



REPUBLIC OF GHANA

LOCAL GOVERNMENT BULLETIN

Published by Authority

No. 50	WEDNESDAY, 29TH APRIL	2026
--------	-----------------------	------

SUMMARY OF CONTENT

	Page
General	
Imposition of Rates and Fee-Fixing Resolution, 2026 — Keta Municipal Assembly	1587

GENERAL

IMPOSITION OF RATES AND FEE-FIXING RESOLUTION FOR 2026

KETA MUNICIPAL ASSEMBLY

LOCAL GOVERNANCE ACT 2016, ACT 936

In accordance with Part VIII of the Local Governance Act, 2016 (ACT 936) the following Rates have been imposed by a Resolution of the Keta Municipal Assembly for the Financial Years 1st January, 2026 to 31st December, 2026.

A Basic Rate of GH¢ 5.00 per both male and female payable by all persons between the ages of 18 to 70 years who are residents within or own immovable property within the area of authority of the Keta Municipal Assembly.

In addition to the Basic Rate, a General Rate per Ghana Cedi of the rate-able value of immovable property situated within the Administrative Area of Keta Municipal Assembly except properties exempted from rating under Section 149 (2) of the Local Governance Act, 2016 (ACT 936). The amount which shall be set out in the following:

Property Category	Property Class	Frequency/ Measure	Rates		Affected Areas
			Minimum Rate Payable (GH¢ Gp)	Rate Impost (GH¢ Gp)	
Commercial Property	C1	Per Annum	200.00	0.0022	Utility companies Universal Banks/Telcos
Commercial Property	C2	Per Annum	100.00	0.0018	
Commercial Property	C3	Per Annum	50.00	0.0016	
Commercial Property	C4	Per Annum	1000.00	0.018	
Commercial Property	C5	Per Annum	100.00	0.01	
Education	ED	Per Annum	20.00	0.00084	
Heavy Industrial Property	HI	Per Annum	500.00	0.018	
Light Industrial Property	LI	Per Annum	400.00	0.012	
Mixed Development	MD	Per Annum	100.00	0.0019	
Mixed Use Property	MX	Per Annum	100.00	0.0011	
Residential Property	R1	Per Annum	50.00	0.0009	
Residential Property	R2	Per Annum	30.00	0.0008	
Residential Property	R3	Per Annum	20.00	0.00078	
Residential Property	R4	Per Annum	20.00	0.00075	
Recreational Facility	RC	Per Annum	200.00	0.0018	

CoA Code	Description of Item	Licenses	
		Frequency/ Measure	2026 (GH¢ Gp)
10010001	Abattoir (Private)	Per Annum	
	CAT A - Industrial Setting (Large)		675.00
	CAT B - Industrial Setting (Medium)		487.00
	CAT C - Industrial Setting (Small)		375.00
	CAT D - Slaughtehouse (Large)		300.00
	CAT E - Slaughterhouse (Medium)		185.00
	CAT F - Slaughterhouse (Small)		120.00
	CAT G - Others		100.00
10020001	Adinkra Designers/Kente/Smock Weavers & Sellers	Per Annum	
	CAT A - Weavers & Sellers (Large)		375.00
	CAT B - Weavers Only (Large)		150.00
	CAT C - Sellers Only (Large)		200.00
	CAT D - Weavers & Sellers (Medium)		140.00
	CAT E - Weavers Only (Medium)		70.00

CoA Code	Description of Item	Frequency/ Measure	2026 (GH¢ Gp)
	CAT F - Sellers Only (Medium)		100.00
	CAT G - Weavers & Sellers (Small)		80.00
	CAT H - Weavers Only (Small)		50.00
	CAT I - Sellers Only (Small)		50.00
1422046	Advertising Companies	Per Annum	
	CAT A - Platinum (Per Billboard)		1,500.00
	CAT B - Gold (Per Billboard)		1,000.00
	CAT C - Silver (Per Billboard)		200.00
10040001	Agro Chemical/Farm Inputs Dealers	Per Annum	
	CAT A - Manufacturers/Importers/Distributors/ Retailers		900.00
	CAT B - Importers/Distributors/Retailers		800.00
	CAT B - Manufacturers & Importers		675.00
	CAT C - Manufacturers & Distributors		525.00
	CAT D - Distributors & Retailers		450.00
	CAT E - Manufacturers		350.00
	CAT F - Importers		275.00
	CAT G - Distributors		200.00
	CAT H - Retailers		150.00
10070101	Manufacturers (Distillers)	Per Annum	
	CAT A - Large Scale		200.00
	CAT B - Medium Scale		150.00
	CAT C - Small Scale		100.00
10070201	Distributors	Per Annum	
	CAT A - Large Scale		300.00
	CAT B - Medium Scale		150.00
	CAT C - Small Scale		100.00
10070301	Home Based/Farm Site	Per Annum	
	CAT A - Pito (Daily Brewing)		70.00
	CAT B - Palm Wine Tappers		70.00
10070401	Akpeteshie	Per Annum	
	Akpeteshie Distillers		200.00
	Akpeteshie Retailers		150.00
	Akpeteshie Sellers Only		70.00

CoA Code	Description of Item	Frequency/ Measure	2026 (GH¢ Gp)
10240001	Alcoholic and Non-Alcoholic Beverages	Per Annum	
	CAT A - Depots		700.00
	CAT B - Wholesale & Retail		550.00
	CAT C - Wholesale		250.00
	CAT D - Retail (Large)		200.00
	CAT E - Retail (Medium)		140.00
	CAT F - Retail (Small)		100.00
10080001	Aluminium Fabricators (Doors/Windows)	Per Annum	
	CAT A - Large Scale		500.00
	CAT B - Medium Scale		350.00
	CAT C - Small Scale		200.00
	CAT D - Others		150.00
10090001	Aluminium Pot Dealers (Dadesen)	Per Annum	
	CAT A - Manufacturers		100.00
	CAT B - Distributors		75.00
	CAT C - Retailers		50.00
10110001	Aluminium Product Distributors	Per Annum	
	CAT A - Large Scale		100.00
	CAT B - Medium Scale		75.00
	CAT C - Small Scale		50.00
10120001	Aluminium Product Retailers	Per Annum	
	Category A - Store (Large)		90.00
	Category B - Container/Kiosk (Medium)		65.00
	Category C - Tabletop (Small)		45.00
10130001	Ambulance Service Providers	Per Annum	
	CAT A - Large Scale (Above 5 Vehicles)		350.00
	CAT B - Medium Scale (3-5 Vehicles)		150.00
	CAT C - Small Scale (1-2 Vehicles)		75.00
	Hearse		250.00
10160001	Artisans e.g. Masons, Carpenters, Plumbers, Electricians, Painters, Steel Benders, Tile Layers etc.	Per Annum	
	CAT 'A'		75.00
	CAT 'B'		50.00

CoA Code	Description of Item	Frequency/ Measure	2026 (GH¢ Gp)
10150001	Arts & Handicraft Dealers	Per Annum	
	CAT A - Importers		1,050.00
	CAT B - Exporters		300.00
	CAT C - Producers (Large)		650.00
	CAT D - Producers (Medium)		300.00
	CAT E - Producers (Small)		140.00
	CAT F - Retailers Only		250.00
	CAT G - Container/Kiosk		225.00
	CAT H - Tabletop		110.00
10180101	Air Condition Mechanics	Per Annum	
	CAT A - Formal Company		200.00
	CAT B - Informal Garage with Shop		150.00
	CAT C - Informal Garage without Shop		80.00
	CAT D - Others		50.00
10180201	Arc Welders	Per Annum	
	CAT A - Fuel and Water Tankers; Truck Builders		250.00
	CAT B - Light Vehicle Repairs, Container Shops and Iron Gates		200.00
10180301	Argon (Aluminium) Welders	Per Annum	
	Argon (Aluminium) Welders		100.00
10180401	Auto Body Repairers	Per Annum	
	CAT A - Formal Company		800.00
	CAT B - Informal Garage with Shop		400.00
	CAT C - Informal Garage without Shop		100.00
	CAT D - Others		70.00
10180501	Auto Electricians	Per Annum	
	CAT A - With Battery Charging		100.00
	CAT B - Without Battery Charging		80.00
10180601	Auto Mechanic		
	CAT A - Heavy Duty Earthmoving Equipment		500.00
	CAT B - Heavy Duty Trucks		280.00
	CAT C - Light Duty Trucks (3 to 5 Tonnes)		120.00
	CAT D - Light Duty Vehicles (Below 3 Tonnes)		80.00
10180701	Auto Sprayers	Per Annum	
	CAT A - Spraying and Oven		200.00
	CAT B - Spraying without Oven		150.00

