



REPUBLIC OF GHANA

LOCAL GOVERNMENT BULLETIN

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2022

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Imposition of Rates and Fee-Fixing Resolution, 2022 — **Keta Municipal Assembly** 00

GENERAL

IMPOSITION OF RATES AND FEE-FIXING RESOLUTION FOR 2022 KETA MUNICIPAL ASSEMBLY

LOCAL GOVERNANCE ACT 2016, ACT 936, SECTION 144-147

The making and levying of the following rates for the Financial Year 1st January to December, 2022 has been fixed by the rating Authority in the Municipality.

Under Section 96 (4)

A basic rate of GH¢ 5.00 flat payable by all persons, or above 18 years who reside within or own immovable property within the area of authority of Keta Municipal Assembly.

Under Section 96 (3a) and (6) of Act 936

Additionally, a property rate of the amount as shown below shall be payable by owners of any immovable property within the jurisdiction of the Keta Municipal Assembly.

8.0 SCHEDULE II: REVENUE UPPER LIMITS**8.1 LICENCES/PERMITS****8.1.1 BUSINESS LICENCES**

<i>Main Item</i>	<i>Sub Item</i>	<i>CoA Code</i>	<i>Description of Item</i>	<i>Frequency/ Measure</i>	<i>Municipal</i>	<i>2022</i>
1		1422111	Abattoir (Private)	Per Annum		
			CAT F - Slaughterhouse (Keta & Abor)		252.00	200.00
			CAT G - Others		126.00	120.00
2		1422011	Adinkra Designers/Kente/ Smock Weavers & Sellers	Per Annum		
			CAT D - Weavers & Sellers (Medium)		280.00	180.00
			CAT E - Weavers Only (Medium)		140.00	90.00
			CAT F - Sellers Only (Medium)		210.00	150.00
			CAT G - Weavers & Sellers (Small)		126.00	80.00
			CAT H - Weavers Only (Small)		105.00	60.00
			CAT I - Sellers Only (Small)		98.00	50.00
3		1422046	Advertising Companies	Per Annum		
			CAT A - Platinum (Minimum of 10 Staff)		2,100.00	2,000.00
			CAT B - Gold (Minimum of 5 Staff)		1,540.00	1,000.00
			CAT C - Silver (Minimum of 3 Staff)		938.00	750.00
4		1422170	Agro Chemical/Farm Inputs Dealers	Per Annum		
			CAT H - Distributors		350.00	200.00
			CAT I - Retailers		315.00	150.00
5		1422032	Akpeteshie (Liquor) Dealers	Per Annum		
	i.		Manufacturers (Distillers)			
			CAT C - Small Scale		140.00	120.00
	ii.		Distributors			
			CAT B - Medium Scale		280.00	110.00
			CAT C - Small Scale		140.00	55.00
	iii.		Home Based/Farm Site			
			CAT A - Pito (Daily Brewing)		105.00	50.00
			CAT B - Palm Wine Tappers		70.00	50.00
	iv.		Akpeteshie Sellers Only		126.00	80.00
6		1422277	Aluminium Fabricators (Doors/Windows)	Per Annum		
			CAT C - Small Scale		1,400.00	700.00
			CAT D - Others		700.00	400.00
7		1422112	Aluminium Pot Dealers ('Dadesen')	Per Annum		
			CAT B - Distributors		252.00	120.00
			CAT C - Retailers		158.20	110.00

<i>Main Item</i>	<i>Sub Item</i>	<i>CoA Code</i>	<i>Description of Item</i>	<i>Frequency/ Measure</i>	<i>Municipal</i>	<i>2022</i>
8		1422112	Aluminium Product Retailers Category B - Container/Kiosk (Medium) Category C - Table Top (Small)	Per Annum	140.00 105.00	100.00 90.00
9		1422163	Arts & Handicraft Dealers CAT F - Retailers Only CAT H - Table Top	Per Annum	490.00 210.00	200.00 120.00
10		1422052	Auto Mechanics/ Electricians/ Sprayers, etc.	Per Annum		
	i.		<i>Air Condition Mechanics</i> CAT A - Formal Company CAT B - Informal Garage with Shop		840.00 490.00	600.00 250.00
	ii.		<i>Arc Welders</i> CAT A - Fuel and Water Tankers; Truck Builders CAT B - Light Vehicle Repairs, Container Shops and Iron Gates		630.00 315.00	300.00 150.00
	iii.		<i>Argon (Aluminium) Welders</i>		210.00	100.00
	iv.		<i>Auto Body Repairers</i> CAT A - Formal Company CAT B - Informal Garage with Shop CAT C - Informal Garage without Shop CAT D - Others		2,800.00 2,100.00 1,400.00 1,050.00	1,200.00 1,100.00 1,000.00 600.00
	v.		<i>Auto Electricians</i> CAT A - With Battery Charging CAT B - Without Battery Charging		140.00 105.00	80.00 50.00
	vi.		<i>Auto Mechanics</i> CAT A - Heavy Duty Earthmoving Equipment CAT B - Heavy Duty Trucks CAT C - Light Duty Trucks (3 to 5 Tonnes) CAT D - Light Duty Vehicles (Below 3 Tonnes)		490.00 280.00 210.00 126.00	350.00 150.00 120.00 96.00
	vii.		<i>Auto Sprayers</i> CAT A - Spraying with Oven CAT B - Spraying without Oven		630.00 490.00	500.00 300.00
	viii.		<i>Auto Upholstery</i> CAT A - Moulding and Seat Cover Sewing CAT B - Seat Cover Sewing		140.00 105.00	100.00 90.00
	ix.		<i>Vulcanisers</i> CAT A - Tyre Repairs, Wheel Balancing, Alignment and Washing Bay CAT B - Tyre Repairs, Wheel Balancing and Alignment CAT C - Wheel Balancing and Alignment CAT D - Tyre Repairs Only		210.00 140.00 105.00 84.00	210.00 140.00 105.00 54.00

LOCAL GOVERNMENT BULLETIN, 17TH JANUARY, 2022						
<i>Main Item</i>	<i>Sub Item</i>	<i>CoA Code</i>	<i>Description of Item</i>	<i>Frequency/ Measure</i>	<i>Municipal</i>	<i>2022</i>
	x.		Brake Specialist		105.00	105.00
	xi.		Carburettor Specialist		105.00	105.00
	xii.		Plastic Welders and Fabricators		105.00	105.00
	xiii.		Radiator Specialist		105.00	105.00
	xiv.		Multiple Service Providers for Auto Works			
			CAT A - Large Scale		210.00	210.00
			CAT B - Medium Scale		157.50	157.50
			CAT C - Small Scale		126.00	126.00
	xv.		Windscreen Repairers			
			CAT 'A'		210.00	210.00
			CAT 'B'		168.00	168.00
			CAT 'C'		126.00	126.00
11		1422270	Automobile & Part Dealers	Per Annum		
	A.		Automobile Companies			
	i.		Used Vehicle Sales (Second-hand Car Dealers)			
			CAT A - Large Scale (Above 50 Vehicles)		2,800.00	1,500.00
			CAT B - Medium Scale (20-49 Vehicles)		2,800.00	1,200.00
			CAT C - Small Scale (Below 20 Vehicles)		1,400.00	800.00
	E.	1422270	Spare Parts Sales Outlets(Second-hand)			
			CAT A - Second-Hand Engine Shops		770.00	550.00
			CAT B - Retailers (Large)		420.00	350.00
			CAT C - Retailers (Medium)		280.00	200.00
			CAT D - Retailers (Small)		158.20	135.00
			CAT E - Kiosk/Table Top		105.00	105.00
	F.	1422270	Tyre/Battery Dealers – New			
			CAT A - Wholesale		2,520.00	1,500.00
			CAT B - Retail (Large)		1,400.00	800.00
			CAT C - Retail (Medium)		375.00	250.00
			CAT D - Retail (Small)		225.00	165.00
	G.	1422270	Tyre/Battery Dealers – Used			
			CAT A - Wholesale		2,380.00	1,200.00
			CAT B - Retail (Large)		1,260.00	800.00
			CAT C - Retail (Medium)		420.00	205.00
			CAT D - Retail (Small)		150.00	85.00
	H.	1422270	Windscreen Dealers			
			CAT 'A'		490.00	350.00
			CAT 'B'		350.00	250.00
			CAT 'C'		210.00	150.00
12		1422279	Bags and Suitcases Dealers	Per Annum		
			CAT A - Large Scale		490.00	350.00
			CAT B - Medium Scale		280.00	150.00
			CAT C - Small Scale		140.00	90.00

<i>Main Item</i>	<i>Sub Item</i>	<i>CoA Code</i>	<i>Description of Item</i>	<i>Frequency/ Measure</i>	<i>Municipal</i>	<i>2022</i>
13		1422168	Barbering Shop (floor space and number of points)	Per Annum		
			CAT A - Large Shop (Above 5 Points)		450.00	250.00
			CAT B - Medium Shop (3-5 Points)		300.00	180.00
			CAT C - Small Shop (1-2 Points)		150.00	100.00
			CAT D - Mobile Operators		50.00	50.00
			CAT E - Barbering Accessory Shop		150.00	100.00
14		1422009	Bakeries	Per Annum		
			CAT A - Large Scale (Industrial Operations)		1,050.00	800.00
			CAT B - Medium Scale		420.00	250.00
			CAT C - Small Scale		210.00	160.00
15		1422067	Beer/Wine/Spirits/Soft Drinks Sales	Per Annum		
			CAT C - Wholesale		1,400.00	1000.00
			CAT D - Retail (Large)		750.00	600.00
			CAT F - Retail (Small)		450.00	300.00
16		1422133	Bet & Game Centres Sports Betting Operations	Per Annum		
			CAT A - Online Betting		6,300.00	4,000.00
			CAT B - Online + Brick & Mortar/ Land Base		4,725.00	2,500.00
			CAT C - Brick and Mortar		3,500.00	2,000.00
17		1422010	Bicycles/Tricycles/Motorcycles Dealers (Brand New)	Per Annum		
			CAT C - Sales Outlets (Small-Medium)		630.00	400.00
			CAT D - Tricycles Only		420.00	280.00
			CAT E - Bicycles Only		315.00	150.00
18		1422010	Bicycles/Tricycles/Motorcycles Parts Sales	Per Annum		
			CAT A - Multiple Products		350.00	200.00
			CAT B - Motorcycle/Tricycle with Parts		315.00	180.00
			CAT C - Motorcycle/Tricycles		263.20	150.00
			CAT D - Bicycle with Parts		210.00	120.00
			CAT E - Bicycles		140.00	80.00
19		1422052	Bicycle Tricycle/Motorcycle Repairers	Per Annum		
			CAT A - Tricycle		84.00	84.00
			CAT B - Motorcycle		51.80	51.80
			CAT C - Bicycle		21.00	21.00

<i>Main Item</i>	<i>Sub Item</i>	<i>CoA Code</i>	<i>Description of Item</i>	<i>Frequency/ Measure</i>	<i>Municipal</i>	<i>2022</i>
20		1422040	Billboards/Outdoor Adverts	Dependent on class of access		
	i.		Billboards (e.g. Road Arches, Unipole Spectacular, LEDs, Building Wrap or Wall Drape Signs, Vehicular Adverts, Banners)	Per m ²		
			CAT A - Class A1 (Along First Class Access)		94.18	94.18
			CAT B - Class A2 (Along Second Class Access)		83.19	83.19
			CAT C - Class A3 (Along Third Class Access)		72.20	72.20
			Other Adverts			
	ii.		Aerial Adverts - Planes, Balloons, etc.	Per Day Fee in All Zones	315.00	250.00
	iii.		Bus Stop Shelters			
			CAT A - Class A1		1,022.00	800.00
			CAT B - Class A2		672.00	472.00
			CAT C - Class A3		476.00	350.00
	iv.		Flag Poles	Per Annum		
			CAT A - Class A1		742.00	500.00
			CAT B - Class A2		613.20	450.00
			CAT C - Class A3		560.00	400.00
	v.		Group Directional Signs	Per Annum		
			CAT A - Class A1		11,018.00	7,500.00
			CAT B - Class A2		10,290.00	6000.00
			CAT C - Class A3		8,918.00	5000.00
	vi.		Lamp Post Adverts (Street Light Poles)	Per Annum	476.00	300.00
	vii.		Posters	Per Day	12.60	10.00
	viii.		Structures on Designated Spectacular Sites	Fee Based on a Bid/Auction Process		
	ix.		Others (Not Categorised Above)	Per sq/m Per Annum	78.40	60.00
21		1422173	Blacksmith	Per Annum	140.00	100.00
22		1422053	Blocks & Concrete Producers	Per Annum		
			CAT A - Large Scale (Concrete Mixtures and Wares)		3,500.00	2,500.00
			CAT B - Large Scale (Machine and Manual for Design Blocks)		1,050.00	800.00
			CAT C - Medium Scale (Machine for Blocks Only)		910.00	650.00
			CAT D - Small Scale (Manual Blocks Only)		700.00	500.00

