
	CAT C - Door-To-Door Refuse Collection (Service Charges) - Third Class Area	Per Month	80.00
	CAT "D" - Communal Container Services - (23m³)	Per Lift	60.00
	CAT "E" - Communal Container Services - (15m³)	Per Lift	50.00

CoA Code	Fees Revenue Item	Unit	Approved Fees 2026 (GH¢ Gp)
	CAT "F" - Communal Container Services - (12m³)	Per Lift	40.00
	CAT "G" - Communal Container Services - (10m³)	Per Lift	30.00
	CAT H - Container Lifting - Large	Per Lift	250.00
	CAT I - Container Lifting - Small	Per Lift	160.00
	CAT J - Container Lifting - Industrial	Per Lift - m³	20.00
	CAT K - Pay - As - You - Dump (Small Polythene)	Per Dump	0.50 P
	CAT L - Pay - As - You - Dump (Medium Polythene)	Per Dump	1.00
	CAT M - Pay - As - You - Dump (Large Polythene)	Per Dump	2.00
	CAT N - Pay -As- You - Dump (Communal Containers)	Per Dump	1.00
	CAT O - Tipping Fee - Solid (Compaction/Skip/Roll-On Roll-Off Trucks)	Per Tip	30.00
	CAT P - Tipping Fee - Solid (Aboboya)		10.00
	Industrial Waste		
	Category "A" - Normal Waste - Double Axletruck	Per Tip	70.00/Cubic
	Category "B" - Normal Waste - 1 & 1.5 Axle Truck	Per Tip	40.00/Cubic
	Category "C" - Normal Waste - Pick-Up/Kia Truck (Other Assemblies)	Per Tip	30.00/Cubic
	Specialised Waste		
	Category "A" - Double Axletruck	Per International Standards	
	Category "B" - 1 & 1.5 Axle Truck	Per International Standards	
	Category "C" - Pick-Up/Kia Truck	Per International Standards	
	Registration Of Solid Waste Management Operators	Per Annum	1,500.00
	Registration Of Liquid Waste Management Operators	Per Annum	800.00
	Franchise Fee For Solid Waste Contractors	Per Month	1,000.00
	Other Fees		
	Dog Licence		
	Category "A" - Exotic Breed	Per Annum	50.00
	Category "B" - Local Breed	Per Annum	10.00
	Bicycle Hiring/Owners		
1.	Bicycle Hiring Operator	Per Annum	10.00
2.	Private Bicycle Owners	Per Annum	5.00
	Road Block	Per Day	300.00
	House Numbering Plate		
1.	Commercial Property	Per Bill	To Be Fixed
2.	Residential Property	Per Bill	To Be Fixed
	Registration Of Non- Governmental Organisation (Ngo/Cbo)/Npo's		
1.	Registration of Ngo/Cbo	Per Annum	200.00
	National		600.00
	Region		240.00
	District		120.00
	Registration of Daycare Centres		
	CAT A- Grade 1	Per Registration	300.00
	CAT B - Grade 2	Per Registration	200.00
	CAT C- Grade 3	Per Registration	150.00
	Renewal Of Daycare Centres	50% of Cost of Registration	
	Dance/Concert/Crusade	Per Day	30.00
	Extension of Hours	Per Hour	20.00
	Search Fee (General Information)	Per Document	30.00

CoA Code	Fees Revenue Item	Unit	Approved Fees 2026 (GH¢ Gp)
	Sale Of Contract Documents		
1.	Contract Within Entity Head Threshold	Per Sale	200.00
2.	Contract Within Entity Tender Committee	Per Sale	500.00
3.	Contract Above Entity Tender Committee	Per Sale	1,000.00
	Water Vendors	Per	20.00
	Pre-Agreement Commitment/Signing Fees (Mou's)	Per Mou	5,000.00
	Fish Mongers	Per Month	10.00