CoA Code	Description of Item	Frequency/ Measure	2026 (GH¢ Gp)
10180801	Auto Upholstery	Per Annum	
	CAT A - Moulding and Seat Cover Sewing		100.00
	CAT B - Seat Cover Sewing		60.00
10180901	Vulcanizers	Per Annum	
	CAT A - Tyre Repairs, Wheel Balancing, Alignment and Washing Bay		100.00
	CAT B - Tyre Repairs, Wheel Balancing and Alignment		80.00
	CAT C - Wheel Balancing and Alignment		60.00
	CAT D - Tire Repairs Only	40.00	
10180100	Brake Specialist Brake Specialist	Per Annum	50.00
10180111	Carburetor Specialist Carburetor Specialist	Per Annum	50.00
10180121	Plastic Welders and Fabricators Plastic Welders and Fabricators	Per Annum	50.00
10180131	Radiator Specialist Radiator Specialist	Per Annum	50.00
10180141	Multiple Service Providers for Auto Works	Per Annum	
	CAT A - Large Scale		210.00
	CAT B - Medium Scale		160.00
	CAT C - Small Scale	130.00	
10190108	Automobile Companies - Used Vehicle Sales (Second-hand Car Dealers)	Per Annum	
	CAT A - Large Scale (Above 50 Vehicles)		2,800.00
	CAT B - Medium Scale (20-49 Vehicles)		1,200.00
	CAT C - Small Scale (Below 20 Vehicles)	600.00	
10190301	Bolt and Nut Dealers	Per Annum	
	CAT A - Shop		70.00
	CAT B - Tabletop		50.00
10190401	Spare Parts Sales Outlets (New)	Per Annum	
	CAT A - Importers/Wholesalers Only		1,300.00
	CAT B - Wholesalers Only		750.00
	CAT C - Retailers (Large)		400.00
	CAT D - Retailers (Medium)		280.00
	CAT E - Retailers (Small)	130.00	

CoA Code	Description of Item	Frequency/ Measure	2026 (GH¢ Gp)
10190501	Spare Parts Sales Outlets (Second-hand)	Per Annum	
	CAT A - Second-hand Engine Shops		700.00
	CAT B - Retailers (Large)		300.00
	CAT C - Retailers (Medium)		200.00
	CAT D - Retailers (Small)		100.00
	CAT E - Kiosk/Tabletop		50.00
1422270	Tyre/Battery Dealers – New		
	CAT A - Wholesale		700.00
	CAT B - Retail (Large)		500.00
	CAT C - Retail (Medium)		200.00
	CAT D - Retail (Small)		150.00
10190701	Tyre/Battery Dealers Used	Per Annum	
	CAT A - Wholesale		350.00
	CAT B - Retail (Large)		250.00
	CAT C - Retail (Medium)		150.00
	CAT D - Retail (Small)		100.00
10190801	Windscreen Dealers	Per Annum	
	CAT A		500.00
	CAT B		350.00
	CAT C		210.00
10200001	Bags and Suitcases Dealers	Per Annum	
	CAT A - Large Scale		200.00
	CAT B - Medium Scale		150.00
	CAT C - Small Scale		100.00
10220001	Bakeries	Per Annum	
	CAT A - Large Scale (Industrial Operations)		400.00
	CAT B - Medium Scale		150.00
	CAT C - Small Scale		100.00
10210001	Barbering Shop (floor space and number of points)	Per Annum	
	CAT A - Barbering & Grooming Services		500.00
	CAT B - Large Shop (Above 5 Points)		150.00
	CAT C - Medium Shop (3-5 Points)		120.00
	CAT D - Small Shop (1-2 Points)		100.00
	CAT E - Mobile/Certified Wanzam Operators		50.00
	CAT F - Barbering Accessory Shop		50.00

CoA Code	Description of Item	Frequency/ Measure	2026 (GH¢ Gp)
10230001	Beads Dealers	Per Annum	
	CAT A - Producers/Wholesalers/Retailers		150.00
	CAT B - Producers Only		120.00
	CAT C - Retailers Only		75.00
	CAT D - Retailers (Tabletop)		45.00
10250101	Casino Operations	Per Annum	
	Casino Operations		2,000.00
10250201	Sports Betting Operations	Per Annum	
	CAT A - Online Betting		1,000.00
	CAT B - Online + Brick & Mortar/Land Base		500.00
	CAT C - Brick and Mortar/Land Base		500.00
10250301	Route Operations (Console/Consul Games)	Per Annum	
	CAT A		1,200.00
	CAT B		900.00
	CAT C		500.00
	CAT D (Per Machine)		250.00
10290001	Bicycle/Tricycle/Motorcycle Repairers	Per Annum	
	CAT A - Tricycle		80.00
	CAT B - Motorcycle		50.00
	CAT C - Bicycle		25.00
10260001	Bicycles/Tricycles/Motorcycles Dealers (Brand New)	Per Annum	
	CAT A - Importers/Wholesalers		1,050.00
	CAT B - Sales Outlets (Large)		500.00
	CAT C - Sales Outlets (Small-Medium)		300.00
	CAT D - Tricycles Only		200.00
	CAT E - Bicycles Only		80.00
10300101	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 Accesses)		80.00
	CAT B - Class A2 (Along Second Class Accesses)		70.00
	CAT C - Class A3 (Along Third Class Accesses)		50.00
10300301	Bus Stop Shelters	Per m ²	
	CAT A - Class A1		700.00
	CAT B - Class A2		450.00
	CAT C - Class A3		300.00

CoA Code	Description of Item	Frequency/ Measure	2026 (GH¢ Gp)
10300401	Flag Poles	Per Annum	
	CAT A - Class A1		530.00
	CAT B - Class A2		438.00
	CAT C - Class A3		400.00
10300701	Posters	One - Time Payment	
	Funeral/Churches/Business Posters etc.		50.00
	Banners	One - Time Payment	
	CAT A - 4 and Above		100.00
	CAT B - Below 4		50.00
10300901	Others (Not Categorized Above)	Per sq./m Per Annum	8.00
10310001	Blacksmith	Per Annum	
	Blacksmith		50.00
10320001	Blocks & Concrete Producers	Per Annum	
	CAT A - Large Scale (Concrete Mixtures and Wares)		2,000.00
	CAT B - Large Scale (Machine and Manual for Design Blocks)		750.00
	CAT C - Medium Scale (Machine for Blocks Only)		500.00
	CAT D - Small Scale (Manual Blocks Only)		250.00
	CAT E - Small Scale (Manual Design Blocks/ Columns Only)		150.00
	CAT F - Tiles/Pavement Blocks and Terrazzo Works (Chipping)		120.00
10330001	Boat/Canoe Dealers (Manufacturers)	Per Annum	
	CAT A - Importers		350.00
	CAT B - Local Producers		300.00
	Boat/Canoe Operators		
	CAT A - Large Scale		250.00
	CAT B - Medium Scale		200.00
	CAT C - Small Scale		150.00
10350001	Book, Stationery, Office Equipment, Computer & Accessory, etc. Shops	Per Annum	
	CAT A - Bookshops, Stationery, Office Equipment, Computer & Accessories		6,000.00
	CAT B - Computer, Accessories, Office Equipment, Stationery		1,750.00
	CAT C - Computer & Accessories, Office Equipment		1,400.00
	CAT D - Medium Size of CAT C		700.00

CoA Code	Description of Item	Frequency/ Measure	2026 (GH¢ Gp)
	CAT E - Bookshops, Stationery		150.00
	CAT F - Stationery, Office Equipment		120.00
	CAT G - Medium Size of CAT E		100.00
	CAT H - Office Equipment Only		110.00
	CAT I - Stationery Only		80.00
	CAT J - Books Only		70.00
	CAT K - Tabletop/Truck Pusher		50.00
	CAT L - Mobile Vans		75.00
10360001	Boutiques(Including African Wear)	Per Annum	
	CAT A - Large Scale		300.00
	CAT B - Medium Scale		150.00
	CAT C - Small Scale		100.00
	CAT D - Branches of CAT A & B		50.00
	CAT E - Others		50.00
10400101	Hardware (Distributor/Wholesaler)	Per Annum	
	CAT A - Large Scale Hardware Distributor/ Wholesaler		450.00
	CAT B - Medium Scale Hardware Distributor/ Wholesaler		300.00
	CAT C - Small Scale Hardware Wholesaler		150.00
	CAT D - Wholesaler		100.00
10400201	Finishing/Retail	Per Annum	
	CAT A - Large Scale		400.00
	CAT B - Medium Scale		300.00
	CAT C - Small Scale (Containers/Kiosk)		180.00
	CAT D - Very Small Scale		140.00
10400301	Roofing Material Dealers	Per Annum	
	CAT A - Manufacture/Sales		450.00
	CAT B - Sales & Installation		350.00
10410001	Business Centres	Per Annum	
	CAT A - Internet, Word Processing, Printing and Copying Services Plus Above 20 Workstations with Internet Service Retailing		700.00
	CAT B - Internet, Word Processing, Printing and Copying Services Plus Above 20 Workstations		500.00

CoA Code	Description of Item	Frequency/ Measure	2026 (GH¢ Gp)
	CAT C - Internet, Word Processing, Printing and Copying Services plus 11-20 Workstations		450.00
	CAT D - Internet, Word Processing, Printing and Copying Services Plus Below 11 Workstations		200.00
	CAT E - Secretarial Services (Word Processing, Printing and Copying Services)		150.00
10390001	Butcher's License	Per Annum	
	CAT A - Master Butcher		100.00
	CAT B - Butcher		50.00
10430001	Cane Product Weavers	Per Annum	
	CAT A		120.00
	CAT B		90.00
	CAT 'C'		70.00
10440001	Car Washing Bay	Per Annum	
	CAT A - Jet Washing, Restaurant and Drinking Facility		500.00
	CAT B - Jet Washing and Drinking Facility		400.00
	CAT C - Jet Washing Only		250.00
	CAT D - Manual Washing with Other Facilities		120.00
	CAT E - Manual Washing		80.00
10460001	Carpentry Workshops	Per Annum	
	CAT A - Furniture Large Scale		500.00
	CAT B - Furniture Medium Scale		200.00
	CAT C - Furniture (Plus Upholstery - Medium)		150.00
	CAT D - Furniture (Plus Upholstery -Small)		80.00
	CAT E - Minor Works		50.00
10470001	Casket & Coffin Dealers	Per Annum	
	CAT A - Importers		1,400.00
	CAT B - Industrial (Manufacture & Sale)		500.00
	CAT C - Manual (Manufacture & Sale)		100.00
	CAT D - Sales Outlets		100.00
	CAT E - Manufacturers Only		60.00
10510001	Ceramics/Pottery Producers/Sellers	Per Annum	
	CAT A		120.00
	CAT B		60.00