<i>Main Item</i>	<i>Sub Item</i>	<i>CoA Code</i>	<i>Description of Item</i>	<i>Frequency/ Measure</i>	<i>Municipal</i>	<i>2022</i>
			CAT E - Small Scale (Manual Design Blocks/Columns Only)		490.00	300.00
			CAT F - Tiles/Pavement Blocks and Terrazzo Works (Chipping)		210.00	200.00
23			Boat/Canoe Dealers (Manufacturers) CAT B - Local Producers	Per Annum	250.00	200.00
24		1422174	Boat/Canoe Operators CAT C - Small Scale	Per Annum	140.00	80.00
25		1422280	Book, Stationery, Office Equipment, Computer & Accessory, etc. Shops CAT A - Bookshops, Stationery, Office Equipment, Computer & Accessories CAT B - Computer, Accessories, Office Equipment, Stationery CAT C - Computer & Accessories, Office Equipment CAT D - Medium Size of CAT C CAT E - Bookshops, Stationery CAT F - Stationery, Office Equipment CAT G - Medium Size of CAT E CAT H - Office Equipment Only CAT I - Stationery Only CAT J - Books Only CAT K - Table Top/Truck Pusher CAT L - Mobile Vans	Per Annum	6,300.00 3,500.00 2,800.00 1,400.00 2,100.00 1,400.00 840.00 1,050.00 490.00 210.00 105.00 280.00	4,800.00 2000.00 1,500.00 800.00 1,500.00 800.00 600.00 700.00 300.00 150.00 50.00 200.00
26		1422273	Boutiques (Including African Wear) CAT A - Large Scale CAT B - Medium Scale CAT C - Small Scale CAT D - Branches of CAT A & B CAT E - Others	Per Annum	2,800.00 1,400.00 700.00 280.00 140.00	1,500.00 800.00 500.00 200.00 100.00
27		1422113	Bridal Homes CAT 'A' CAT 'B' CAT 'C'	Per Annum	2,100.00 1,400.00 375.00	1,500.00 800.00 250.00
28			Butcher's Licence CAT A - Master Butcher CAT B - Butcher	Per Annum/ Per Butcher	120.00 80.00	100.00 50.00

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29		1422176	Building Material Dealers Hardware (Distributor/Wholesaler)	Per Annum		
			CAT A - Distributor/Wholesaler (Large)		4,900.00	3,600.00
			CAT B - Distributor/Wholesaler (Medium)		2,100.00	1,500.00
			CAT D - Wholesaler (Small)		840.00	600.00
			Finishing/Retail			
			CAT A - Large Scale		3,150.00	2,500.00
			CAT B - Medium Scale		1,575.00	1,300.00
			CAT C - Small Scale		840.00	750.00
			CAT D - Very Small Scale		187.50	150.00
			Roofing Material Dealers			
			CAT A - Manufacture/Sales		2,250.00	1,800.00
			CAT B - Sales & Installation		1,500.00	1,000.00
30		1422008	Business Centres	Per Annum		
			CAT B - Internet, Word Processing, Printing and Copying Services plus above 20 Workstations		2,800.00	1,800.00
			CAT C - Internet, Word Processing, Printing and Copying Services plus 11-20 Workstations		1,260.00	1,000.00
			CAT D - Internet, Word Processing, Printing and Copying Services plus below 11 Workstations		280.00	200.00
			CAT E - Secretarial Services (Word Processing, Printing and Copying Services)		210.00	150.00
31		1422011	Cane Product Weavers	Per Annum		
			CAT 'A'		280.00	200.00
			CAT 'B'		210.00	150.00
			CAT 'C'		140.00	100.00
32		1422178	Car Washing Bay	Per Annum		
			CAT A - Jet Washing, Restaurant and Drinking Facility		938.00	700.00
			CAT B - Jet Washing and Drinking Facility		630.00	500.00
			CAT C - Jet Washing Only		490.00	300.00
			CAT D - Manual Washing (Medium)		354.20	150.00
			CAT E - Manual Washing (Small)		280.00	100.00
33			Canopy Producers			
			CAT A - Tarpaulin Fabric Sewing and Metal Fabricators		350.00	250.00
			CAT B - Metal Fabricators		225.00	165.00
			CAT C - Fabric Sewing		75.00	55.00

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34		1422181	Contracted Caterers (e.g. School Feeding)	Per Annum				
			CAT A - Above 1,000 Pupils				700.00	350.00
			CAT B - Above 500 to 1,000 Pupils				560.00	250.00
			CAT C - Up to 500 Pupils				420.00	150.00
35		1422287	CD Sellers (Audio/Video)	Per Annum				
			CAT A - Shops				350.00	160.00
			CAT B - Table Tops				105.00	78.00
			CAT C - Mobile Vans				63.00	47.00
36		1422184	Ceramics/Pottery Producers/Sellers	Per annum				
			CAT 'A'				126.00	100.00
			CAT 'B'				84.00	63.00
37		1422185	Ceremonial Hiring Services	Per Annum				
			CAT A - Multi Services				7,000.00	3,500.00
			CAT B - Canopies, Chairs, Tables, Cutlery, Glasses, Plates, Serving Trays				1,260.00	1,000.00
			CAT C - Canopies, Chairs, Tables				630.00	400.00
			CAT H - Spinners (Large)				280.00	200.00
			CAT I - Spinners (Small)				126.00	100.00
			CAT J - Live Band				490.00	370.00
			CAT K - Musical/Dance Groups				350.00	250.00
38		1422187	Cigarette Dealers	Per Annum				
			CAT B - Distributors				2,100.00	1,500.00
			CAT C - Retailers				1,260.00	1000.00
39		1422193	Commercialised State Companies/ Corporations	Per Annum				
			CAT A - Head Offices				31,500.00	26,000.00
			CAT B - Regional Offices				29,400.00	24,000.00
			CAT C - Branch Offices				18,900.00	16,000.00
			CAT D - District Offices				14,000.00	12,000.00
			CAT E - Local Offices				4,200.00	3,000.00
40		1422066	Commissioner for Oaths/Letter Writers	Per Annum				
			CAT 'A'				126.00	80.00
			CAT 'B'				84.00	50.00
41		1422159	Communication Mast Operating Licence	Per Annum/ Per Mast				
			CAT A - 1-10 Masts				2,240.00	2,200.00
			CAT B - 11-20 Masts				1,820.00	1,800.00

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			CAT C - 21-30 Masts		1,540.00	1,500.00
			CAT D - 31-40 Masts		1,092.00	1,000.00
			CAT E - Above 40 Masts		728.00	720.00
42		1422052	Computer/Accessories/ Office Equipment Repairs	Per Annum		
			CAT A - Large Scale		1,260.00	1,200.00
			CAT B - Medium Scale		630.00	600.00
			CAT C - Small Scale		280.00	200.00
43		1422194	Condiments/Confectioneries (e.g. Biscuits, Toffees and Spices)	Per Annum		
			CAT B - Retail		280.00	200.00
			CAT C - Table Top		105.00	50.00
44		1422281	Artisans e.g.Masons, Carpenters, Plumbers, Electricians, Painters, Steel Benders, Tile Layers, etc.	Per Annum		
			CAT 'A'		105.00	100.00
			CAT 'B'		52.50	50.00
45		1422196	Cooking/Household Utensil Sales	Per Annum		
			CAT 'A'		378.00	370.00
			CAT 'B'		252.00	250.00
			CAT 'C'		126.00	120.00
46		1422197	Cosmetic/Personal Care/ Hair Product Sales	Per Annum		
			CAT A - Wholesale and Retail		2,100.00	1,500.00
			CAT B - Wholesale Only		1,400.00	1000.00
			CAT C - Retail		630.00	500.00
			CAT D - Table Top		126.00	100.00
47		1422117	Courier Services	Per Annum		
			CAT C - Small Companies		2,310.00	1,500.00
			CAT D - Others		1,050.00	750.00
48		1422198	Curtains/Carpets etc. Sales	Per Annum		
			CAT 'A'		280.00	280.00
			CAT 'B'		140.00	140.00
			CAT 'C'		105.00	105.00
49		1422147	Digital Embroidery Companies	Per Annum		
			CAT 'A'		2,520.00	1000.00
			CAT 'B'		1,050.00	800.00

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50			Disposable Products Dealers			
			CAT A - Wholesalers/Retailers		450.00	450.00
			CAT B - Retailers (Medium)		262.50	260.00
51		1422199	Dog Licence	Per Annum	21.00	21.00
52		1422199	Dog Breeding & Sales Licence	Per Annum		
			CAT C - Exotic & Local		525.00	450.00
			CAT D - Exotic Only		420.00	350.00
			CAT E - Local Only		210.00	200.00
53		1422038	Dressmakers/Tailors (Non-Industrial)	Per Annum		
			CAT A - Large Scale		189.00	180.00
			CAT B - Medium Scale		126.00	100.00
			CAT C - Small Scale		105.00	50.00
54		1422038	Dressmakers/Tailors Services	Per Annum		
			CAT A - Knitting, Haberdashery and Embroidery		140.00	140.00
			CAT B - Knitting and Embroidery		126.00	126.00
			CAT C - Embroidery Only		105.00	105.00
			CAT D - Knitting Only		105.00	105.00
			CAT E - Haberdashery Only			
			(Sewing Items - Large)		490.00	490.00
			CAT F - Haberdashery Only (Small)		280.00	280.00
			Water (Borehole)			
			CAT A - Large Scale		7,700.00	5,500.00
			CAT C - Small Scale		2,100.00	1,550.00
55		1422202	Driving Schools	Per Annum		
			CAT A - Above 6 Vehicles		945.00	750.00
			CAT B - 4 - 6 Vehicles		630.00	500.00
			CAT C - 1 - 3 Vehicles		280.00	200.00
56		1422024	Educational Institutions – Private	Per Annum		
	A.		Daycare Centres (Early Childhood Development Centres)			
			CAT A - Grade A		2,310.00	100.00
			CAT B - Grade B		770.00	450.00
			CAT C - Grade C		490.00	250.00
	B.		Pre-Tertiary Schools			
	i.		Basic School (KG/Primary/ Junior High Schools)			
	-		National Curriculum Operators			
			CAT A - KG/Primary/Junior High Schools (Large)		3,675.00	1,200.00

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			CAT C - KG/Primary/Junior High Schools (Small)		900.00	650.00
			CAT D - KG/Primary (Large)		680.00	380.00
			CAT F - KG/Primary (Small)		190.00	80.00
	ii.		Secondary Level (Senior High/ Technical/Vocational Schools)			
			CAT A - Large		3,500.00	1,200.00
			CAT B - Medium		2,100.00	1,000.00
			CAT C - Small		1,400.00	700.00
	iii.		Specialised Schools (Remedial School)			
			CAT 'A'		1,575.00	1,000.00
			CAT 'B'		735.00	550.00
	C.		Tertiary Schools			
			CAT A - Chartered Universities (Own Conferred Degrees)		12,600.00	3,000.00
			CAT B - University Colleges/Nursing & Midwifery Training Colleges (Affiliated)		6,930.00	2,000.00
			CAT C - Tutorial Colleges (Professional Exams eg. ACCA, SAT etc)		3,150.00	1,500.00
			CAT D - Academy (Training in Special Fields eg. Football, Dance etc.)		2,100.00	380.00
	D.		Training & Vocational Institutions (Media, Construction, Fashion, Floral, Catering, Cosmetology & Wellness, etc.)			
			CAT 'A'		1,680.00	800.00
			CAT 'B'		1,050.00	700.00
			CAT 'C'		840.00	500.00
			CAT 'D'		630.00	400.00
	i.		Computer Schools/Training Centre			
			CAT B - Local (Large)		1,260.00	500.00
			CAT C - Local (Small)		630.00	380.00
57		1422204	Egg Dealers	Per Annum		
			CAT A - Wholesale		280.00	200.00
			CAT B - Retail Shops		140.00	100.00
			CAT C - Mobile Retail		126.00	90.00
58		1422205	Electrical Appliances (New & Second-hand)	Per Annum		
			CAT C - Retailers (Large)		2,310.00	1,500.00
			CAT D - Retailers - (Small)		1,680.00	1,000.00
			CAT E - Table Top		280.00	280.00
59		1422206	Electrical Security Fencing Companies	Per Annum		
			CAT A - Large Scale		756.00	700.00
			CAT C - Small Scale		378.00	300.00