IMPOSITION OF RATES FOR RATE PAYER OFFENCES - FINES REVENUE ITEMS - FINES AND PENALTIES

Code Code	Revenue Item Description	Unit	Approved Fee 2026 (GH¢ Gp)
	Building Offences		
	CAT A - Penalty for development without Permit	Per Case	1,000.00
	CAT B - Occupying New Building without Occupancy Certificate - CoH)	Per Case	900.00
	CAT C - Penalty for operating Temporary Structure without Permit	Per Case	200.00
	CAT D - Penalty for Renovation/Refurbishment without Permit	Per Case	700.00
	CAT E - Development at Unauthorised Places/Unbuildable Places	Per Case	1,000.00
	CAT F - Penalty for Violating "STOP WORK" order by STMA	Per Case	500.00
	CAT G - Penalty for Installing Mast (Radio, TV, Internet, etc.) Without Permit	Per Case	1,000.00
	Advertisement Offenses		
	CAT A - Wrongful Sitting of Advertisement	Per Case	1,000.00
	CAT B - Placement of Advertisement without Permit	Per Case	1,000.00
	Environmental Health/Safety/Sanitation Offences		
	Use of Unauthorised Places		
	CAT A - Defecating at Unauthorized Places	Per Case	300.00
	CAT B - Urinating at Unauthorized Places	Per Case	300.00
	CAT C - Selling Food at Unhygienic Places - Food Vendor	Per Case	100.00
	CAT D - Selling Food at Unhygienic Places - Chopbar	Per Case	200.00
	CAT E - Selling Food at Unhygienic Places - Restaurant	Per Case	400.00
	Indiscriminate Disposal/Burning of Refuse		
	CAT A - Disposing and Burning in an Industrial Area	Per Case	1,500.00
	CAT B - Disposing and Burning in a Commercial Area	Per Case	1,000.00
	CAT C - Disposing and Burning in a Residential Area	Per Case	600.00
	CAT D - Disposing and Burning in Other Areas	Per Case	400.00
	Weeds and Trees Care		
	CAT A - Overgrown of Weeds in Premises - Business/ Commercial Area	Per Case	800.00
	CAT B - Overgrown of Weeds in Premises - Residential Area	Per Case	600.00
	CAT C - Cutting of Trees without Permit - Business/ Commercial Area	Per Case	700.00
	CAT D - Cutting of Trees without Permit - Residential Area	Per Case	500.00
	CAT E - Refusal to Re-plant Damaged Trees	Per Case	2,000.00

Code Code	Revenue Item Description	Unit	Approved Fee 2026 (GH¢ Gp)
Impounding Offenses			
	CAT A - Stray Animals - Cattles, Pigs, Donkeys,	Per Animal	1,000.00
	CAT B - Stray Animals - Dogs, Sheeps, Goats	Per Animal	50.00
	CAT C - Feeding of the Animals	Per Day	20.00
	CAT D - Vehicles Parked at Unauthorised Places (Impounds by Metro Guards)	Per Case	100.00
Other Environmental/Sanitation Offenses			
	CAT A - Excessive Noise Making	Per Case	1,000.00
	CAT B - Selling of Expired/Rotten Foods	Per Product	500.00
	CAT C - Selling of Food without Medical Certification - Food Vendors	Per Staff	100.00
	CAT D - Selling of Food without Medical Certification - Restaurants/Companies	Per Staff	400.00
	CAT E - Littering	Per Case	200.00
	CAT F - Allowing/Connecting Effluent to Public Drains/ Spaces - Business	Per Case	1,500.00
	CAT G - Allowing/Connecting Effluent to Public Drains/ Spaces - Household	Per Case	1,000.00
	CAT H - Presence of Pests/Vectors on Premises - Business Area	Per Case	1,000.00
	CAT I - Presence of Pests/Vectors on Premises - Household Area	Per Case	600.00
	CAT J - Slaughtering Animal at Unapproved Facilities and Locations	Per Animal	500.00
	CAT K - Exposure of Food to Flies and Dust	Per Case	200.00
	CAT L - Allowing Unprotected Hand Dug Well on Premises	Per Case	600.00
	CAT M - Premises without Toilet Facility (ies) - Commercial Vuilding	Per Case	1,500.00
	CAT N - Premises without Toilet Facility (ies) - Residential Building	Per Case	1,000.00
	CAT O - Sitting of Poultry Farm at Locations without Permit	Per Case	600.00
	CAT P - Allowing Reasonable Preventable Conditions (RPCs) - Industrial	Per Case	1,200.00
	CAT Q - Allowing Reasonable Preventable Conditions (RPCs) - Commercial	Per Case	800.00
	CAT R - Allowing Reasonable Preventable Onditions (RPCs) - Residential	Per Case	500.00
Spot Fine			
	Category "A" (Defaecating at Unauthorised Places)	Per Case	200.00
	Category "B" (Dumping of Refuse at Unauthorised Places)	Per Case	200.00
	Category "C" (Night Dumping)	Per Case	300.00
	Category "D" (selling at Unauthorized Places/Pavement)	Per Case	200.00
	Category "E" (Noise Nuisance-seizure of Equipment)	Per Case	300.00
	Failure to Undertake Suitability Inspection b/f Commencement of Business	Per Case	500.00
Other Fines and Penalties			
	CAT A - Removal of Property Identification Number	Per Case	100.00
	CAT B - Removal/Defacing/Destruction of Street Name Signage	Per Case	500.00
	CAT C - Destruction of Street Light Poles and Other Road Furniture	Per Case	1,000.00
	CAT D - Posting of Bills/Posters at Unauthorised Places	Per Case	100.00
	CAT E - Failure to Pay Rate and Fees by September/Incitng a Person not to Pay. Per case		1,000.00