CoA Code	Description of Item	Frequency/ Measure	2026 (GH¢ Gp)
10520001	Ceremonial Hiring Services	Per Annum	
	CAT A - Multi Services		2,000.00
	CAT B - Canopies , Chairs, Tables, Cutlery, Glasses, Plates, Serving Trays		500.00
	CAT C - Canopies, Chairs, Tables		250.00
	CAT D - Single Item of Above		100.00
	CAT E - Recreational/Social Facilities (Large)		1,100.00
	CAT F - Recreational/Social Facilities (Medium)		500.00
	CAT G - Recreational/Social Facilities (Small)		475.00
	CAT H - Spinners (Large)		150.00
	CAT I - Spinners (Small)		120.00
	CAT J - Live Band		250.00
	CAT K - Musical/Dance Groups		100.00
	10550001	Cleaning Companies	Per Annum
CAT A - Household/Office (Large)			450.00
CAT B - Household/Office (Medium)			350.00
CAT C - Household/Office (Small)			300.00
CAT D - Household/Office (Very Small)			250.00
10580001	Coconut Oil Production/Sales	Per Annum	
	CAT A - Company (Large Scale)		350.00
	CAT B - Company (Medium Scale)		250.00
	CAT C - Company (Small Scale)		150.00
	CAT D - Individuals		80.00
10610301	Non-Importers with Containerized Cold Storage Facilities (Local)	Per Annum	
	CAT A - 40 Footer Container		1,785.00
	CAT B - 20 Footer Container		600.00
	CAT C - Below 20 Footer Container		400.00
	CAT D - Fabricated Facility (Retail Large)		320.00
	CAT E - Fabricated Facility (Retail Medium)		160.00
	CAT F - Fabricated Facility (Retail Small)		100.00
10620001	Commercial Houses/Departmental Stores	Per Annum	
	CAT A - Mall (Large)		5,000.00
	CAT B - Mall (Medium)		3,000.00
	CAT C - Branches of A or B		1,000.00
	CAT D - Supermarkets (Large Size)		600.00
	CAT E - Supermarkets (Medium Size)		500.00
	CAT F - Supermarkets (Small Size)		300.00
	CAT G - Neighbourhood Shops (Large Size)		195.00
	CAT H - Neighbourhood Shops (Medium Size)		130.00
	CAT I - Neighbourhood Shops (Small Size)		90.00
	CAT J - Neighbourhood Shops (Very Small Size)		65.00

CoA Code	Description of Item	Frequency/ Measure	2026 (GH¢ Gp)
10650001	Commissioner for Oaths/Letter Writers	Per Annum	
	CAT A		104.00
	CAT B		65.00
10660001	Communication Mast Operating License	Per Annum/Per Mast	
	CAT A - 1-10 Masts		2,200.00
	CAT B - 11-20 Masts		1,800.00
	CAT C - 21-30 Masts		1,500.00
	CAT D - 31-40 Masts		1,000.00
	CAT E - Above 40 Masts		720.00
10670001	Computer/Accessories/ Office Equipment Repairs		
	CAT A - Large Scale		520.00
	CAT B - Medium Scale		195.00
	CAT C - Small Scale		130.00
10680001	Condiments/Confectioneries (e.g. Biscuits, Toffees and Spices)	Per Annum	
	CAT A - Wholesale		90.00
	CAT B - Retail		65.00
	CAT C - Tabletop		40.00
10690001	Contractor Registration/Renewal	Per Annum	
	CAT A - Roads and Bridge (A1/B1/S1)		840.00
	CAT B - Roads and Bridge (A2/B2/S2)		725.00
	CAT C - Roads and Bridge (A3/B3/S3)		610.00
	CAT D - Building/Civil Works (D1/K1)		840.00
	CAT E - Building/Civil Works (D2/K2)		730.00
	CAT F - Building/Civil Works (D3/K3)		610.00
	CAT G - Electrical Works (E1)		840.00
	CAT H - Electrical Works (E2)		730.00
	CAT I - Electrical Works (E3)		610.00
	CAT J - Plumbing Works		840.00
	CAT K - Plumbing Works		730.00
	CAT L - Plumbing Works		610.00
	CAT M - Suppliers of Goods and Services		500.00
	Renewal		75% of the Initial Registration
	10480001		Contracted Caterers (e.g. School Feeding)
CAT A - Above 1,000 Pupils		400.00	
CAT B - Above 500 to 1,000 Pupils		300.00	
CAT C - Up to 500 Pupils		200.00	

CoA Code	Description of Item	Frequency/ Measure	2026 (GH¢ Gp)
10690001	Cooking/Household Utensil Sales	Per Annum	200.00
	CAT A		150.00
	CAT B		100.00
	CAT C		
10710001	Cosmetic/Personal Care/Hair Product Sales	Per Annum	300.00
	CAT A - Wholesale and Retail		200.00
	CAT B - Wholesale Only		150.00
	CAT C - Retail		50.00
	CAT D - Tabletop		
10730001	Curtains/Carpets etc. Sales	Per Annum	300.00
	CAT A		150.00
	CAT B		90.00
	CAT C		
10750001	Digital Embroidery Companies	Per Annum	1,300.00
	CAT A		1,000.00
	CAT B		370.00
	CAT 'C'		
10760001	Disposable Products Dealers	Per Annum	325.00
	CAT A - Wholesalers/Retailers		130.00
	CAT B - Retailers (Medium)		65.00
	CAT C - Retailers (Small)		
10780003	Dog Breeding & Sales License	Per Annum	65.00
	CAT (A) C - Exotic & Local		40.00
	CAT (B) D - Exotic Only		25.00
	CAT (C) E - Local Only		
10770001	Dog License	Per Annum	25.00
	Dog License		
10790001	Dressmakers/Tailors (Industrial)	Per Annum	390.00
	CAT A - Fashion Designers (Large)		325.00
	CAT B - Fashion Designers (Small)		195.00
	CAT C - Large Scale (Above 25 Workers)		130.00
	CAT D - Medium Scale (10-25 Workers)		80.00
	CAT E - Small Scale (Below 10 Workers)		
10800001	Dressmakers/Tailors (Non-Industrial)	Per Annum	195.00
	CAT A - Large Scale		130.00
	CAT B - Medium Scale		80.00
	CAT C - Small Scale		

CoA Code	Description of Item	Frequency/ Measure	2026 (GH¢ Gp)
10810001	Dressmakers/Tailors Services	Per Annum	
	CAT A - Knitting, Haberdashery and Embroidery		156.00
	CAT B - Knitting and Embroidery		130.00
	CAT C - Embroidery Only		90.00
	CAT D - Knitting Only		90.00
	CAT E - Haberdashery Only (Sewing Items - Large)		325.00
	CAT F - Haberdashery Only (Small)		160.00
10820101	Mining (Salt)	Per Annum	
	CAT A - Exploration & Prospecting - (Large)		8,000.00
	CAT B - Exploration & Prospecting - (Small)		7,000.00
	CAT C - Ancillary Services		6,000.00
10820201	Oil/Gas	Per Annum	
	CAT A - Exploration & Prospecting - (Large)		168,000.00
	CAT B - Exploration & Prospecting - (Medium)		63,000.00
	CAT D - Exploration & Prospecting - (Very Small)		5,040.00
	CAT E - Ancillary Services		84,000.00
10820301	Water (Borehole)	Per Annum	
	CAT A - Large Scale		4,000.00
	CAT B - Medium Scale		1,500.00
	CAT C - Small Scale		600.00
	CAT D - Wells		100.00
10830001	Driving Schools	Per Annum	
	CAT A - Above 6 Vehicles		945.00
	CAT B - 4 - 6 Vehicles		600.00
	CAT C - 1 - 3 Vehicles		280.00
10840101	Daycare Centres (Early Childhood Development Centres)	Per Annum	
	CAT A - Grade A		350.00
	CAT B - Grade B		250.00
	CAT C - Grade C		150.00
10840201	Pre-Tertiary Schools - Basic School (Foreign Curriculum Operators)	Per Annum	
	CAT A - KG/Primary/Junior High Schools		1,000.00
	CAT B - KG/Primary		850.00
	CAT A - KG/Primary/Junior High Schools (Large)		800.00
	CAT B - KG/Primary/Junior High Schools (Medium)		600.00
	CAT C - KG/Primary/Junior High Schools (Small)		300.00
	CAT D - KG/Primary (Large)		195.00
	CAT E - KG/Primary (Medium)		195.00
CAT F - KG/Primary (Small)		195.00	