<i>Main Item</i>	<i>Sub Item</i>	<i>CoA Code</i>	<i>Description of Item</i>	<i>Frequency/ Measure</i>	<i>Municipal</i>	<i>2022</i>
60		1422207	Electronic/Home Appliances/Shops (New & Second-hand)	Per Annum		
			CAT E - Retailers (Shops and Containers - Large)		2,800.00	1,500.00
			CAT G - Retailers (Shops and Containers - Small)		1,260.00	1,000.00
			CAT H - Retailers (Table Top - Medium)		630.00	500.00
			CAT I - Retailers (Table Top - Small)		210.00	150.00
61		1422207	Electronic/Home Appliance Parts Dealers	Per Annum		
			CAT 'A'		490.00	120.00
			CAT 'B'		336.00	100.00
			CAT 'C'		210.00	90.00
62		1422147	Embossment Centres	Per Annum		
			CAT A - Vehicle Embossment Company		1,400.00	1,050.00
			CAT B - Stickers for Vehicles and Temporary Structures - Medium		525.00	250.00
			CAT C - Stickers for Vehicles and Temporary Structures - Small		140.00	105.00
63		1422213	Fabric Dealers – Sales	Per Annum		
			CAT D - Retail		280.00	200.00
			CAT E - Table Top		105.00	50.00
64		1422282	Feed Sellers (Poultry, Pets, Fish, etc.)	Per Annum		
			CAT A - Wholesalers		420.00	400.00
			CAT B - Distributors		280.00	200.00
			CAT C - Retailers		126.00	100.00
65		1422146	Film Production/Distribution	Per Annum		
			CAT C - Film Distribution		770.00	400.00
			CAT D - Small Scale of CAT B or C		420.00	300.00
66		1422044	Financial Institutions (Banking) BOG	Per Annum	60,000.00	
			Development Banks		37,500.00	
			Universal Banks			
			CAT A - Head Office		22,500.00	16,500.00
			CAT B - Branch Office		15,000.00	11,000.00
			CAT C - Agency		4,500.00	3,300.00
			Special Deposit Taking Institutions (SDIs)			

<i>Main Item</i>	<i>Sub Item</i>	<i>CoA Code</i>	<i>Description of Item</i>	<i>Frequency/ Measure</i>	<i>Municipal</i>	<i>2022</i>
			Savings and Loans Compnies & Finance Houses			
			CAT A - Head Office		4,050.00	3,000
			CAT B - Branch		2,250.00	2,250.00
			CAT C - Agency		1,350.00	1,350.00
			CAT D - Mobilisation Centre		525.00	525.00
			CAT E - Loan/Business Centre		300.00	300.00
			Other Financial Institutions			
			Microfinance Companies			
			(Deposit Taking)			
			CAT A - Head Office		1,875.00	1,400.00
			CAT B - Branch		750.00	750.00
			Microcredit/Money Lenders			
			CAT A - Head Office		1,875.00	1,000.00
			CAT B - Branch		750.00	500.00
			Rural & Community Banks			
			CAT A - Head Office		1,125.00	1,125.00
			CAT B - Branch		562.50	562.50
			CAT C - Agency		375.00	375.00
			CAT D - Mobilisation Ccentre		187.50	187.00
			Financial NGOs			
			CAT A - Head Office		562.50	562.50
			CAT B - Branch		375.00	375.00
			Forex Bureaus			
			CAT A - Head Office		750.00	550.00
			CAT B - Branch		375.00	250.00
			FINTECH (.....)			
			CAT A - Dedicated Electronic Money Issuer (Mobile Money Operators)		750.00	350.00
			CAT B - Payment Service Provider (Scheme)		370.00	350.00
			CAT C - Payment Service Provider (Enhanced)		220.00	100.00
	-		CAT D - Payment Service Provider (Medium)		2,200.00	1,650.00
			CAT E - Payment Service Provider (Standard)		370.00	275.00
			CAT F - Payment & Financial Technology Service Provider (PFTSP)		1,100.00	800.00
			Stand Alone ATMs		750.00	750.00
67		1422044	Insurance Companies	Per Annum		
			Non-Life Insurance			
			CAT B - Branch Office		9,200.00	7,000.00
			CAT C - Agency Office		4,200.00	3,000.00

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			Life Insurance			
			CAT B - Branch Office		3,750.00	2,500.00
			CAT C - Agency Office		1,500.00	1,000.00
			Re-insurance & Brokerages		13,500.00	1,000.00
68			Debt Servicing Companies, Security Discount Houses, Pension Trusts, Investment Houses, etc.	Per Annum		
			CAT A - Head Office		11,250.00	7,500.00
			CAT B - Branch Office		6,000.00	3,500.00
			CAT C - Agency Office		3,000.00	2,000.00
69		1422120	Fish Farming Companies	Per Annum		
			CAT D - Local Large Scale		420.00	400.00
			CAT E - Local Medium Scale		280.00	210.00
			CAT F - Local Small Scale		140.00	100.00
70		1422215	Fishing Nets and Accessories Dealers	Per Annum		
			CAT A - Importers/Wholesalers		1,680.00	1,500.00
			CAT B - Wholesalers		1,400.00	1,000.00
			CAT C - Retailers		560.00	450.00
			CAT D - Table Top		112.00	65.00
71		1422063	Floral and Allied Products	Per Annum		
			CAT A - Natural (Large Scale)		840.00	450.00
			CAT B - Natural (Medium Scale)		700.00	350.00
			CAT C - Natural (Small Scale)		560.00	290.00
			CAT D - Artificial (Large Scale)		700.00	350.00
			CAT E - Artificial (Small Scale)		350.00	180.00
72			Funeral Related Business	Per Annum		
		1422123	Funeral – Undertaker’s Licence		1,050.00	1,000.00
			CAT A (Visiting Undertakers)	Per Visit	105.00	1,00.00
			CAT B (Undertakers - Residents)	Per Corpse	30.00	20.00
73		1422218	General Goods - Sales (e.g. Generator, Water Pump, Chainsaw, etc.)	Per Annum		
			CAT A - Large Scale		3,500.00	2,000.00
			CAT B - Medium Scale		2,100.00	1,500.00
			CAT C - Small Scale		1,050.00	800.00
74		1422219	Gift Shops	Per Annum		
			CAT A - Large Scale		420.00	250.00
			CAT C - Small Scale		105.00	80.00

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75		1422220	Glass Sellers (Tinted/Plain) CAT A - Large Scale CAT B - Medium Scale CAT C - Small Scale	Per Annum		800.00 600.00 350.00
76		1422143	Gold/Diamond Dealers CAT D - Goldsmith	Per Annum	1,260.00 1,050.00 630.00	800.00 600.00 350.00
77		1422222	Hair & Beauty Service Providers CAT A - Beauty Parlour and School CAT B - Beauty Parlour CAT C - Salon with Pedicure, Manicure, Braiding/Weaving CAT D - Big Salon CAT E - Small Salon CAT F - Braiding and Weaving Only CAT G - Braiding Only CAT H - Pedicure & Manicure Only	Per Annum		1,500.00 1,000.00 1,000.00 200.00 100.00 80.00 100.00 80.00
78		1422144	Harbours CAT A - Merchandise Harbours CAT B - Fishing Harbours	Per Annum		100,000.00 10,500.00
79		1422026	Health Facilities – Private	Per Annum		
	i.		<i>Dental Clinics</i> CAT B - Secondary Facilities (2 Dentists) CAT C - Primary Facilities (1 Dentist)		490.00 280.00	350.00 200.00
	ii.		<i>Eye Clinics</i> CAT B - Secondary Facilities (2 Doctors) CAT C - Primary Facilities (1 Doctor)		420.00 210.00	350.00 155.00
	iii.		<i>General Hospitals/Clinics</i> CAT B - Secondary (4 to 10 Doctors) CAT C - Primary (Up to 3 Doctors) CAT D - Occupational Therapy Clinics		2,800.00 1,260.00 840.00	1,450.00 1,000.00 500.00
	iv.		<i>Specialised Hospitals/Clinics (Chiropractic/Homeopathic/Prosthetics/ Esteopathic/Physiotherapy, etc.)</i> CAT A - Large Scale CAT B - Medium Scale CAT C - Small Scale		2,600.00 1,125.00 325.00	1,300.00 800.00 250.00
	vi.		<i>Maternity Homes</i> CAT A - Expanded Services CAT B - General Services		420.00 224.00	300.00 150.00
	vii.		<i>Medical Diagnostic Services</i> CAT A - Tertiary (International Services)		2,100.00	1,500.00

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			CAT B - Secondary (CT/MRI Scan/ Other Laboratorial Services)		1,190.00	1,000.00
			CAT C - Primary (Ultra Sound/Reagent (RDT) Only/E-ray/ Blood Drawing Services)		630.00	500.00
	viii.		<i>Licenced Herbal Medicine Units</i>			
			CAT A - Foreign Clinics and Shops		3,500.00	2,500.00
			CAT B - Foreign Clinics or Shops		2,100.00	1,500.00
			CAT C - Clinic and Medicine Producers (Local)		1,400.00	1,000.00
			CAT D - Clinic Only (Local)		1,260.00	800.00
			CAT E - Medicine Producers Only (Local)		1,190.00	700.00
			CAT F - Herbal Shops (Local)		490.00	350.00
			CAT G - Shop on Wheel (Mobile)		770.00	200.00
80			Hire Purchase Trading Enterprises			
			CAT A - Large Scale		750.00	600.00
			CAT B - Medium Scale		550.00	450.00
			CAT C - Small Scale		300.00	250.00
81		1422223	Ice Cream/Yoghurt Dealers	Per Annum		
			CAT D - Manufacturers (Small Scale - Local Producers)		2,800.00	1,800.00
			CAT E - Wholesale/Depot		1,890.00	1,200.00
			CAT F - Retail		490.00	350.00
82		1422224	Interior/Event Decorators	Per Annum		
			CAT C - Individuals		280.00	180.00
83		1422225	Jewellery Shops	Per Annum		
			CAT A - Retail (Large)		2,100.00	1,500.00
			CAT B - Retail (Medium)		770.00	500.00
			CAT C - Retail (Small)		420.00	300.00
			CAT D - Table Top		105.00	80.00
84		1422226	Jewellery Repairers (Watches/ Bracelets, etc.)	Per Annum		
			CAT 'A'		210.00	150.00
			CAT 'B'		105.00	80.00
85		1422227	Key Technicians/Cutters	Per Annum		
			CAT 'A'		210.00	200.00
			CAT 'B'		90.00	65.00

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86		1422125	Landscapers/Horticulturalists	Per Annum		
			CAT A - Large Scale		280.00	280.00
			CAT B - Medium Scale		189.00	189.00
			CAT C - Small Scale		126.00	126.00
87		1422054	Laundry Services	Per Annum		
			CAT A - Large Scale		1,190.00	1,000.00
			CAT B - Medium Scale		630.00	500.00
			CAT C - Small Scale		140.00	100.00
88		1422286	Leather Works Dealers (Other Non-footwear Products)	Per Annum		
			CAT A - Producers (Donkey Skin)		9,450.00	7,000.00
			CAT B - Producers (Industrial)		1,260.00	1,000.00
			CAT C - Producers (Handmade Medium)		420.00	350.00
			CAT D - Sales/Others		150.00	100.00
89		1422228	Livestock Farms	Per Annum		
			CAT A - Very Large-sized		2,100.00	1,500.00
			CAT B - Large-sized		1,400.00	1,000.00
			CAT C - Medium-sized		1,050.00	800.00
			CAT D - Small-sized		630.00	500.00
			CAT E - Very Small-sized		210.00	150.00
90		1422016	Lottery Business Operators	Per Annum		
			CAT A - National Lotto Authority		22,050.00	22,000.00
			CAT B - National Marketing Companies/ Agents		4,200.00	3500.00
			CAT C - Private Operators		2,380.00	1,800.00
			CAT D - Lotto Receiver		840.00	500.00
91			Machine Shops (Workshop for Making or Repairing Machines)			
			CAT A - Large Scale		600.00	350.00
			CAT B - Medium Scale		375.00	250.00
			CAT C - Small Scale		225.00	170.00
92			Machine Sharpening Operators			
			CAT A - Stationed with Shops		75.00	45.00
			CAT B - Mobile		56.25	35.00
93		1422021	Manufacturing/Processing Companies	Per Annum		
			CAT F - National (Small Scale)		12,600.00	9,400.00
			CAT G - Local (Large Scale)		11,550.00	8,500.00
			CAT H - Local (Medium Scale)		10,500.00	7,500.00
			CAT I - Local (Small Scale)		7,700.00	4,500.00