Code Code	Revenue Item Description	Unit	Approved Fee 2026 (GH¢ Gp)
	CAT F - Refusal by a Revenue Collector/Company to Render Accounts within Time	Per Case	1,000.00
	CAT G - Failure to Vaccinate Dogs	Per Dog	200.00
	CAT H - Operating a Business without Registration from STMA	Per Case	250.00
	CAT I - Road Block without Permit	Per Case	300.00
	CAT J - Retrieval of Seized Tools/Machinery/Items/etc.	Per Seizure	300.00
	Penalty Charges for Daycare Centres	Per Year	
	CAT A - Grade 1	Per Year	180.00
	CAT B - Grade 2	Per Year	120.00
	CAT C - Grade 3	Per Year	100.00
	Penalty Charges For Renewal of NPO'S Registration	Per Year	300.00
	Traffic Offences		
	CAT A - Parking/Off loading/Turning at Unauthorised Places - Heavy Vehicles	Per Case	800.00
	CAT B - Parking/Off loading/Turning at Unauthorised Places - Light Vehicles	Per Case	500.00
	CAT C - Riding Bicycles, Motor, Tricycles on Unauthorised Places/Walkways	Per Case	450.00
	CAT D - Vehicle Clamping Charges - Heavy Duty Vehicles	Per Case	500.00
	CAT E - Vehicle Clamping Charges - Light Vehicles	Per Case	200.00
	CAT F - Vehicle Clamping Charges - Taxi, Motorbikes, Tricycles, etc.	Per Case	100.00
	CAT G - Refusal to Obtain Vehicle Stickers/Embossment/ Drivers License	Per Case	150.00
	CAT H - Unauthorised diversions - River Bodies and Drains	Per Case	1,000.00
	CAT I - Unauthorised Activities - Quarry Operations, Sand Weaning, etc.	Per Case	1,500.00
	CAT J - Washing of Vehicles on Public Roads	Per Case	300.00
	CAT K - Creating Unauthorised Station	Per Case	300.00
	CAT L - Neglecting Traffic Signs	Per Case	300.00
	CAT M - Picking Passengers at Unauthorised Places or Areas	Per Case	300.00
	CAT N - Uncovered Vehicles Loads of Sand, Stones, Gravels, Sawdust, etc	Per Case	300.00
	CAT O - No Stopping or Parking at Unauthorised Place	Per Case	300.00
	CAT P - No U-Turn at Unauthorised Place	Per Case	300.00
	CAT Q - Failing to Produce Taxi Driver Lincense	Per Case	300.00
	CAT R - Failing to Carry your Taxi Driver Lincense	Per Case	300.00
	CAT S - Parking o the Walkway or Pavement	Per Case	300.00
	Traffic Offence		
	Clamping Charges (Obstraction/No Parking)		
1.	Saloon Cars - Taxi	Per Case	150.00
2.	Light Duty Vehicles including Mini Buses - 4x4,Trotro, etc	Per Case	300.00
3.	Heavy Duty Vehicles - Trucks	Per Case	200.00
	Towing Charges		
1.	Saloon Cars	Per Case	500.00
2.	Light Duty Vehicles including Mini Buses	Per Case	700.00
3.	Heavy Duty Vehicles	Per Case	1,000.00
	Rent Charges (After 7days in Custody of Assembly)	Per Case	5.00 Per Day
	Auction of Vehicle (After 3months in Custody of Assembly)	Per Case	Market Value
	Towing License		
1.	Registration Sticker	Per Case	50.00

Alhassan Yakubu Mohammed
Metro. Co-ordinating Director

Rt. Hon. Patrick Bremphoh
Presiding Member