CoA Code	Description of Item	Frequency/ Measure	2026 (GH¢ Gp)
10840213	Pre-Tertiary Schools - Specialized Schools (Remedial School)	Per Annum	
	CAT 'A'		750.00
	CAT 'B'		450.00
10840601	Training & Vocational Institutions (Media, Construction, Fashion, Floral, Catering, Cosmetology & Wellness, etc.)	Per Annum	
	CAT 'A'		850.00
	CAT 'B'		500.00
	CAT 'C'		450.00
	CAT 'D'		300.00
10840701	Other Educational & Training Centres - Computer Schools/Training Centre	Per Annum	
	CAT A - International		1,500.00
	CAT B - Local (Large)		750.00
	CAT C - Local (Small)		350.00
	Private Library		100.00
10850001	Egg Dealers	Per Annum	
	CAT A - Wholesale		130.00
	CAT B - Retail Shops		65.00
	CAT C - Mobile Retail		40.00
10860001	Electrical Appliances (New & Second-hand)	Per Annum	
	CAT A - Importers/Wholesalers		2,500.00
	CAT B - Wholesalers		1,600.00
	CAT C - Retailers (Large)		1,200.00
	CAT D - Retailers - (Small)		400.00
	CAT E - Tabletop		100.00
10870001	Electronic/Home Appliances/Shops -New & Second-hand	Per Annum	
	CAT A - Importers/Wholesalers (Large)		3,600.00
	CAT B - Importers/Wholesalers (Small)		2,700.00
	CAT C - Wholesalers cum Retailers (Large)		2,220.00
	CAT D - Wholesalers cum Retailers (Small)		1,920.00
	CAT E - Retailers (Shops and Containers - Large)		1,440.00
	CAT F - Retailers (Shops and Containers - Medium)		960.00
	CAT G - Retailers (Shops and Containers - Small)		480.00
	CAT H - Retailers (Tabletop - Medium)		195.00
	CAT I - Retailers Tabletop - Small		130.00

CoA Code	Description of Item	Frequency/ Measure	2026 (GH¢ Gp)
10890001	Embossment Centres	Per Annum	
	CAT A - Vehicle Embossment Company		700.00
	CAT B - Stickers for Vehicles and Temporary Structures		520.00
	CAT C - Stickers for Vehicles and Temporary Structures		140.00
10930001	Fabric Dealers Sales	Per Annum	
	CAT A - Imports/Wholesale		1,000.00
	CAT B - Wholesale and Retail		600.00
	CAT C - Wholesale		300.00
	CAT D - Retail		150.00
	CAT E - Tabletop		100.00
10940001	Feed Mills (Poultry, Pets, Fish etc.) Production	Per Annum	
	CAT A		350.00
	CAT B		200.00
	CAT C		150.00
10950001	Feed Sellers	Per Annum	
	CAT A - Wholesalers		300.00
	CAT B - Distributors		150.00
	CAT C - Retailers		100.00
10970301	Universal Banks	Per Annum	
	CAT A - Bank with Capital Market Operations		15,000.00
	CAT B - Head Office		12,000.00
	CAT Ci - Branch Office (Large)		8,000.00
	CAT Cii - Branch Office (Small)		4,500.00
	CAT D - Agency		
10970401	Special Deposit Taking Institutions - Savings and Loans Companies & Finance Houses	Per Annum	
	CAT A - Head Office		2,000.00
	CAT B - Branch		1,500.00
	CAT C - Agency		1,200.00
	CAT D - Mobilization Centre		450.00
	CAT E - Loan/Business Centre		200.00
10970406	Special Deposit Taking Institutions - Leasing & Mortgage Finance Companies	Per Annum	
	CAT A - Head Office		2,600.00
	CAT B - Branch		1,900.00

CoA Code	Description of Item	Frequency/ Measure	2026 (GH¢ Gp)
10970501	Other Financial Institutions - Microfinance Companies (Deposit Taking)	Per Annum	
	CAT A - Head Office		1,300.00
	CAT B - Branch		550.00
10970503	Other Financial Institutions - Microcredit/ Money Lenders/Credit Union	Per Annum	
	CAT A - Head Office		1,495.00
	CAT B - Branch		632.00
	CAT C - Tier 4 Operators		300.00
10970506	Other Financial Institutions - Rural & Community Banks	Per Annum	
	CAT A - Head Office		2,000.00
	CAT B - Branch		1,800.00
	CAT C - Agency		1,500.00
	CAT D - Mobilization Centre		200.00
10970510	Financial Institutions (Banking) - Other Financial Institutions - Financial NGOs	Per Annum	
	CAT A - Head Office		500.00
	CAT B - Branch		300.00
10970701	Financial Technology Companies	Per Annum	
	CAT A - Dedicated Electronic Money Issuer		2,400.00
	CAT B - Mobile Money Vendor (Association Member)		120.00
	CAT C - Mobile Money Vendor (Non Association Member)		195.00
	CAT D - Mobile Money Vendor Small		150.00
	CAT E - Payment Service Provider (Enhanced)		1,875.00
	CAT F - Payment Service Provider (Medium)		1,100.00
	CAT G - Payment Service Provider (Standard)		370.00
	CAT H - Payment & Financial Technology Service Provider (PFTSP)		1,100.00
10970801	Stand Alone ATMs	Per Annum	
	Stand Alone ATMs		500.00
10990001	Fish Farming Companies	Per Annum	
	CAT A - International Large Scale		10,000.00
	CAT B - International Medium Scale		7,500.00
	CAT C - International Small Scale		5,000.00
	CAT D - Local Large Scale		300.00
	CAT E - Local Medium Scale		210.00
	CAT F - Local Small Scale		110.00

CoA Code	Description of Item	Frequency/ Measure	2026 (GH¢ Gp)
11000001	Fishing Nets and Accessories Dealers	Per Annum	
	CAT A - Importers/Wholesalers		1,275.00
	CAT B - Wholesalers		1,050.00
	CAT C - Retailers		300.00
	CAT D - Tabletop		65.00
11010001	Floral and Allied Products	Per Annum	
	CAT A - Natural (Large Scale)		330.00
	CAT B - Natural (Medium Scale)		260.00
	CAT C - Natural (Small Scale)		225.00
	CAT D - Artificial (Large Scale)		260.00
	CAT E - Artificial (Small Scale)		130.00
11020201	Footwear Sales	Per Annum	
	CAT A		220.00
	CAT B		100.00
	CAT C		60.00
11050201	Funeral Undertakers License	Per Annum	
	Funeral Undertakers License		150.00
11050301	Hearse Service Providers	Per Annum	
	CAT A - Large Scale (Above 5 Vehicles)		450.00
	CAT B - Medium Scale (3-5 Vehicles)		225.00
	CAT C - Small Scale (1-2 Vehicles)		150.00
11070001	Game Viewing/Commercial TV Viewing Centres	Per Annum	
	CAT A - Large Scale		345.00
	CAT B - Medium Scale		250.00
	CAT C - Small Scale		150.00
	CAT A - Large Scale		220.00
	CAT B - Medium Scale		150.00
	CAT C - Small Scale		75.00
11090001	General Goods - Sales (e.g. Generator, Water Pump, Chainsaw, etc.)	Per Annum	
	CAT A - Large Scale		1,400.00
	CAT B - Medium Scale		850.00
	CAT C - Small Scale		650.00
	CAT D - Individuals		350.00

CoA Code	Description of Item	Frequency/ Measure	2026 (GH¢ Gp)
11150001	Hair & Beauty Service Providers	Per Annum	
	CAT A - Beauty Parlour and School		400.00
	CAT B - Beauty Parlour		300.00
	CAT C - Salon with Pedicure, Manicure, Braiding/ Weaving		150.00
	CAT D - Big Salon		100.00
	CAT E - Small Salon		80.00
	CAT F - Braiding and Weaving Only		70.00
	CAT G - Braiding Only		50.00
	CAT H - Pedicure & Manicure Only		50.00
11180101	Dental Clinics	Per Annum	
	Dental Clinics		550.00
11180201	Eye Clinics	Per Annum	
	CAT A - Ophthalmologist Clinics		550.00
	CAT B - Opticians/Optometrists		300.00
11180301	General Clinics	Per Annum	
	CAT B - Specialty Clinics		700.00
	CAT C - Primary Healthcare		460.00
11180401	General Hospitals	Per Annum	
	Primary Healthcare		800.00
11180501	Maternity Homes	Per Annum	
	CAT A - Expanded Services		200.00
	CAT B - General Services		100.00
11180601	Medical Diagnostic Services	Per Annum	
	CAT A - Secondary/Tertiary		1,500.00
	CAT C - Basic/Primary		450.00
11180701	Licensed Herbal Medicine Units	Per Annum	
	CAT A - Foreign Clinics and Shops		1,500.00
	CAT B - Foreign Clinics or Shops		1,200.00
	CAT C - Clinic and Medicine Producers (Local)		900.00
	CAT D - Clinic Only (Local)		650.00
	CAT E - Medicine Producers Only (Local)		600.00
	CAT F - Herbal Shops (Local)		300.00
CAT G - Shop on Wheel (Mobile)		200.00	