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94		1422050	Mattress/Foam Products Dealers	Per Annum		
			CAT B - Wholesalers		1,260.00	1,000.00
			CAT C - Retailers (Medium Scale)		630.00	450.00
			CAT D - Retailers (Small Scale)		350.00	262.00
95			Matress Makers/Repairers		50.00	35.00
96		1422229	Media Houses	Per Annum		
	A.	1422229	Electronic Media (Radio) Operators			
			CAT A - National & Inter-Regional		4,410.00	3,500.00
			CAT B - Regional		3,500.00	2,800.00
			CAT C - District		2,800.00	1,500.00
			CAT D - Community		1,050.00	800.00
			CAT E - Recording Studios (Large)		1,050.00	500.00
			CAT F - Recording Studios (Medium)		490.00	350.00
			CAT G - Recording Studios (Small)		105.00	75.00
			CAT H - Information Centres (Urban)		280.00	200.00
			CAT I - Information Centres (Rural)		210.00	165.00
			CAT J - Stand Alone Radio/TV Satellite		3,500.00	3,050.00
	C.	1422229	Printing Houses			
			CAT A - Large Scale		4,900.00	3,800.00
			CAT C - Small Scale		2,100.00	1,500.00
			CAT F - Newspaper/Periodicals Vendors		105.00	75.00
97		1422285	Metal Fabricators	Per Annum		
			CAT A - Filling Station Sheds/Trailers/ Underground Tanks Moulding		56,700.00	45,650.00
			CAT B - Agro Processing Machines Surface Tanks		4,200.00	3,500.00
			CAT C - Domestic Milling Machines		1,400.00	1,000.00
			CAT D - Canopies and Scaffolding		840.00	700.00
			CAT E - Pot, Coal pots and Sheet Moulders		420.00	350.00
			CAT F - Chairs and Beds, etc.		315.00	250.00
98		1422051	Milling Businesses (For Food)	Per Annum		
			CAT A - Above 3 Machines		210.00	210.00
			CAT B - 2-3 Machines		126.00	126.00
			CAT C - 1 Machine Only		63.00	63.00
99		1422231	Mineral Water Producers	Per Annum		
			CAT A - Bottled, Sachet & Filtered Water		2,800.00	2,000.00
			CAT B - Bottled & Sachet Water		2,100.00	1,500.00
			CAT C - Sachet Water		1,050.00	700.00

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100		1422232	Mineral Water Distribution/Sales	Per Annum		
			CAT A - Depot		980.00	800.00
			CAT B - Wholesale		630.00	550.00
			CAT C - Retail (Large)		350.00	250.00
			CAT D - Retail (Medium)		126.00	105.00
101		1422079	Mining Operating Licence	Per Annum		
			CAT D - Salt Mining		7,700.00	7,000.00
102		1422235	Mobile Phone & Accessories Sales/ Assembling/Repairs	Per Annum		
			CAT B - Import/Wholesale/Retail/Repairs		2,100.00	1,500.00
			CAT C - Retail/Repairs		630.00	500.00
			CAT D - Retail Only		350.00	250.00
			CAT E - Repairs Only		280.00	180.00
			CAT F - Repairs Only (Small)		182.00	100.00
103		1422236	Mobile Phone Cards Sales	Per Annum		
			CAT A - Distribution/Retail		630.00	500.00
			CAT B - Distribution Only		490.00	350.00
			CAT C - Retail		105.00	65.00
104		1422237	Musical Instrument Sales	Per Annum		
			CAT A - Wholesale/Retail		210.00	150.00
			CAT B - Retail (Medium)		168.00	120.00
			CAT C - Retail (Small)		126.00	70.00
105			Musical Speaker Manufacturers & Sales		150.00	120.00
106		1422127	Non-Governmental Institutions (Renewal)	Per Annum		
			CAT A - International NGOs/CSOs/FBOs		280.00	280.00
			CAT B - Local NGOs/CSOs/FBOs		210.00	210.00
			CAT C - Community NGOs/CSOs/FBOs		105.00	105.00
107		1422135	Online Trading/Service Providers	Per Annum		
			CAT A - Multi Services		1,540.00	1,200.00
			CAT B - Dual Services		980.00	780.00
			CAT C - Single Service		700.00	500.00
108		1422284	Optical Services	Per Annum		
			CAT A - Large Scale		1,050.00	800.00
			CAT B - Medium Scale		770.00	500.00
			CAT C - Small Scale		210.00	150.00

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109	A	1422241	Pharmaceutical Companies	Per Annum		
			Pharmacies			
			CAT B - Wholesale		3,500.00	2,800.00
			CAT C - Wholesale & Retail		3,780.00	3,000.00
	CAT D - Retail		2,100.00		1,500.00	
	CAT E - Compounding Pharmacy		3,780.00		3,200.00	
	CAT F - Pharmaceutical Raw Material Suppliers		3,780.00		3,200.00	
	B		Over the Counter Medicine Sellers (OTCMs) (Licenced Chemical Shops)		315.00	250.00
110		1422047	Photographers/Video Operators	Per Annum		
			CAT A - Photo/Video Company with Labs		1,190.00	1,000.00
			CAT B - Photo/Video Company without Labs		630.00	450.00
			CAT C - Photographic Laboratory		448.00	350.00
			CAT D - Photo Shops/Studio		280.00	200.00
			CAT E - Individual Video and Photography Operators		126.00	90.00
111		1422243	Plastic Product Sales (Including Water Tanks)	Per Annum		
			CAT A - Wholesale (Large)		490.00	350.00
			CAT B - Wholesale (Small)		350.00	275.00
			CAT C - Retail (Large)		140.00	140.00
			CAT D - Retail (Medium)		126.00	126.00
			CAT E - Retail (Small)		105.00	105.00
			CAT F - Polyethylene Sellers		70.00	70.00
112		1422246	Poultry Farms	Per Annum		
			CAT A - Above 2000 Birds		770.00	450.00
			CAT B - Up to 2000 Birds		630.00	350.00
			CAT C - Up to 1000 Birds		420.00	300.00
			CAT D - Up to 500 Birds		210.00	150.00
113		1422248	Real Estate Operators	Per Annum		
			Property Managers			
			CAT B - Medium Scale (National)		2,800.00	2,000.00
			CAT C - Small Scale (Local)	630.00	450.00	
114		1422052	Refrigerator/Air Condition Mechanics	Per Annum		
			CAT 'A'		630.00	450.00
			CAT 'B'		490.00	350.00

LOCAL GOVERNMENT BULLETIN, 17TH JANUARY, 2022						
<i>Main Item</i>	<i>Sub Item</i>	<i>CoA Code</i>	<i>Description of Item</i>	<i>Frequency/ Measure</i>	<i>Municipal</i>	<i>2022</i>
115		1422250	Rubber Stamp Makers	Per Annum	84.00	55.00
116			Satellite TV/Dish Installation Dealers			
			CAT 'A'		1,050.00	1,000.00
			CAT 'B'		630.00	500.00
			CAT 'C'		315.00	250.00
117		1422141	Scrap Metal Dealers	Per Annum		
			CAT B - Medium Scale (Depot)		2,240.00	1,800.00
			CAT C - Small Scale (Collection Points)		770.00	500.00
			CAT D - Very Small Scale (Collection Points)		420.00	250.00
			CAT E - Individual Collectors		189.00	115.00
118		1422015	Service/Filling Stations	Per Annum		
			CAT A - Multi Purpose - Large (eg. Fuel, Shopping Centre, Vulcanizing, Washing Bay, etc.)		9,800.00	7,000.00
			CAT B - Multi Purpose - Medium (eg. Fuel, Shopping Centre, Vulcanizing, Washing Bay)		7,700.00	5,000.00
			CAT C - Fuel and Shopping Centres		6,300.00	4,000.00
			CAT D - Fuel, and Washing Bay		5,775.00	3,500.00
			CAT E - Fuel Only		4,900.00	3,000.00
			CAT F - Surface Tank Points		770.00	500.00
			CAT G - Sale of Lubricants		210.00	105.00
			CAT H - Kerosene		420.00	240.00
			CAT I - LPG Retail Points of CAT A		2,800.00	2,000.00
			CAT J - LPG Retail Points of CAT B		1,260.00	950.00
			CAT K - LPG Only (Large)		2,800.00	2,500.00
			CAT L - LPG Only (Small)		1,050.00	1,000.00
119		1422253	Shipping Companies	Per Annum	69,300.00	55,000.00
120		1422254	Signage Makers	Per Annum		
			CAT A - Digital		1,050.00	800.00
			CAT B - Non-digital		840.00	550.00
121		1422254	Signage Writers	Per Annum		
			CAT A - Electronic		840.00	550.00
			CAT B - Manual		490.00	300.00
122		1422260	Straw Basket Weavers and Sales	Per Annum	84.00	25.00
123			Telecommunication Companies	Per Annum		

<i>Main Item</i>	<i>Sub Item</i>	<i>CoA Code</i>	<i>Description of Item</i>	<i>Frequency/ Measure</i>	<i>Municipal</i>	<i>2022</i>
	i.		Internet (Data) Services Providers			
			CAT 'A'		6,300.00	4,500.00
			CAT 'B'		3,500.00	2,800.00
			CAT 'C'		1,260.00	1,000.00
	ii.		Phone and Internet Services Providers			
			CAT A - Head Office		28,000.00	25,000.00
			CAT B - Regional/Municipal/District Offices		25,200.00	20,000.00
			CAT C - Service Centres (Retail Shops)		18,900.00	5,000.00
			CAT D - Outsourced Service Centres (Retail Shops)		12,600.00	10,000.00
			CAT E - Warehouses		15,750.00	13,000.00
	iii.		Tower Infrastructure & Companies		12,600.00	10,000.00
124		1422261	Terrazzo Making	Per Annum		
			CAT A - Two Machines and Above		770.00	700.00
			CAT B - One Machine		420.00	400.00
125		1422283	Tourism Licenced Facilities	Per Annum		
		A.	Accommodation Facilities			
	i.		Hotels/Beach Resorts/Motels/Apartments			
			CAT A - Five Star		14,000.00	12,000.00
			CAT B - Four Star		12,600.00	10,000.00
			CAT C - Three Star		3,500.00	3,000.00
			CAT D - Two Star		1,050.00	1,000.00
			CAT E - One Star		840.00	840.00
	ii.		Guesthouses (4-9 Rooms)		770.00	750.00
			Budget Hotels		490.00	450.00
	iii.		Hostels (Private)			
			CAT A - Above 50 Beds		2,100.00	1,500.00
			CAT B - 21-50 Beds		1,400.00	1,200.00
			CAT C - 11-20 Beds		1,260.00	900.00
			CAT D - Up to 10 Beds		980.00	500.00
	B.		Beach Recreational Facilities			
			CAT 'A'		1,260.00	1,200.00
			CAT 'B'		525.00	500.00
	C.		Body Building Gyms			
			CAT A - Large Scale (Club Setting)		630.00	405.00
			CAT B - Medium Scale		420.00	250.00
			CAT C - Small Scale		210.00	150.00
	D.		Food & Beverage (Eating/Catering Houses)			
	i.		Formal Catering Services			
			Restaurants			
			CAT A - Grade 1		2,800.00	2,300.00
			CAT B - Grade 2		1,200.00	1,000.00
			CAT C - Grade 3			