CoA Code	Description of Item	Frequency/ Measure	2026 (GH¢ Gp)
11210001	Interior/Event Decorators		
	CAT A - Companies (Large)	Per Annum	300.00
	CAT B - Companies (Medium)		300.00
	CAT C - Individuals		150.00
11220001	Jewellery Shops		
	CAT A - Retail (Large)	Per Annum	250.00
	CAT B - Retail (Medium)		100.00
	CAT C - Retail (Small)		80.00
	CAT D - Tabletop		50.00
11250001	Key Technicians/Cutters	Per Annum	
	CAT 'A'		210.00
	CAT 'B'		90.00
11260001	Landscapers/Horticulturalists	Per Annum	
	CAT A - Large Scale		280.00
	CAT B - Medium Scale		190.00
	CAT C - Small Scale		130.00
11270001	Laundry Services	Per Annum	
	CAT A - Large Scale		500.00
	CAT B - Medium Scale		250.00
	CAT C - Small Scale		90.00
11280001	Leather Works		
	CAT A - Producers (Donkey Skin)	Per Annum	500.00
	CAT B - Producers (Industrial)		250.00
	CAT C - Producers (Handmade Medium)		100.00
	CAT D - Repairers (e.g. Cobbler or Shoe Shine) Sales/Others		50.00
11300001	Livestock Farms	Per Annum	
	CAT A - Very Large-sized		200.00
	CAT B - Large-sized		150.00
	CAT C - Medium-sized		100.00
	CAT D - Small-sized		85.00
	CAT E - Very Small-sized		60.00
11310001	Lottery Business Operators	Per Annum	
	CAT A - National Lotto Authority		2,400.00
	CAT B - National Marketing Companies/Agents		400.00
	CAT C - Private Operators		200.00
	CAT D - Lotto Receiver		150.00

CoA Code	Description of Item	Frequency/ Measure	2026 (GH¢ Gp)
11340001	Machine Sharpening Operators	Per Annum	
	CAT A - Stationed with Shops		50.00
	CAT B - Mobile		20.00
11330001	Machine Shops (Workshop for Making or Repairing Machines)	Per Annum	
	CAT A - Large Scale		150.00
	CAT B - Medium Scale		100.00
	CAT C - Small Scale		70.00
11350000	Construction Companies	Per Annum	
	CAT A - International (Roads, Sea Defence, Major infrastructure)		24,000.00
	CAT B - National (Roads and Other Infrastructure)		20,000.00
	CAT C - Local (Large Scale)		10,000.00
11350000	Manufacturing/Processing Companies	Per Annum	
	CAT A - International (Large Scale)		10,000.00
	CAT B - National (Large Scale)		6,000.00
	CAT C - Local (Large Scale)		2,000.00
11380001	Mattress Makers/Repairers	Per Annum	
	Mattress Makers/Repairers		50.00
1370001	Mattress/Foam Products Dealers	Per Annum	
	CAT A - Manufacturers		2,500.00
	CAT B - Wholesalers		400.00
	CAT C - Retailers (Medium Scale)		300.00
	CAT D - Retailers (Small Scale)		250.00
11390101	Electronic Media (Radio) Operators		
	CAT A - National & Inter-Regional		3,000.00
	CAT B - Regional		2,500.00
	CAT C - District		2,000.00
	CAT D - Community		200.00
	CAT E - Recording Studios (Large)		700.00
	CAT F - Recording Studios (Medium)		350.00
	CAT G - Recording Studios (Small)		70.00
	CAT H - Information Centres (Urban)		100.00
	CAT I - Information Centres (Rural)		100.00
	CAT J - Stand Alone Radio/TV Satellite		2,000.00

CoA Code	Description of Item	Frequency/ Measure	2026 (GH¢ Gp)
11390301	Printing Houses	Per Annum	
	CAT A - Large Scale		2,000.00
	CAT B - Medium Scale		1,500.00
	CAT C - Small Scale		1,000.00
	CAT D - Binders		400.00
	CAT E - Others		150.00
	CAT F - Newspaper/Periodicals Vendors		70.00
11410101	Metal Fabricators	Per Annum	
	CAT A - Filling Station Sheds/Trailers/ Underground Tanks Moulding		2,500.00
	CAT B - Agro Processing Machines Surface Tanks		1,500.00
	CAT C - Domestic Milling Machines		450.00
	CAT D - Canopies and Scaffolding		350.00
	CAT E - Pot, Coal Pots and Sheet Moulders		150.00
	CAT F - Chairs and Beds, etc.		80.00
11410202	Fabrication Materials Dealers	Per Annum	
	CAT A - Large Scale		450.00
	CAT B - Medium Scale		350.00
	CAT C - Small Scale		200.00
11420001	Milling Businesses (for Food)	Per Annum	
	CAT A - Above 3 Machines		210.00
	CAT B - 2-3 Machines		130.00
	CAT C - 1 Machine Only		60.00
11440001	Mineral Water Distribution/Sales	Per Annum	
	CAT A - Depot		550.00
	CAT B - Wholesale		400.00
	CAT C - Retail (Large)		250.00
	CAT D - Retail (Medium)		120.00
	CAT E - Retail (Small)		50.00
11430001	Mineral Water Producers	Per Annum	
	CAT A - Bottled, Sachet & Filtered Water		650.00
	CAT B - Bottled & Sachet Water		400.00
	CAT C - Sachet Water		200.00
	CAT D - Accessory Shop (Medium)		300.00
	CAT E Accessory Shop (Small)		190.00

CoA Code	Description of Item	Frequency/ Measure	2026 (GH¢ Gp)
11470001	Mining Operating License	Per Annum	
	CAT A - Large Scale		9,000.00
	CAT B - Medium Scale		8,000.00
	CAT C - Small Scale		5,500.00
	CAT D - Salt Mining		1,950.00
11490001	Mobile Phone & Accessories Sales/ Assembling/Repairs	Per Annum	
	CAT A - Import/Assembling Wholesale/ Retail/Repairs		650.00
	CAT B - Import/Wholesale/Retail/Repairs		300.00
	CAT C - Retail/Repairs		170.00
	CAT D - Retail Only		120.00
	CAT E - Repairs Only		90.00
	CAT F - Repairs Only (Small)		90.00
11510005	Mothercare Shops - Retail	Per Annum	
	CAT A - Large Scale		500.00
	CAT B - Medium Scale		250.00
	CAT C - Small Scale		50.00
11530001	Non-Governmental Institutions (Renewal)	Per Annum	
	International NGOs/CSOs/FBOs Registration		250.00
	CAT A - International NGOs/CSOs/FBOs		250.00
	CAT B - Local NGOs/CSOs/FBOs		210.00
11550001	Optical Services	Per Annum	
	CAT A - Large Scale		520.00
	CAT B - Medium Scale		350.00
	CAT C - Small Scale		200.00
11590101	Pharmacies	Per Annum	
	CAT B - Wholesale		1,250.00
	CAT C - Wholesale & Retail		1,150.00
	CAT D - Retail		650.00
	CAT F - Pharmaceutical Raw Material Suppliers		970.00
11590201	Over the Counter Medicine Sellers (OTCMs) (Licensed Chemical Shops)	Per Annum	
	Over the Counter Medicine Sellers (OTCMs) (Licensed Chemical Shops) CAT A (Within Keta And Abor Town)		200.00
	Over the Counter Medicine Sellers (OTCMs) (Licenced Chemical Shops) - CAT B		100.00

CoA Code	Description of Item	Frequency/ Measure	2026 (GH¢ Gp)
1160001	Photographers/Video Operators	Per Annum	
	CAT A - Photo/Video Company with Labs		570.00
	CAT B - Photo/Video Company without Labs		400.00
	CAT C - Photographic Laboratory		250.00
	CAT D - Photo Shops/Studio		120.00
	CAT E - Individual Video and Photography Operators		90.00
1163001	Plastic Product Sales (Including Water Tanks)	Per Annum	
	CAT A - Wholesale (Large)		350.00
	CAT B - Wholesale (Small)		200.00
	CAT C - Retail (Large)		140.00
	CAT D - Retail (Medium)		126.00
	CAT E - Retail (Small)		100.00
	CAT F - Polyethylene Sellers		70.00
1161001	Plastic/Bottle Dealers - Used	Per Annum	
	CAT 'A'		1,000.00
	CAT 'B'		520.00
	CAT 'C'		210.00
1164001	Poultry Farms	Per Annum	
	CAT A - Above 2000 Birds		450.00
	CAT B - Up to 2000 Birds		350.00
	CAT C - Up to 1000 Birds		300.00
	CAT D - Up to 500 Birds		150.00
1166001	Private Recreational Parks	Per Annum	
	CAT A - Large Scale		500.00
	CAT B - Medium Scale		300.00
	CAT C - Small Scale		200.00
1167001	Private Security	Per Annum	
	CAT A		450.00
	CAT B		300.00
	CAT C		250.00
1422127	Registration of Associations & Religious Bodies		
	Registration	Per Annum	200.00
	Renewal	Per Annum	100.00
1172001	Recycling Plants/Companies		
	CAT A	Per Annum	3,000.00
	CAT B		2,000.00
	CAT C		1,500.00
	CAT D		1,200.00

CoA Code	Description of Item	Frequency/ Measure	2026 (GH¢ Gp)
11730001	Refrigerator/Air Condition Mechanics	Per Annum	200.00
	CAT A		100.00
	CAT B		
11750001	Rubber Cutting Machine Operators	Per Annum	50.00
	CAT 'A'		30.00
	CAT 'B'		
11740001	Rubber Stamp Makers Rubber Stamp Makers	Per Annum	30.00
11780001	Satellite TV/Dish Installation Dealers	Per Annum	250.00
	CAT 'A'		150.00
	CAT 'B'		90.00
	CAT 'C'		
11790001	Scrap Metal Dealers	Per Annum	1,150.00
	CAT A - Large Scale (Export)		860.00
	CAT B - Medium Scale (Depot)		345.00
	CAT C - Small Scale (Collection Points)		195.00
	CAT D - Very Small Scale (Collection Points)		86.00
	CAT E - Individual Collectors		
11810001	Service/Filling Stations	Per Annum	4,000.00
	CAT A - Multi Purpose - Large (e.g. Fuel, Shopping Centre, Vulcanizing, Washing Bay, etc.)		2,875.00
	CAT B - Multi Purpose - Medium (eg. Fuel, Shopping Centre, Vulcanizing, Washing Bay, etc.)		1,725.00
	CAT C - Fuel and Shopping Centres		1,265.00
	CAT D - Fuel, and Washing Bay		1,000.00
	CAT E - Fuel Only		460.00
	CAT F - Surface Tank Points		138.00
	CAT G - Sale of Lubricants		276.00
	CAT H - Kerosene		920.00
	CAT I - LPG Retail Points (of CAT A) (Large)		690.00
	CAT J - LPG Retail Points (of CAT B) (Medium)		920.00
	CAT K - LPG Only (Large) LPG Retail Points Only (Small)		
	11840001	Signage Makers	Per Annum
CAT A - Digital			900.00
CAT B - Non-digital			

CoA Code	Description of Item	Frequency/ Measure	2026 (GH¢ Gp)
11850001	Signage Writers		
	CAT A - Electronic	Per Annum	900.00
	CAT B - Manual		500.00
11900001	Timber Products Retail Outlets	Per Annum	
	CAT A - Large Scale		1,000.00
	CAT B - Medium Scale		500.00
	CAT C - Small Scale		350.00
11920101	Hotels/Beach Resorts/Motels	Per Annum	
	CAT A		4,500.00
	CAT B		3,500.00
	CAT C		4,500.00
	CAT D		4,000.00
	CAT E		3,500.00
11920106	Guesthouses	Per Annum	
	Guesthouses (Up to 9 Rooms)		750.00
	Guesthouses (10 Rooms and Above)		1,000.00
11920107	Budget Hotels	Per Annum	
	Budget Hotels		880.00
11920108	Hostels (Private)	Per Annum	
	CAT A - Above 50 Beds		2,100.00
	CAT B - 21-50 Beds		1,400.00
	CAT C - 11-20 Beds		400.00
	CAT D - Up to 10 Beds		300.00
11920201	Beach Recreational Facility	Per Annum	
	CAT A		520.00
	CAT B		320.00
11920301	Body Building Gym	Per Annum	
	CAT A - Large Scale (Club Setting)		300.00
	CAT B - Medium Scale		250.00
	CAT C - Small Scale		150.00
11920401	Formal Catering Services - Restaurants	Per Annum	
	CAT A - Grade 1		500.00
	CAT B - Grade 2		200.00
	CAT C - Grade 3		150.00

CoA Code	Description of Item	Frequency/ Measure	2026 (GH¢ Gp)
11920404	Formal Catering Services - Fast Food	Per Annum	
	CAT A - Grade 1		500.00
	CAT B - Grade 2		400.00
	CAT C - Grade 3		150.00
11920407	Formal Catering Services - Coffee Shop	Per Annum	
	CAT A - Grade 1		500.00
	CAT B - Grade 2		400.00
	CAT C - Grade 3		150.00
11920410	Formal Catering Services - Salad Bars	Per Annum	
	CAT A - Grade 1		350.00
	CAT B - Grade 2		200.00
	CAT C - Grade 3		150.00
11920413	Formal Catering Services - Highway Rest Stops	Per Annum	
	CAT A - Grade 1		2,000.00
	CAT B - Grade 2		1,200.00
	CAT C - Grade 3		750.00
11920416	Traditional Catering Establishments (Chop Bars)	Per Annum	
	CAT A - Grade 1		150.00
	CAT B - Grade 2		100.00
11920418	Drinking Bars	Per Annum	
	CAT A - Grade 1		150.00
	CAT B - Grade 2		100.00
11920420	Snack Bars	Per Annum	
	CAT A - Grade 1		75.00
	CAT B - Grade 2		50.00
11920422	Outdoor Catering Establishments	Per Annum	
	CAT A - Grade 1		150.00
	CAT B - Grade 2		50.00
11920424	Local Fast Food Vendors	Per Annum	
	CAT A - Grade 1		100.00
	CAT B - Grade 2		50.00
11920603	Pub	Per Annum	
	CAT A - Grade 1		400.00
	CAT B - Grade 2		200.00

CoA Code	Description of Item	Frequency/ Measure	2026 (GH¢ Gp)
11920701	Spa CAT A - Spa with more than 3 Add-on Services CAT B - Spa with 2-3 Add-on Services CAT C - Spa Only	Per Annum	500.00 200.00 150.00
11940101	Transport Unions (Lorry Park Operations) CAT A CAT B CAT C CAT 'D'	Per Annum	850.00 750.00 500.00 300.00
11970001	TV & Radio Repairers TV & Radio Repairers	Per Annum	50.00
11980001	Upholstery Dealers CAT A - Production & Sales CAT B - Sales CAT C - Production	Per Annum	200.00 150.00 80.00
11990001	Used Clothing Sales ('Second-hand') CAT A - Importers/Wholesalers CAT B - Distributors CAT C - Retailers (Shops) CAT D - Retailers (Containers/Kiosks/Tabletops) CAT E - Retailers (Tabletops)	Per Annum	500.00 500.00 150.00 100.00 50.00
12000001	Utility Vendors CAT 'A' CAT 'B' CAT 'C'	Per Annum	500.00 350.00 140.00
12020001	Veterinary Clinic/Hospital CAT A - Vet, Lab and Shop CAT B - Vet and Shop CAT C - Vet Only CAT D - Shop Only	Per Annum	1,300.00 750.00 500.00 450.00
12040101	Dislodging Companies CAT A CAT B	Per Annum	750.00 500.00
12040301	Refuse Collection Companies CAT 'A' CAT 'B' CAT C CAT D	Per Annum	8,000.00 4,000.00 500.00 300.00

CoA Code	Description of Item	Frequency/ Measure	2026 (GH¢ Gp)
12060201	Plywood Sellers	Per Annum	450.00
	CAT A		350.00
	CAT B		250.00
	CAT C		150.00
	CAT D		
12050001	Wood Fuel	Per Annum	280.00
	CAT A - Charcoal Producers		280.00
	CAT B - Firewood Sellers (Large)		130.00
	CAT C - Firewood Sellers (Medium)		30.00
	CAT D - Firewood Sellers (Small)		30.00
	CAT E - Charcoal Sellers		
Permits			
Development and Building Permits			
Development/Planning Permits			
1412004	Forms	Per Project	
	Development Permit Application Form	Per Project	150.00
	All Other Forms (e.g. Temporary Structures, Demolition, Renovation etc.)		60.00
Building Processing Fee (Non-Refundable Deposit)			
1412032	Residential	Per Project	
	2 Storey Residential Development		250.00
	3 Storey Residential Development (below a gross floor area of 450m ²)		300.00
	3 Storey and Above Residential Development (Above gross floor area of 450m ²) Apartments	Per Unit	300 + 30% of 350 per floor area of 450m ² 200.00
1412032	Commercial	Per Project	
	Filling Station/Gas Station		1,300.00
	Shops		300.00
	Up to 2 Storey Shops Development		300.00
	Shops Development (below a gross floor area of 450m ²)		
	Shops development (above gross floor area of 450m ²)		300 + 15% of 300 per floor area of 450m ²
	Hotels	Per Project	
	1 Storey Hotel Building		450.00
2 Storey Hotel Building		500.00	
3 Storey Hotel Building (below a gross floor area of 450m ²)		650.00	
3 Storey Hotel Building Building (above a gross floor area of 450m ²)		900 + 30% of 900 per floor area	

CoA Code	Description of Item	Frequency/ Measure	2026 (GH¢ Gp)
	Restaurants	Per Project	
	Single Storey Restaurant		350.00
	2 Storey Restaurant		450.00
	3 Storey Restaurant (below a gross floor area of 450m ²)		500.00
	3 Storey Restaurant (Building with gross floor area above 450m ²)		800 + 30% of 800 per gross floor area
	Banking Hall	Per Project	
	1 Storey Banking Hall		500.00
	2 Storey Banking Hall		700.00
	3 Storey Banking Hall (below a gross floor area of 450m ²)		1,000.00
	3 Storey Banking Hall (above a gross floor area of 450m ²)		1500 + 30% of 1500 per gross floor area
	Radio/TV Station Building	Per Project	
	1 Storey Building		500.00
	2 Storey Building		700.00
	3 Storey Building (below a gross floor area of 450m ²)		850.00
	3 Storey Building (above a gross floor area of 450m ²)		1000 + 30% of 1000 per gross floor area
	Telecommunication Mast	Per Project	3,800.00
	Printing Houses		
	1 Storey Printing House		200.00
	2 Storey Printing House		300.00
	3 Storey Printing House		350.00
	Building with gross floor area above 450m ²		400 + 30% of 400 per gross floor area of 450m ²
	Funeral Home		
	1 Storey Funeral Home		250.00
	2 Storey Funeral Home		300.00
	3 Storey Funeral Home		450.00
	Funeral Home Building with gross floor area above 450m ²		400 + 30% of 400 per gross floor area of 450m ²
	Civic and Cultural Offices		
	2 Storey Office		300.00
	3 Storey Office		420.00
	Building with gross floor area above 450m ²		500 + 30% of 500 per gross floor area of 450m ²