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			Fast Food			
			CAT A - Grade 1		2,700.00	2,000.00
			CAT B - Grade 2		1,600.00	1,200.00
			CAT C - Grade 3		600.00	400.00
			Highway Rest Stops			
			CAT A - Grade 1		2,000.00	1,500.00
			CAT B - Grade 2		1,200.00	1000.00
			CAT C - Grade 3		750.00	500.00
	ii.		Informal Catering Services			
			<i>Traditional Catering Establishments (Chop Bars)</i>			
			CAT A - Grade 1		630.00	600.00
			CAT B - Grade 2		350.00	300.00
	-		<i>Drinking Bars</i>			
			CAT A - Grade 1		1,050.00	800.00
			CAT B - Grade 2		490.00	400.00
	-		<i>Snack Bars</i>			
			CAT A - Grade 1		456.00	300.00
			CAT B - Grade 2		457.00	300.00
	-		<i>Outdoor Catering Establishments</i>			
			CAT A - Grade 1		459.00	400.00
			CAT B - Grade 2		460.00	400.00
	-		<i>Local Fast Food Vendors</i>			
			CAT A - Grade 1		462.00	300.00
			CAT B - Grade 2		463.00	300.00
	iii.		Pub			
			CAT A - Grade 1		1,260.00	1,000.00
			CAT B - Grade 2		525.00	500.00
126		1422130	Transport Unions (Lorry Park Operations)	Per Annum		
			CAT 'A'		2,800.00	2,000.00
			CAT 'B'		1,820.00	1,500.00
			CAT 'C'		1,260.00	1,000.00
127		1422132	Treatment/Storage Plants	Per Annum		
	i.		<i>Gas Storage Plants</i>		98,000.00	90,000.00
	ii.		<i>Waste Treatment Plants</i>			
			CAT A - Sewage		2,800.00	2,000.00
			CAT B - E-waste		2,800.00	2,000.00
			CAT C - Others		1,260.00	1,000.00
128		1422052	TV & Radio Repairers	Per Annum	126.00	126.00

LOCAL GOVERNMENT BULLETIN, 17TH JANUARY, 2022						
<i>Main Item</i>	<i>Sub Item</i>	<i>CoA Code</i>	<i>Description of Item</i>	<i>Frequency/ Measure</i>	<i>Municipal</i>	<i>2022</i>
129		1422042	Used Clothing Sales ('Second Hand')	Per Annum		
			CAT B - Distributors		2,100.00	1,500.00
			CAT C - Retailers (Shops)		770.00	500.00
			CAT D - Retailers (Containers/Kiosks/ Table Tops)		420.00	350.00
			CAT E - Retailers (Table Tops)		210.00	150.00
130		1422265	Utility Vendors	Per Annum		
			CAT 'A'		490.00	350.00
			CAT 'B'		350.00	250.00
			CAT 'C'		140.00	100.00
131		1422266	Vehicle Examination & Licencing Centres - Private	Per Annum		
			CAT 'A'		5,250.00	4,000.00
			CAT 'B'		3,937.50	3,000.00
132		1423866	Transport Operating Permit	Per Annum		
			Taxi/Ride Share Licence		35.00	10.00
			Trotro/Bus Licence		49.00	15.00
			Heavy Duty Licence		84.00	20.00
			Multi-Purpose Licence		105.00	45.00
			Car Rental Licence		35.00	20.00
			Wheel Cart Licence		7.00	5.00
			Tractor Licence		63.00	20.00
			Truck Vehicle Licence		105.00	20.00
			Tanker Vehicle Licence		105.00	30.00
			Earth/Excavating/Levelling Machinery Licence		126.00	100.00
133		1422267	Veterinary Clinic/Hospital	Per Annum		
			CAT B - Vet and Shop		770.00	500.00
			CAT C - Vet Only		490.00	300.00
			CAT D - Shop Only		420.00	250.00
			Un-bonded Warehouse			
			CAT B - 80m x 50m		6,300.00	5,000.00
			CAT C - 60m x 30m		2,800.00	2,000.00
			CAT D - Others		630.00	500.00
134	i.	1422288	Waste Management Companies	Per Annum		
			Dislodging Companies			
			CAT 'A'		770.00	600.00
			CAT 'B'		490.00	400.00

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	ii.		Refuse Collection Companies			
			CAT 'A'		10,500.00	8,000.00
			CAT 'B'		5,250.00	3,500.00
			CAT 'C'		770.00	500.00
			CAT 'D'		490.00	300.00
	iii.		Refuse Dump Container Depot Managers			
			CAT 'A'		490.00	490.00
			CAT 'B'		420.00	420.00
			CAT 'C'		280.00	280.00
135		1422139	Wood Fuel	Per Annum		
			CAT B - Firewood Sellers (Large)		280.00	200.00
			CAT C - Firewood Sellers (Medium)		126.00	100.00
			CAT D - Firewood Sellers (Small)		63.00	40.00
			CAT E - Charcoal Sellers		63.00	40.00
136			Wood Works Related Businesses	Per Annum		
	A		Bamboo Dealers			
			CAT 'A'		210.00	150.00
			CAT 'B'		105.00	80.00
	B	1422179	Carpentry Workshops			
			CAT A - Furniture Large Scale		770.00	500.00
			CAT B - Furniture Medium Scale		280.00	200.00
			CAT C - Furniture (Plus Upholstery - Medium)		210.00	150.00
			CAT D - Furniture (Plus Upholstery - Small)		126.00	80.00
			CAT E - Minor Works		84.00	50.00
	C	1422191	Casket & Coffin Dealers			
			CAT B - Industrial (Manufacture & Sale)		1,400.00	1,000.00
			CAT C - Manual (Manufacture & Sale)		350.00	250.00
			CAT D - Sales Outlets		140.00	100.00
			CAT E - Manufacturers Only		126.00	85.00
	D	1422217	Furniture Showroom			
			CAT B - Medium Scale (Including Manufacturing)		3,500.00	2,500.00
			CAT C - Medium Scale (Showroom Only)		2,100.00	1,500.00
			CAT D - Small Scale (Showroom Only)		1,125.00	1,000.00
	E	1422019	Lumber Business (Including Saw Mill)			
			CAT 'A'		12,600.00	10,600.00
			CAT 'B'		6,300.00	500.00
	G	1422245	Plywood Sellers			
			CAT 'A'		1,050.00	800.00
			CAT 'B'		630.00	500.00
			CAT 'C'		420.00	250.00
			CAT 'D'		350.00	205.00

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H		1422019	Timber Products Retail Outlets			
			CAT A - Large Scale		1,260.00	1,000.00
			CAT B - Medium Scale		770.00	500.00
			CAT C - Small Scale		490.00	350.00
8.0 SCHEDULE II: REVENUE UPPER LIMITS						
8.1 LICENCES/PERMITS						
8.2 PERMITS						
			Development And Building Permits	Per Project		
			Development/Planning Permits	Per Project		
1		1412004	Forms			
	i.	1412004	Development Permit Application Form		140.50	100.00
	ii.	1412004	All Other Forms (e.g. Temporary Structures, Demolition, Renovation etc.)		70.50	70.00
2			Building Processing Fee (Non-Refundable Deposit)			
	i.	1412032	Residential		630.50	500.00
			2-storey Residential Development		250.00	200.00
			3-storey Residential Development (below a gross floor area of 450m ²)		300.00	250.00
			3-storey and Above Residential Development (Above gross floor area of 450m ²)		400 + 30% of 400 per gross floor area of 450m ²	350+30% of 350 per gross floor area of 450m ²
			Apartments	Per Unit	300.00	150.00
	ii.	1412032	Commercial			
	-		Filling Station/Gas Station		1,300.00	1,300.00
	-		Shops			
			Up to 2-storey Shops Development		300.00	200.00
			Shops Development (below a gross floor area of 450m ²)		320.00	250.00
			Shops Development (above gross floor area of 450m ²)			
	-		Hotels			
			1-storey Hotel Building		487.00	450.00
			2-storey Hotel Building		550.00	550.00
			Storey Hotel Building		650.00	650.00
			Building (above a gross floor area of 450m ²)			

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	-		Restaurants			
			Single Storey Restaurant		400.00	100.00
			2-storey Restaurant		500.00	150.00
			3-storey Restaurant		600.00	200.00
			Building with gross floor area above 450m ²			
	-		Multi-storey Parking Facility			
			2-storey Parking Facility		700.00	500.00
			3-storey Parking Facility		750.00	550.00
			Parking Facility (above a gross floor area of 450m ²)			
	-		Banking Hall			
			1-storey Banking Hall		550.00	550.00
			2-storey Banking Hall		750.00	750.00
			3-storey Banking Hall		1,000.00	1,000.00
			Banking Hall with a gross floor area above 450m ²			
	-		Radio/TV Station Building			
			1-storey Building		550.00	500.00
			2-storey Building		750.00	700.00
			3-storey Building		900.00	800.00
			Building with gross floor area above 450m ²			
	-		Telecommunication Mast		6,500.00	3,000.00
			Churches/Mosque			
			1-storey		350.00	200.00
			2-storey		500.00	300.00
			3-storey		600.00	350.00
			Building with gross floor area above 450m ²			
	-		Hospital/Clinic/Laboratory			
			1-storey Hospital/Clinic/Laboratory		450.00	200.00
			2-storey Hospital/Clinic/Laboratory		700.00	300.00
			3-storey Hospital/Clinic/Laboratory		800.00	400.00
			Building with gross floor area above 450m ²			
iii.			Factories/Industrial Buildings			
	-		Warehouse (Storage Only)			
			1-storey Warehouse (Storage Only)		350.00	200.00
			2-storey Warehouse (Storage Only)		450.00	300.00
			3-storey Warehouse (Storage Only)		550.00	400.00
			Building with gross floor area above 450m ²			
	-		Warehouse and Office			
			1-storey Warehouse and Office		450.00	200.00
			2-storey Warehouse and Office		525.00	300.00
			3-storey Warehouse and Office		675.00	400.00
			Building with gross floor area above 450m ²			

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-			Warehouse and Residence			
			1-storey Warehouse & Residence		450.00	200.00
			2-storey Warehouse & Residence		550.00	300.00
			3-storey Warehouse & Residence		700.00	400.00
			Building with gross floor area above 450m ²			
-			Factories			
			Up to 2-storey Factory		7,000.00	5,000.00
			Up to 3-storey Factory		900.00	7,000.00
			Factory with gross floor area above 450m ²			
iv.			Education (Private)			
-			Preschool			
			1-storey Preschool		300.00	200.00
			2-storey Preschool		350.00	300.00
			Building with gross floor area above 450m ²			
-			Basic School			
			1-storey Basic School		375.00	200.00
			2-storey Basic School		540.00	300.00
			Building with gross floor area above 450m ²			
-			Second Cycle School			
			1-storey Second Cycle School		750.00	500.00
			2-storey Second Cycle School		900.00	700.00
			3-storey Second Cycle School		1,000.00	800.00
			Building with gross floor area above 450m ²			
-			Basic and Second Cycle			
			1-storey Basic and Second Cycle School		1,000.00	800.00
			2-storey Basic and Second Cycle School		1,300.00	900.00
			3-storey Basic and Second Cycle School		1,500.00	1,000.00
			Building with gross floor area above 450m ²			
-			Vocational/Technical			
			1-storey Vocational/Technical School		1,000.00	700.00
			2-storey Vocational/Technical School		1,300.00	800.00
			3-storey Vocational/Technical School		1,500.00	1,000.00
			Building with gross floor area above 450m ²			
-			Tertiary			
			1-storey Private Tertiary School Building		1,800.00	1,000.00
			2-storey Private Tertiary School Building		2,000.00	1,500.00
			3-storey Private Tertiary School Building		3,000.00	2,000.00
			Building with gross floor area above 450m ²			
-			Driving Schools			
			1-storey Private Driving School		1,000.00	700.00
			2-storey Private Driving School		1,300.00	800.00
v.			Open Space & Recreational Development			
			Sports Complex		1,800.00	1,200.00
			Events Centre		1,300.00	1,000.00
-			Commercial - Telecommunication Mast		10,500.50	8,000.00