CoA Code	Description of Item	Frequency/ Measure	2026 (GHe Gp)
	Churches/Mosque		300.00
	1 Storey		400.00
	2 Storey		600.00
	3 Storey (below a gross floor area of 450m ²)		600 + 30% of 600 gross floor area of 450 meter square
	3 Storey (above a gross floor area of 450m ²)		
	Hospital/Clinic/Laboratory	Per Project	
	1 Storey Hospital/Clinic/Laboratory		250.00
	2 Storey Hospital/Clinic/Laboratory		450.00
	3 Storey Hospital/Clinic/Laboratory (below a gross floor area of 450m ²)		500.00
	3 Storey Hospital/Clinic/Laboratory (above a gross floor area of 450m ²)		1100 + 30% of 1100 per gross floor area of 450m ²
	Factories/Industrial Buildings	Per Project	
	Warehouse (Storage Only)		
	1 Storey Warehouse (Storage Only)		250.00
	2 Storey Warehouse (Storage Only)		350.00
	3 Storey Warehouse (Storage Only) - (below a gross floor area of 450m ²)		600.00
	3 Storey Warehouse (Storage Only) - (above a gross floor area of 450m ²)		700 + 30% of 700 per gross floor area 450m ²
	Warehouse and Office	Per Project	
	1 Storey Warehouse and Office		350.00
	2 Storey Warehouse and Office		400.00
	3 Storey Warehouse and Office (below a gross floor area of 450m ²)		550.00
	3 Storey Warehouse and Office (above a gross floor area of 450m ²)		700 + 30% of 700 per gross floor area 450m ²
	Warehouse and Residence	Per Project	
	1 Storey Warehouse & Residence		250.00
	2 Storey Warehouse & Residence		400.00
	3 Storey Warehouse & Residence (below a gross floor area of 450m ²)		450.00
	3 Storey Warehouse & Residence (above a gross floor area of 450m ²)		900 + 30% of 900 per gross floor area of 450m ²
	Factories	Per Project	
	Up to 2 Storey Factory		700.00
	Up to 3 Storey Factory (below a gross floor area of 450m ²)		900.00
	3 Storey Factory (Factory with gross floor area above 450m ²)		1200 + 30% of 1200 per gross floor area of 450m ²

CoA Code	Description of Item	Frequency/ Measure	2026 (GH¢ Gp)
	Industrial Complex	Per Project	
	Up to 2 Storey Industrial Complex		900.00
	Up to 3 Storey Industrial Complex (below a gross floor area of 450m ²)		1,300.00
	3 Storey Industrial Complex with gross floor area above 450m ²		1500 + 30% of 1500 per gross floor area of 450m ²
	Education (Private)	Per Project	
	Preschool		
	1 Storey Preschool		250.00
	2 Storey Preschool		300.00
	3 Storey Preschool (below a gross floor area of 450m ²)		350.00
	3 Storey Preschool Building with gross floor area above 450m ²		600 + 30% of 600 per gross floor area of 450m ²
	Basic School	Per Project	
	1 Storey Basic School		200.00
	2 Storey Basic School		350.00
	3 Storey Basic School (Building with gross floor area below 450m ²)		420.00
	3 Storey Basic School (Building with gross floor area above 450m ²)		600 + 30% of 600 per gross floor area of 450m ²
	Second Cycle School	Per Project	
	1 Storey Second Cycle School		500.00
	2 Storey Second Cycle School		700.00
	3 Storey Second School (Building with gross floor area below 450m ²)		800.00
	3 Storey Second School (Building with gross floor area above 450m ²)		1500 + 30% of 1500 per gross floor area
	Basic and Second Cycle	Per Project	
	1 Storey Basic and Second Cycle School		800.00
	2 Storey Basic and Second Cycle School		900.00
	3 Storey Basic and Second Cycle School (Building with gross floor area below 450m ²)		1,000.00
	3 Storey Basic and Second Cycle School (Building with gross floor area above 450m ²)		2100 + 30% of 2100 per gross floor area
	Vocational/Technical	Per Project	
	1 Storey Vocational/Technical School		800.00
	2 Storey Vocational/Technical School		900.00
	3 Storey Vocation/Technical School (Building with gross floor area below 450m ²)		1,000.00
	3 Storey Vocation/Technical School (Building with gross floor area above 450m ²)		2100 + 30% of 2100 per gross floor area

CoA Code	Description of Item	Frequency/ Measure	2026 (GH¢ Gp)
	Tertiary	Per Project	
	1 Storey Private Tertiary School Building		1,100.00
	2 Storey Private Tertiary School Building		1,500.00
	3 Storey Private Tertiary School (Building with gross floor area below 450m ²)		2,000.00
	3 Storey Private Tertiary School (Building with gross floor area above 450m ²)		4000 + 30% of 4000 per gross floor area
	Driving Schools	Per Project	
	1 Storey Private Driving School		800.00
	2 Storey Private Driving School		900.00
	3 Storey Private Driving School (Building with gross floor area below 450m ²)		2100 + 30% of 4000 per gross floor area
	Open Space & Recreational Development	Per Project	
	Sports Complex		1,100.00
	Events Centre		1,000.00
	Commercial - Telecommunication Mast		10,000.00
	Mixed Use		1,700.00
	Recreational Development		700.00
	Renovation/Rehabilitation/Refurbishment		1,000.00
	Hoarding		450.00
	Demolition		800.00
	Fence Wall Only		450.00
	Certificate of Habitation/Occupancy		
	Commercial		
	CAT 'A'		2,000.00
	CAT 'B'		1,500.00
	Industrial		
	CAT 'A'		2,000.00
	CAT 'B'		1,500.00
	Civic & Cultural		
	CAT 'A'		1,000.00
	CAT 'B'		500.00
	Residential		400.00
1412033	Building Permit Charges		
1412033	New Development		
	Building/Permanent Structure	Cost of Construction Per Meter Square	0.45%
	Hoarding Permit (Only)	Per Linear Metre	15.00
	Fence Wall Permit (Only)	Cost of Construction Per Meter Square	0.45%

CoA Code	Description of Item	Frequency/ Measure	2026 (GH¢ Gp)
	Mast Permit (Installation)	One Time Payment	
	15 Metres		11,700.00
	30 Metres		13,000.00
	35 Metres		19,500.00
	Above 35 Metres		21,000.00
1412033	Building Permit Renewal (upon expiration of original permit/extension of time)		
	Residential	Per Case	450.00
	Commercial		1,000.00
	Factories/Industrial		2,000.00
	Civic & Cultural		1,500.00
	Open Space & Recreational Development		1,800.00
	Educational		1,260.00
	Renewal of Temporary Structures		
	15m ² and Above		120 + 30% of 120 per gross floor area
	12m ² - 15m ²		100.00
	12 m ² and Below		80.00
	Wooden Kiosks/Sheds		50.00
1412033	Permit to Repair/Renovate/Rehabilitate/ Refurbish		
	Telecommunication Mast	Per Installation	6,500.00
1412033	Temporary Structure Permit (Constructional Site)	Per Meter Square	50.00
	Temporary Structures Permit	Per Meter Square	
	Containers		20.00
	Wooden Kiosks/Sheds		10.00
1412033	Billboards	Per Meter Square	
	Road Arch		
	CAT A - Class A1 (Along First Class Access)		150.00
	CAT B - Class A2 (Along Second Class Access)		110.00
	CAT C - Class A3 (Along Third Class Access)		60.00
	Unipole Spectacular	Per Meter Square	
	CAT A - Class A1 (Along First Class Access)		200.00
	CAT B - Class A2 (Along Second Class Access)		150.00
	CAT C - Class A3 (Along Third Class Access)		100.00
	LEDs		
	CAT A - Class A1 (Along First Class Access)		250.00
	CAT B - Class A2 (Along Second Class Access)		200.00
	CAT C - Class A3 (Along Third Class Access)		100.00

CoA Code	Description of Item	Frequency/ Measure	2026 (GH¢ Gp)
	Building Wrap/Wall Drapes	Per Meter Square	
	CAT A - Class A1 (Along First Class Access)		75.00
	CAT B - Class A2 (Along Second Class Access)		50.00
	CAT C - Class A3 (Along Third Class Access)		25.00
	Vehicular Adverts	Per Meter Square	
	CAT A - Class A1 (Along First Class Access)		21.00
	CAT B - Class A2 (Along Second Class Access)		15.00
	CAT C - Class A3 (Along Third Class Access)		5.00
	Banners	Per Meter Square	
	CAT A - Class A1 (Along First Class Access)		21.00
	CAT B - Class A2 (Along Second Class Access)		15.00
	CAT C - Class A3 (Along Third Class Access)		10.00
	Other Adverts	Per Meter Square	
	Bus Stop Shelters		
	CAT A - Class A1		800.00
	CAT B - Class A2		650.00
	CAT C - Class A3		500.00
	Flag Poles	Per Meter Square	
	CAT A - Class A1		150.00
	CAT B - Class A2		100.00
	CAT C - Class A3		100.00
	Group Directional Signs	Per Annum	
	CAT A - Class A1		800.00
	CAT B - Class A2		650.00
	CAT C - Class A3		500.00
	Lamp Post Advertisement (Street Light Poles)		
	CAT A - Class A1		100.00
	CAT B - Class A2		84.00
	CAT C - Class A3		60.00
	Structures on Designated Spectacular Sites		100.00
	Renewal of Outdoor Adverts/Billboards	Per Case	50% of the Permit Cost
	Funeral Banners	Per 2 Weeks	45.00
	Facial Branding		500.00
1412033	Other Charges		
	Certified True Copy	Per Request	Cost of Reproducing New Documents + 500
	Certificate of Habitation (COH)		25% of Building Permit at Prevailing Cost
	Demolition Permit	Per Meter Square	50.00
	Road Crossing (Cutting) Permit	Per Metre	
	Asphalt Roads		280.00
	Paved/Surfaced Dressed Road		140.00
	Along Road		3.00