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	-		Mixed Use		2,100.50	1,500.00
	-		Recreational Development		1,260.50	1,000.00
	-		Renovation/Rehabilitation/Refurbishment		1,575.50	800.00
	-		Hoarding		525.00	200.00
	-		Demolition		1,050.00	300.00
	-		Fence Wall Only		525.00	300.00
	-		Approval In Principle (AIP)	One Time Payment	10,000.00	500.00
	-		Certificate of Habitation/Occupancy		525.00	300.00
vi.	1412032		Validation of Spatial Data	One Time Payment		
	-		Site Plan Extract			
			0.16 acre		147.00	140.00
			0.17 acre - 0.32 acre		378.00	370.00
			0.33 acre - 1 acre		630.00	600.00
			Above 1 acre		882.00	800.00
			Quick Search (Endorsed)		150.00	100.00
	-		Zoning Comments			
			0.16 acre		252.00	252.00
			0.17 acres - 0.32 acre		378.00	378.00
			0.33 acre - 1 acre		630.00	630.00
			Above 1 acre		882.00	882.00
	-		Surveying/Demarcation			
			0.16 acre		378.00	378.00
			0.17 acre - 0.32 acre		630.00	630.00
			0.33 acre - 1 acre		945.00	945.00
			Above 1 acre		1,260.00	1,260.00
3		1412033	Building Permit Charges			
	A.	1412033	New Development			
	i.		Building/Permanent Structure	Cost of Construction Per Meter Square	0.63%	0.03%
	ii.		Hoarding Permit (Only)	Per Linear Metre	10.00	5.00
	iii.		Fence Wall Permit (Only)	Cost of Construction Per Meter Square	0.63%	0.03%
	iv.		Mast Permit (Installation)	One Time Payment	24,000.00	24,000.00
			15 Metres		18,000.00	18,000.00
			30 Metres		20,000.00	20,000.00
			35 Metres		30,000.00	30,000.00
			Above 35 Metres		32,500.00	32,500.00

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	B.	1412033	Building Permit Renewal (Upon Expiration of Original Permit/ Extension of Time)			
	i.		Residential	Per Case	490.00	490.00
	ii.		Commercial		1,400.00	1,400.00
	iii.		Factories/Industrial		4,200.00	4,200.00
	iv.		Civic & Cultural		2,100.00	2,100.00
	v.		Recreational Development		2,520.00	2,520.00
	vi.		Educational		1,260.00	1,260.00
	vii.		Renewal for Temporary Structures		385.00	385.00
	C.	1412033	Permit to Repair/Renovate/Rehabilitate/ Refurbish			
	i.		Telecommunication Mast	Per Installation	7,000.00	7,000.00
	ii.		Permament Structures	Cost of Construction	0.40%	0.40%
	D.	1412033	Temporary Structure Permit (Constructional Site)	Per Meter Square	52.50	50.00
	E.	1412033	Temporary Structure Permit	Per Meter Square		
	i.		Containers		84.00	80.00
	ii.		Wooden Kiosks/Sheds		42.00	40.00
	F.	1412033	Billboards	Per Meter Square		
	i.		Road Arch			
			CAT A - Class A1 (Along First Class Access)		157.50	150.00
			CAT B - Class A2 (Along Second Class Access)		105.00	100.00
			CAT C - Class A3 (Along Third Class Access)		52.50	50.00
	ii.		Unipole Spectacular			
			CAT A - Class A1 (Along First Class Access)		210.00	200.00
			CAT B - Class A2 (Along Second Class Access)		157.50	150.00
			CAT C - Class A3 (Along Third Class Access)		105.00	100.00
	iii.		LEDs			
			CAT A - Class A1 (Along First Class Access)		315.00	300.00
			CAT B - Class A2 (Along Second Class Access)		210.00	200.00
			CAT C - Class A3 (Along Third Class Access)		105.00	100.00
	iv.		Building Wrap/Wall Drapes			
			CAT A - Class A1 (Along First Class Access)		78.75	75.00

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			CAT B - Class A2 (Along Second Class Access)		52.50	50.00
			CAT C - Class A3 (Along Third Class Access)		26.25	25.00
	v.		Vehicular Adverts			
			CAT A - Class A1 (Along First Class Access)		21.00	20.00
			CAT B - Class A2 (Along Second Class Access)		15.75	15.00
			CAT C - Class A3 (Along Third Class Access)		5.25	5.00
	vi.		Banners			
			CAT A - Class A1 (Along First Class Access)		21.00	20.00
			CAT B - Class A2 (Along Second Class Access)		15.75	15.00
			CAT C - Class A3 (Along Third Class Access)		10.50	10.00
	vii.		Other Adverts			
	-		Bus Stop Shelters			
			CAT A - Class A1		1,050.00	1,000.00
			CAT B - Class A2		840.00	800.00
			CAT C - Class A3		630.00	600.00
	-		Flag Poles			
			CAT A - Class A1		210.00	200.00
			CAT B - Class A2		157.50	150.00
			CAT C - Class A3		105.00	100.00
	-		Group Directional Signs			
			CAT A - Class A1		1,050.00	1,000.00
			CAT B - Class A2		840.00	800.00
			CAT C - Class A3		630.00	600.00
	-		Lamp Post Advertisement (Street Light Poles)			
			CAT A - Class A1		105.00	100.00
			CAT B - Class A2		84.00	80.00
			CAT C - Class A3		63.00	60.00
	-		Structures on Designated Spectacular Sites		126.00	120.00
	-		Renewal of Outdoor Adverts/Billboards	Per Case	50% of the permit cost	50% of the permit cost
G.	i.	1412033	Other Charges			
			Certified True Copy	Per Request	Cost of reproducing new documents + 500	Cost of reproducing new documents + 500

<i>Main Item</i>	<i>Sub Item</i>	<i>CoA Code</i>	<i>Description of Item</i>	<i>Frequency/ Measure</i>	<i>Municipal</i>	<i>2022</i>
	ii.		Certificate of Habitation(COH)		30%	30%
	iii.		Demolition Permit	Per Metre Square	52.50	50.00
	iv.		Permit For Construction			
	v.		Road Crossing (Cutting) Permit	Per Metre		
	-		Asphalt Roads		280.00	280.00
	-		Paved/Surfaced Dressed Road		140.00	140.00
	-		Along Road		2.80	2.50
	vi.		Thrust Boring	Per Metre		
			Asphalt Pavement/Surface Dressed Road		56.00	50.00
	vii.		Permit For Construction of Tanks			
	-		Tank Farm	Per Meter Cube	1,092.00	1,000.00
	-		Additional Tanks (Filling Stations and Others)	Per Tank	1,820.00	1,800.00
	-		Fuel Pumps	Per Pump	2,100.00	2,000.00
	H.	1412033	Construction Cost For Building Permits	0.63% of Construction Cost		
			Building Permit Charges [0.63%] of Estimated Cost of Building			
	i.		Residential Buildings			
			1st Class		1400-1680	1400-1680
			2nd Class		1120-1400	1120-1400
			3rd Class		840-1120	840-1120
	ii.		Commercial Buildings			
			1st Class		1680-2100	1680-2100
			2nd Class		1400-1680	1400-1680
			3rd Class		840-1120	840-1120
	iii.		Industrial Buildings			
			Heavy		2100-2520	2100-2520
			Light		1680-2100	1680-2100
4		1412034	Approval Fees For Land Application			
	A.		Sub-Divisions			
	i.		Residential			
	-		1st Class			
			0.16 acre		6,048.00	5,000.00
			0.17 - 0.32 acre		6,720.00	5,500.00
			0.33 - 1 acre		7,980.00	6,500.00
			Above 1 acre	Per Acre	9,380.00	9,350.00
	-		2nd Class			
			0.16 acre		2,520.00	1,800.00
			0.17 - 0.32 acre		3,360.00	2,500.00
			0.33 - 1 acre		4,620.00	2,000.00
			Above 1 acre	Per Acre	6,300.00	6,300.00

<i>Main Item</i>	<i>Sub Item</i>	<i>CoA Code</i>	<i>Description of Item</i>	<i>Frequency/ Measure</i>	<i>Municipal</i>	<i>2022</i>
	-		3rd Class			
			0.16 acre		1,512.00	1,200.00
			0.17 - 0.32 acre		2,604.00	2,000.00
			0.33 - 1 acre		3,780.00	3,000.00
			Above 1 acre	Per Acre	5,880.00	5,880.00
	ii.		Commercial			
			0.16 acre		7,980.00	7,500.00
			0.17 acre - 0.32 acre		9,450.00	9,000.00
			0.33 - 1 acre		11,340.00	11,000.00
			Above 1 acre	Per Acre	13,020.00	13,000.00
	v.		Education			
			0.32 acre		2,940.00	2,000.00
			0.32 - 1 acre		4,410.00	4,000.00
			Above 1 acre	Per Acre	6,300.00	6,300.00
5		1412035	Change of Use			
	i.		Residential to Commercial			
	-		1st Class			
			Up to 0.32 acre		12,600.00	12,000.00
			0.33 - 1 acre		14,280.00	14,000.00
			Above 1 acre	Per Acre	16,800.00	16,800.00
	-		2nd Class			
			Up to 0.32 acre		8,400.00	8,000.00
			0.33 - 1 acre		10,080.00	10,000.00
			Above 1 acre	Per Acre	15,120.00	15,120.00
	-		3rd Class			
			Up to 0.32 acre		7,056.00	7,000.00
			0.33 - 1 acre		9,240.00	9,000.00
			Above 1 acre	Per Acre	12,600.00	12,600.00
	ii.		Residential to Educational			
	-		1st Class			
			Up to 0.32 acre		10,080.00	10,000.00
			0.33 - 1 acre		13,440.00	13,440.00
			Above 1 acre	Per Acre	20,160.00	20,160.00
	-		2nd Class			
			Up to 0.32 acre		5,880.00	5,000.00
			0.33 - 1 acre		8,400.00	8,000.00
			Above 1 acre	Per Acre	10,080.00	10,080.00
	-		3rd Class			
			Up to 0.32 acre		4,200.00	4,000.00
			0.33 - 1 acre		5,880.00	5,000.00
			Above 1 acre	Per Acre	8,400.00	8,400.00

8.0 SCHEDULE II: REVENUE UPPER LIMITS

8.3 FEES

<i>Main Item</i>	<i>Sub Item</i>	<i>CoA Code</i>	<i>Description of Item</i>	<i>Frequency/ Measure</i>	<i>Rate GH¢ (Upper Limit) Municipal</i>	<i>2022</i>
1		1423006	Burial (Cemetery) Fees			
	i.		General	Per Burial		
			CAT A - 1 - 5 Years		28.00	25.00
			CAT B - 6 -17 Years		63.00	50.00
			CAT C - Adults (18 Years & Above)		1,050.00	600.00
			CAT D - Tombstone e.g. Marble, Terrazzo, Vault		8,400.00	5,000.00
			CAT E - Concrete Vault with Building		10,000.00	8,000.00
			CAT H - Concrete Vault with Tombstone		8,400.00	2,000.00
			CAT G - Concrete Vault with Iron Bars/ Chain Fencing		7,500.00	5,000.00
			CAT E - Concrete Vault		7,000.00	4,500.00
	ii.		Exportation of Corpse (Outside Country)	Onetime Payment	2,800.00	2,000.00
	iii.		Mausoleum	Per Burial	210.00	200.00
	iv.		Burials at Home (Applicable only to Areas with Designated Burial Sites)	Per Burial	37,800.00	35,000.00
	v.		Exhumation of Corpse	Per Court Order	1,260.00	1,200.00
2		1423839	Business/Product Promotion	One Week	490.00	400.00
3		1423860	Crusade Outreach/Concert Programmes	Per Day	63.00	60.00
4		1423012	Conservancy (Sanitary Services)			
	i.		Franchised			
			Public Toilet Operators	Per Month	Fee based on Resolution of the Assembly	500.00
			WC & Other Technologies	Per Visit	2.10	1.50
			KVIP	Per Visit	1.05	
			Public Bathhouse Operators	Per Month	Fee based on Resolution of the Assembly	200.00
			Public Urinal Operators	Per Month	Fee based on Resolution of the Assembly	100.00
	ii.		Assembly Operated			
			Public Toilet	Per Visit	1.40	1.00
			Public Bathhouse			
			- No Shower	Per Visit	1.40	1.00
			- With shower	Per Visit	2.10	1.50
			Public Urinals	Per Visit	0.70	0.50

<i>Main Item</i>	<i>Sub Item</i>	<i>CoA Code</i>	<i>Description of Item</i>	<i>Frequency/ Measure</i>	<i>Rate GH¢ (Upper Limit) Municipal</i>	<i>2022</i>
5		1423861	Environmental Health Inspection and Certification Fee	Per Visit		
	i.		Application Forms		8.40	6.00
	ii.		Suitability (Health) Certification			
			CAT A - Water Producers/Food Processing Vendors		35.00	35.00
			CAT B - Hotels/Guesthouses/Restaurants/Hostels/Private Schools		630.00	500.00
			CAT C - Chop and Drinking Bars		210.00	200.00
6		1423862	Export/Conveyance			
	i.		Animals			
			Cow (Foreign Heardsmen)	Per Animal	15.75	15.00
			Cow (Local Heardsmen)	Per Animal	16.80	16.00
			Sheep, Goats, Pigs, Donkey, Dog, etc.	Per Animal	8.40	8.00
			Birds	Per Bird	2.80	2.00
			Fish	Per Basket	4.20	4.00
			Bush Meat	Per Animal	4.20	4.00
	ii.		Bamboo	Per 100 Culms	21.00	20.00
	iii.		Cane/Rattan			
			CAT A	Per Bundle	14.00	14.00
			CAT B	Per Maxi Bag	8.40	8.00
			CAT C	Per Mini Bag	7.00	7.00
	iv.		Charcoal	Per Bag	22.50	10.00
	v.		Cotton	Per Load		
			- Articulated Truck	Per Load	35.00	35.00
			- Mummy Truck	Per Load	21.00	15.00
			- Kia Truck	Per Load	9.80	9.00
	vi.		Firewood			
			- Articulated Truck	Per Load	77.00	60.00
			- Mummy Truck	Per Load	49.00	35.00
			- Kia Truck	Per Load	35.00	20.00
			- Abossey Okai Macho Motor King/Donkey Cart	Per Load	14.00	10.00
	vii.		Fruits (Banana, Mango, Pawpaw, Pineapple, Pear, Oranges, etc.)	Per Crate/Bag/ Basket	5.60	4.00
			Cereals (Millet, Sorghum, Maize, Beans, Guinea Corn, etc.)			
			Maxi Bag		7.50	5.00
			Mini Bag		3.75	3.00

<i>Main Item</i>	<i>Sub Item</i>	<i>CoA Code</i>	<i>Description of Item</i>	<i>Frequency/ Measure</i>	<i>Rate GH¢ (Upper Limit) Municipal</i>	<i>2022</i>
			Salt			
	viii.		- Articulated Truck	Per Load		350.00
			- Mummy Truck	Per Load		250.00
			- Kia Truck	Per Load		150.00
	ix.		Coconut			
			- Articulated Truck	Per Load	525.00	300.00
			- Mummy Truck	Per Load	325.00	150.00
			- Kia Truck	Per Load	225.00	100.00
	x.		Milled Foods (Corn Dough, Cassava Dough, Groundnut Paste, Gari, etc.)	Per Bag/ Per Container		
					8.40	4.00
	xi.		Palm Fruit	Per Load		
			- Articulated Truck	Per Load	63.00	45.00
			- Mummy Truck	Per Load	49.00	30.00
			- Kia Truck	Per Load	35.00	20.00
			- Abossey Okai Macho'	Per Load	21.00	15.00
			- Motor King'	Per Load	11.20	7.00
	xii.		Roots and Tubers			
			Yam			
			- Count	100 Pieces	14.00	10.00
			- Articulated Truck	Per Load	225.00	200.00
			- Mummy Truck	Per Load	75.00	50.00
			- Kia Truck	Per Load	60.00	35.00
			- 'Abossey Okai Macho'	Per load	40.00	20.00
			- 'Motor King'	Per Load	35.00	15.00
			Cocoyam, Cassava, Potato, etc.			
			CAT A	Per Maxi Bag	7.00	5.00
			CAT B	Per Mini Bag	7.00	3.00
	xiii.		Vegetable Dealers	Per Bag/Crate/ Basket		
					4.20	3.00
	xiv.		Palm Oil, Coconut Oil, Groundnut Oil	Per Gallon (4.5 Litres)		
					7.00	1.00
	xv.		Shea Nuts	Per Maxi Bag	210.00	100.00
				Per Mini Bag	157.50	60.00
	xvi.		Shea Butter	Per Tonne	37.80	10.00
	xvii.		Off-Loading/Landing Fee			
			CAT A - Articulator Truck		350.00	250.00
			CAT B - Cargo Trucks & Buses		280.00	180.00
8		1423246	Information Van Hiring (Assembly's)	Per Use		
			CAT A - Public Use		280.00	100.00
			CAT B - Private Use		770.00	200.00
9			ICT Centre Operations (Assembly's)	To be Determined by Assembly		200.00

LOCAL GOVERNMENT BULLETIN, 17TH JANUARY, 2022						
<i>Main Item</i>	<i>Sub Item</i>	<i>CoA Code</i>	<i>Description of Item</i>	<i>Frequency/ Measure</i>	<i>Rate GH¢ (Upper Limit) Municipal</i>	<i>2022</i>
10		1423863	Lorry Park Fee			
	i.		Commercial Vehicles	Per Day		
			Taxi		1.50	1.50
			Mini Bus Up to 12-23 Seater		2.00	2.00
			Bus/Kia Up to 24-33 Seater		2.00	2.00
			Bus/Kia (33 Seater +)		4.00	4.00
			Articulated Truck		5.00	5.00
			Tipper Truck		5.00	5.00
			Rig Saw (Yellow Tricycle)		1.50	1.50
			Non-Lorry Park Mobile Vehicles (Floating Vehicles)		7.00	5.00
			Wheel Cart/Trolley		0.70	0.50
	ii.		Private Vehicles	Per Hour		
			Saloon Cars		7.00	1.00
			Long Parking	Full Day	12.60	10.00
			Mini Cargo Bus		18.20	15.00
			Medium Trucks		18.20	15.00
			Big Cargo Trucks		25.20	20.00
			Articulated Trucks		37.80	30.00
			Monthly Parking (For all Vehicles)		126.00	100.00
11			Urban Passenger Transport Fee (e.g. BRT/Ayalolo Buses)			
			Type A Permit Fee		210.00	150.00
			Route Registration Fee		112.50	80.00
			Route Extension		187.50	150.00
12		1423001	Market	Per Day/Night		
			Market Tolls (Daily/Night Tolls)		2.80	1.00
13		1423011	Marriage Fees			
			Ordinance (Cap 127)	Per Registration	238.00	150.00
			Customary Marriage (Resident)	Per Registration	98.00	80.00
			Customary Marriage (Foreign)	Per Registration	490.00	400.00
			Divorce Certificate (Customary)	Per Document	490.00	450.00
			Certificate of Marriage	Per Document	77.00	70.00
			Certified True Copy	Per Document	189.00	50.00
			Filing of Notice/Caveat	Per Case	77.00	50.00
			Search Fee (for Marriage Registration)	Per Case	77.00	50.00
			Search Fee (Marriage Certificate)	Per Document	105.00	80.00
			Registration of Churches for Marriage	Per Church	2,100.00	2,000.00
14		1422029	Mobile Sales Vans (Per Vehicle)	Per Day	4.20	3.50

<i>Main Item</i>	<i>Sub Item</i>	<i>CoA Code</i>	<i>Description of Item</i>	<i>Frequency/ Measure</i>	<i>Rate GH¢ (Upper Limit) Municipal</i>	<i>2022</i>
15		1423015	On-Street Parking All Vehicle Types	Up to First 3 Hours	15.00	10.00
			All Vehicle Types	Additional Time (Per Hour)	10.00	5.00
			Company Parking	Per Day	21.00	15.00
			Shop Owners Parking	Per week	35.00	30.00
16		1423201	Sale of Contract Documents (All Categories) CAT A - Above 550,000 (Approved by Regional Tender Review Committee)	One Time Payment	1,000.00	1,000.00
			CAT B - Above 75,000 - 550,000 (Approved by Entity Tender Committee)		500.00	500.00
			CAT C - Up to 75,000 (Approved by Entity Head)		300.00	300.00
17		1423737	Search Fee (General Information)		100.00	100.00
18			Slaughter CAT A - Slaughter of Cow/Donkey		63.00	50.00
			CAT B - Slaughter of Sheep/Goat/Pig		28.00	15.00
19			Meat Van (Assembly - Door to Door Delivery) CAT A - Cow		4.20	4.00
			CAT B - Small Animals		2.80	2.50
20		1423866	Special Registration Fee CAT G - Salt Mining		1,260.00	1,000.00
			CAT G - Salt Mining (Small Scale)		20.00	20.00
	B	1423866	Non-Governmental Institutions' Registration CAT A - International NGOs/CSOs	Onetime Payment	490.00	450.00
			CAT B - Local NGOs/CSOs		420.00	300.00
			CAT C - Community CSOs/CSOs		140.00	100.00
21		1423841	Warehouse Charges (In The Market) i. Daily/Overnight Charges	Per Head Load	3.00	2.00
	ii.		Monthly Charges General Charges	Per Square Meters	3.00	3.00
			Handling Charges	Per Tonne	28.00	25.00
			Storage	Per Tonne	12.60	10.00
			Administrative Charges	Per Tonne	12.60	10.00

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	iii.		Liquid Oil (Drums - Per head load)			
			One (1) Drum		12.60	12.00
			One (1) Jerri can		7.00	3.00
			Others (Negotiable)			1.00
22		1423841	Warehouse Charges (Outside Market)	Per Month		
			CAT A - Above 20 Sq. metres		5,040.00	5,000.00
			CAT B - 16 to 20 Sq. metres		3,780.00	3,000.00
			CAT C - 11 to 15 Sq. metres		2,520.00	2,000.00
			CAT D - 6 to 10 Sq. metres		1,260.00	1,000.00
			CAT E - Up to 5 Sq. metres		630.00	600.00
23		1423865	Waste Management	Per Trip		
	A	1423865	Dislodgement of Liquid Waste			
			Dislodging		800.00	700.00
			Tipping Fee (Liquid Waste)		100.00	100.00
24		1423867	Road Block	Per Day		
			CAT A - Collector Access		750.00	500.00
			CAT B - Local Access		448.00	400.00
25		1423086	Vehicle Stickers for Embossment	Per Annum		
	i.		General			
			Taxi		77.00	10.00
			Heavy Duty		105.00	95.00
			Light Duty		98.00	65.00
			Multi-Purpose		49.00	49.00
			4 - Wheel Cart (Truck)		5.60	5.00
			1 & 2- Wheel Cart		2.80	2.00
			Tricycles/ Motorcycles	Per Unit	77.00	10.00
			Bicycle	Per Unit	42.00	6.00
	ii.		Buses/Trotro			
			46 Passengers and Above		98.00	40.00
			34 - 45 Passengers		77.00	30.00
			24 - 33 Passengers		63.00	20.00
			8 - 23 Passengers		49.00	15.00
	iii.		Trucks			
			Articulated/Timber Trucks		189.00	90.00
			Cargo Trucks (Above 10 Tonnes)		119.00	85.00
			Cargo Trucks/Kia (Below 10 Tonnes)		84.00	55.00
			Tipper Trucks:			
			Up to 9.5 Cubic Metres		126.00	95.00
			10 - 14 Cubic Metres		238.00	150.00
			15 - 25 Cubic Metres		350.00	250.00

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	iv.		Tankers			
			1,100 - 1,500 Gallon Capacity		280.00	200.00
			2,000 - 2,500 Gallon Capacity		420.00	275.00
			3,000 - 7,000 Gallon Capacity		490.00	305.00
	ix.		Other Vehicles			
			Cesspit Emptier		490.00	350.00
			Hearse		238.00	200.00
			Towing Truck		140.00	140.00
			Tractors		238.00	230.00
			Roll-on Roll-off		84.00	80.00

8.0 SCHEDULE II: REVENUE UPPER LIMITS

8.4 FINES

1	Formula	Per Case		
	Building Offences			
i.	Penalty for Development without Permit		Percentage of permit charge in reference to level of completion	Percentage of permit charge in reference to level of completion
ii.	Occupying Newly Completed Developments without Occupancy Certificate - Certificate of Habitation (CoH)		50% CoH permit Charge	50% CoH permit Charge
iii.	Penalty For Unauthorised Placements (Temporary Structures)		200% of permit Charge	200% of permit Charge
iv.	Penalty for Refurbishment/Renovation without Permit		50% of permit charge	50% of permit charge
v.	Development in Unauthorised Places (Unbuildable Places)		Surcharge based on cost of demolition	Surcharge based on cost of demolition
vi.	Penalty for Violating 'Stop-Work' Order		100% of permit charge	100% of permit charge

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	vii.		Installation of Radio/TV/Internet/ Communication Mast & Others without permit		100% of permit charge	100% of permit charge
2			Billboard/Signage Offences	Per Case		
			CAT A - Wrongful Siting		200% of permit Charge	200% of permit Charge
			CAT B - Placement without Permit		200% of permit Charge	200% of permit Charge
3			Environmental Health/Safety/ Sanitation Offences	Per Case		
	i.		Defecating at Unauthorized Places		126.00	50.00
	ii.		Urinating at Unauthorized Places		28.00	20.00
	iii.		Selling at Unauthorized Places		91.00	50.00
	iv.		Indiscriminate Disposal/Burning of Refuse			
			Industrial Area		2,800.00	2,00.00
			Commercial Area		1,050.00	1,000.00
			Residential Area		910.00	700.00
			Office Area		756.00	500.00
	v.		Weedy Grounds			
			Business/Commercial Premises		2,800.00	2,500.00
			Residential Premises		630.00	500.00
	vi.		Refusal to Re-plant Tree (After Property Development)			
			Industrial/Commercial		1,050.00	1,000.00
			Residential		490.00	400.00
	vii.		Refusal to Comply with Environmental Health Screening		50% of the principal (in addition to principal)	50% of the principal (in addition to principal)
	viii.		Excessive Noise Making		1000.00	1000.00
	ix.		Cutting of Trees without Permit	Per Tree	525.00	400.00
	x.		Littering/Unauthorised Dumping of Refuse	Per Case		
			CAT A - Refuse Carriers		375.00	300.00
			CAT B - Individual		37.50	30.50
4			Impounded Offences			
	A		Stray Animals	Per Animal/Day		
			Collection - Sheep/Goat/Pigs/Dogs		91.00	90.00
			Collection - Donkey/Horse/Cow		140.00	120.00
			Feeding - Sheep/Goats		28.00	20.00

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			Feeding - Dogs		63.00	40.00
			Feeding - Donkey/Horse/Cow		168.00	120.00
	B		Vehicles Overnight		63.00	60.00
5			Other Offences	Per Case		
	i.		Removal/Missing Property Number Plate		120% of replacement cost	120% of replacement cost
	ii.		Removal/Destruction/Defacing of Street Name Signage		120% of replacement cost	120% of replacement cost
	iii.		Destruction of Street Light Poles/ Other Road Furniture		120% of replacement cost	120% of replacement cost
	iv.		Posting of Bills at Unauthorized Places		1400.00	200.00
	v.		Failure to pay BOP/Rent etc. (by August).		30% of amount owed (in addition to principal)	30% of amount owed (in addition to principal)
	vi.		Refusal to Pay Basic Rate		300.00	300.00
	vii.		Inciting a Person not to Pay Rates		300.00	300.00
	viii.		False Statement as Regards the Liability of a Person to Pay Rates		300.00	300.00
	ix.		Refusal or Failure for a Person to Supply Information and Willfully Obstruct any Authorized Person in the Performance of Functions		1,200.00	1,200.00
	x.		Penalty for Refusal of an Employer to Pay General or Special Rate Deducted from an Employee Remuneration		2,400.00	2,400.00
	xi.		Penalty for Unauthorized Collection of Rate		3,000.00	3,000.00
	xii.		Refusal by a Person Appointed by the Rating authority as Agent for the Collection to Render Accounts within a Stipulated Time.		2,400.00	2,400.00
	xiii.		Penalty in Respect of Offences by Rate Collectors		3,000.00	3,000.00
	xiv.		Penalty for Bounced Cheques		50% of cheque value	50% of cheque value

<i>Main Item</i>	<i>Sub Item</i>	<i>CoA Code</i>	<i>Description of Item</i>	<i>Frequency/ Measure</i>	<i>Rate GH¢ (Upper Limit) Municipal</i>	<i>2022</i>
	xv.		Transfer of Stalls/Stores Shopping mall without Assembly Approval		1,050.00	1,000.00
	xvi.		Failure to Vaccinate Dogs	Per Dog	525.00	300.00
	xvii.		Operating without Certified Licence (e.g. Electricians)		525.00	525.00
	xviii.		Failure to Obtain Permit for Burial		30% of the permit charge (in addition to principal)	30% of the permit charge (in addition to principal)
	xix.		Road Block without Permit		840.00	800.00
6			Retrieval Of Seized Tools/Machinery (For Various Offences)	Per Case		
			1st Time		1050.00	1,000.00
			2nd Time		1750.00	1,500.00
			3rd Time		3150.00	2,500.00
7			Traffic Offences			
	i.		Parking/Stopping/Waiting/Loading/Off-loading/Moving/Turning at Unauthorized Places	Per Case		
			Earth Moving Equipment	Per Case	630.00	600.00
			Articulated Truck	Per Hour/Case	448.00	400.00
			Tipper/Cargo Truck/Tractor	Per Hour/Case	378.00	350.00
			Pick-Up/ Cross-Country/SUVs Vehicle	Per Case	280.00	250.00
			Saloon Car/Taxi	Per Case	182.00	160.00
			Buses (Large)	Per Case	378.00	350.00
			Trotro/Buses (Small)	Per Case	280.00	250.00
			Tricycle and Motorbikes	Per Case		20.00
			Push Truck	Per Case	14.70	10.00
	ii.		Riding Bicycle and Motorbike in the Market	Per Case	126.00	100.00
	iii.		Riding bicycle and Motorbike on Pedestrian Walkways	Per Case	126.00	100.00
	iv.		Clamping Charges (Obstruction/No Parking)	Per case		
			Heavy Duty (e.g. Articulated Trucks)		448.00	400.00
			Dump Trucks (Tipper Trucks)		280.00	250.00
			Medium Heavy Duty Vehicles (Kia Trucks and Buses)		182.00	150.00
			Private/Light Vehicle (e.g. Saloon/4x4/Pick-up)		126.00	100.00
			Tricycles		63.00	50.00

<i>Main Item</i>	<i>Sub Item</i>	<i>CoA Code</i>	<i>Description of Item</i>	<i>Frequency/ Measure</i>	<i>Rate GH¢ (Upper Limit) Municipal</i>	<i>2022</i>
	vi.		Refusal to Obtain Vehicle Sticker	Per Case		
			CAT A - Articulated/Tipper Trucks		182.00	180.00
			CAT B - Commercial Vehicles		105.00	100.00
	vii.		Refusal to Emboss Sticker	Per Case	280.00	280.00
	viii.		Refusal to Acquire Taxi Driver Licence	Per case	63.00	60.00
8			Unauthorised Diversion	Per Case		
			Diversion of River/Stream Course		15,000.00	15,000.00
			Diversion of Drains		7,000.00	7,000.00
			Channelling of Sewage Waste into Drains		7,000.00	7,000.00
9			Illegal/Un-licenced Activities	Per Case		
			Gold Buying & Sales		15,000.00	15,000.00
			Logging and Sale of Logs		15,000.00	15,000.00
			Mining (Galamsey)		25,000.00	25,000.00
			Production and Sale of Armunitions		20,000.00	20,000.00
			Quarry Operations		15,000.00	15,000.00
			Sand Weaning		15,000.00	15,000.00

8.0 SCHEDULE II: REVENUE UPPER LIMITS

8.5 RATES

1			Special Rates			
	i.	1413003	Basic Rates		8.00	5.00
	ii.	1413006	Development Levy (LGA Section 146 sub section 3)			
2			GENERAL RATES			
	A.	1413001	Property Rates (Refer to Section 3.2 of this Document)			
	B.	1413005	Rates on Other Possessions			
	i.	1413005	Bicycle Rates	Per Unit	3.00	2.50
	ii.	1413005	Cattle Rates - Foreigners	Per Animal	35.00	25.00
	iii.	1413005	Cattle Rates - Residents	Per Animal	15.00	13.00
	iv.	1413005	Donkey Rates	Per Animal	35.00	30.00
	vi.	1413005	Pig Rates	Per Animal	15.00	10.00

8.0 SCHEDULE II: REVENUE UPPER LIMITS**8.6 RENT**

<i>Main Item</i>	<i>Sub Item</i>	<i>CoA Code</i>	<i>Description of Item</i>	<i>Frequency/ Measure</i>	<i>Rate GH¢ (Upper Limit) Municipal</i>	<i>2022</i>
1		1415036	Billboards			
			CAT 'A'		6,300.00	6,000.00
			CAT 'B' (Memorial Adverts)		1,400.00	1,000.00
			CAT 'C' (Small of CAT 'B')		770.00	500.00
2		1415036	Hiring of Assembly Facilities	Per Day		
	i.		Assembly Hall			
			CAT A - Large		1,400.00	1,000.00
			CAT B - Medium		504.00	500.00
			CAT C - Small		350.00	200.00
	ii.		Assembly Conference Room		770.00	500.00
	iii.		Community Centres		378.00	250.00
	iv.		Sub-district/Metro Halls		252.00	200.00
	vii.		Assembly Forecourt		315.00	300.00
	x.		Others		252.00	200.00
3		1415052	Market Facilities	Per Month		
	i.		Stores			
			CAT A - In CBD (Shopping Mall Big)		280.00	120.00
			CAT B - Satellite Markets (Small Room)		182.00	60.00
			CAT C - Outside CBD (Market Store)		126.00	40.00
			CAT D - Sub District Store		28.00	10.00
	ii.		Stalls			
			CAT A - In CBD		12.60	10.00
			CAT B - Satellite Market		9.80	9.00
			CAT C - Outside CBD		7.00	7.00
			CAT D - Sub District Store		4.20	4.00
	iii.		Sheds			
			CAT A - In CBD		9.80	9.00
			CAT B - Satellite Markets		7.00	7.00
			CAT C - Outside CBD		5.60	5.00
			CAT D - Sub District Store		2.80	2.50
	iv.		Rent of Undeveloped Lands	4x4 ft	30.80	30.00
4		1415017	Hiring of Parks			
	i.		CAT A - Government Recreational Park	Per Event	910.00	500.00
	ii.		CAT B - Lorry Park (Space Rental)	Per Month	1,400.00	500.00
	iii.		CAT C - Parade Grounds (Jubilee Parks)	Per Day	882.00	500.00
			CAT D - School Compound (Social Functions)	Per Day	150.00	100.00

<i>Main Item</i>	<i>Sub Item</i>	<i>CoA Code</i>	<i>Description of Item</i>	<i>Frequency/ Measure</i>	<i>Rate GH¢ (Upper Limit) Municipal</i>	<i>2022</i>
5		11415064	Rent on Leased Buildings	Determined by Assembly		
6		11415002	Rent for Vendor Stands	Per Month	105.00	100.00
7			Buildings			
			Guesthouses			
			Restaurant/Canteen	Per Month		200.00
			Club House			
			Stadium	Per Month		300.00
8			Shopping Mall	Per Month		
			CAT A - Shopping Mall (Big Room)			120.00
			CAT B - Shopping Mall (Small Room)			60.00
9			Market	Per Month		
			CAT A - Big Room			110.00
			CAT B - Medium			40.00
			CAT C - Small			30.00
			CAT D - Very Small			20.00

8.0 SCHEDULE II: REVENUE UPPER LIMITS

8.7 INVESTMENT

1		1415008	Dividend on Shares			
			Investment on Shares	Dividends		
2		1415011	Interest Earned			
			On Account	Profits		
			On Deposit	Profits		
3			Land Banks			
			Industrial Parks			
			Serviced Plots	Plots		

NOTE:

1. Failure to honor your tax obligation on the agreed period attracts a penalty of five (5) times the stipulated prices.
2. It shall be the duty of every person liable to pay operating and or annual fees to settle the amount thereof at the office of the Keta Municipal Assembly or to the revenue mobilization Task Force constituted by the Municipal Assembly or at the zonal Council Offices or Unit Committee on or before 31st December, 2022.
3. Where renewal of permit or registration is not specified, a rate of 20% waiver would be given on the prevailing charge.
4. The foregoing resolution was adopted at a meeting of the Keta Municipal Assembly duly convened on 26th October, 2021 and constitutes effective and a valid legal document for levying these rates from 1st January, 2022 to 31st December, 2022.

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HON. AMOS AMETSIMEY
PRESIDING MEMBER

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KODJOE DEKPO
MUNICIPAL CO-ORDINATING DIRECTOR