CoA Code	Description of Item	Frequency/ Measure	2026 (GH¢ Gp)
	Thrust Boring	Per Metre	
	Asphalt Pavement		50.00
	Surface Dressed Road		50.00
	Permit for Construction of Tanks		
	Tank Farm		700.00
	Additional Tanks (Filling Stations and Others)		1,200.00
	Fuel Pumps		1,500.00
	Publication of Approved Rezoning Request		3,000.00
	Approval of Local Plan		
	1 to 500 Acres		4,875.00
	501 to 1000 Acres		9,750.00
	Above 1000 Acres		22,000.00
		Fees	
1423006	Burial (Cemetery) Fees		
	General	Per Burial	
	CAT A - Adults (18 Years & Above)		250.00
	CAT B - Tombstone e.g. Marble, Terrazzo, Vault		2,000.00
	CAT C - Concrete Vault with Building		5,000.00
	CAT D - Concrete Vault with Tombstone		3,000.00
	CAT E - Concrete Vault with Iron Bars/ Chain Fencing		2,500.00
	CAT F - Concrete Vault		2,200.00
	Grave Space Reservation - Public Cemetery		
	CAT A - Allocation (Up to 1 Acre)	Onetime Payment	6,000.00
	CAT B - Renewal/Maintenance (Up to 1 Acre)	Per Annum	500.00
	Burial at Assembly Owned Cemeteries	Per Burial	1,000.00
	Exportation of Corpse (Outside Country)	Onetime Payment	1,500.00
	Mausoleum	Per Burial	200.00
	Burials at Home (Applicable only to Areas with designated burial sites)	Per Burial	3,000.00
1423178	Exhumation of Corpse	Per Court Order	1,000.00
1423097	Certification of Operating Permit		50.00
1423839	Business/Product Promotion	Per Day	100.00
	Calibration of Noise Emission	Per Visit	
	CAT A - Large Groups		400.00
	CAT B - Medium Groups		300.00
	CAT C - Small Groups		200.00
	CAT D - Others (Special Permit)		100.00

CoA Code	Description of Item	Frequency/ Measure	2026 (GH¢ Gp)
1423860	Crusade Outreach/Concert Programmes	Per Event	100.00
	(All Events)		300.00
	CAT A - Above 7 Days		150.00
	CAT B - 4-7 Days		100.00
	CAT C - Up to 3 Days		
1423012	Conservancy (Sanitary Services)		
	Franchised	Per Month	
	Public Toilet Operators		
	CAT A - 10 Seaters Below		100.00
	CAT B - 11- 15 Seaters		120.00
	CATC - 16-20 Seaters		150.00
	KVIP/WC & Other Technologies		200.00
	Public Bathhouse Operators		100.00
	Public Urinal Operators		75.00
1423861	Environmental Health Inspection and Certification Fee	Per Visit	
	Application Forms		5.00
	Suitability (Health) Certification		
	Water/Drink/Food (Dealers/Users)	Per Visit	
	CAT A - Hotels/Guesthouses/Hostels		200.00
	CAT B - Restaurants/Private Schools		100.00
	CAT C - Chop and Drinking Bars		75.00
Health Certificate - Individuals	Per Visit	35.00	
1423862	Export/Conveyance		
	Animals		
	Cow (Foreign Herdsmen)	Per Animal	16.00
	Cow (Local Herdsmen)	Per Animal	15.00
	Sheep, Goats, Pigs, Donkey, Dog etc.	Per Animal	5.00
	Birds	Per Bird	2.00
	Fish	Per Basket	3.00
	Bushmeat	Per Animal	3.00
	Cane/Rattan		
	CAT A	Per Bundle	5.00
	CAT B	Per Maxi Bag	4.00
	CAT C	Per Mini Bag	3.00
	Charcoal	Per Bag	5.00
	Salt		
	- 25 KG Bag	Per Bag	1.00
	- 50 KG Bag	Per Bag	2.00
- 80 KG Bag	Per Bag	3.00	

CoA Code	Description of Item	Frequency/ Measure	2026 (GH¢ Gp)
	Firewood		
	- Articulated Truck	Per Load	50.00
	- Mummy Truck	Per Load	35.00
	- Kia Truck	Per Load	20.00
	- Abossey Okai Macho Motor King/Donkey Cart	Per Load	10.00
	Fruits (Banana, Mango, Pawpaw, Pineapple, Pear, Oranges etc.)	Per Crate/Bag/Basket	3.00
	Cereals (Millet, Sorghum, Maize, Beans, Guinea Corn etc.)		
	Maxi Bag		6.00
	Mini Bag		3.00
	Coconut		
	- Articulated Truck	Per Load	200.00
	- Mummy Truck	Per Load	150.00
	- Kia Truck	Per Load	100.00
	Milled Foods (Corn dough, Cassava Dough, Groundnut Paste, Gari etc.)	Per Bag/Per Container	3.00
	Sand (Not Sea Sand)		
	- Above 7 Cubic Meters	Per Load	40.00
	- 6 to 7 Cubic Meters	Per Load	30.00
	- Up to 5 Cubic Meters	Per Load	20.00
	Smoked Meat/Fish		
	- Mini Bag	Per Bag	20.00
	- Maxi Bag	Per Bag	30.00
	Roots and Tubers	Per Bag	
	Cocoyam, Cassava, Potato, etc.		
	CAT A	Per Maxi Bag	3.00
	CAT B	Per Mini Bag	3.00
	Vegetable Dealers	Per Bag/Crate/Basket	4.00
	Palm Oil, Coconut Oil, Groundnut Oil	Per Gallon (4.5 Litres)	5.00
	Off-Loading/Landing Fee		
	CAT A - Articulated Truck		200.00
	CAT B - Cargo Trucks & Buses		150.00
	Akpeteshie	Per Gallon (31.5 Litres)	5.00
	Lorry Park Fee		
	Commercial Vehicles	Per Day	
	Taxi		3.00
	Mini Bus Up to 12-23 Seater		4.00
	Bus/Kia Up to 24-33 Seater		5.00
	Bus/Kia (33 Seater +)		6.00

CoA Code	Description of Item	Frequency/ Measure	2026 (GH¢ Gp)	
1423863	Rig Saw (Yellow Tricycle)		2.00	
	Non-Lorry Park Mobile Vehicles (e.g. Taxi)		6.00	
	Wheel Cart/Trolley		1.00	
	Market	Per Day/Night		
	Market Tolls (Daily/Night Tolls)		3.00	
	Marriage Fees			
	Ordinance (Cap 127) Registration Certificate			
	Customary Marriage (Resident)	Per Registration	100.00	
	Divorce Certificate (Customary)	Per Document	500.00	
	Certificate of Marriage	Per Document	200.00	
Filing of Notice/Caveat	Per Case	20.00		
1423001	Search Fee (for Marriage Registration)	Per Case	20.00	
	Search Fee (Marriage Certificate)	Per Document	50.00	
	Licencing of Churches for Marriage	Per Church	1,000.00	
423011	Mobile Sales Vans (Per Vehicle)	Per Day	5.00	
	Sale of Contract Documents (All Categories)			
	CAT A - Above 550,000 (Approved by Regional Tender Review Committee)	One Time Payment	1,000.00	
	CAT B - Above 75,000 - 550,000 (Approved by Entity Tender Committee)		500.00	
	CAT C - Up to 75,000 (Approved by Entity Head)		300.00	
	Search Fee (General Information)		100.00	
	Slaughter			
	CAT A - Slaughter of Cow/Donkey	Per Animal	20.00	
	CAT B - Slaughter of Sheep/Goat/Pig		10.00	
	CAT C - Birds		5.00	
1422029	Meat Van (Assembly - Door to Door Delivery)			
	CAT A - Cow		5.00	
	CAT B - Small Animals		3.00	
	Mining Companies' Registration			
	CAT A - Large Scale	One Time Payment	6,500.00	
	CAT B - Medium Scale		5,000.00	
	CAT C - Small Scale		3,500.00	
	CAT G - Salt Mining		1,400.00	
	Non-Governmental Institutions' Registration			
	CAT A - International NGOs/CSOs	One Time Payment	500.00	
CAT B - Local NGOs/CSOs		350.00		
CAT C - Community CSOs/CSOs		120.00		

CoA Code	Description of Item	Frequency/ Measure	2026 (GH¢ Gp)
1423866	Warehouse Charges (in the Market)		
	Daily/Overnight Charges (Per Head Load)		2.00
	Monthly Charges		
	General Charges (Per Square Meters)		3.00
	Handling Charges (Per Tonne)		25.00
	Storage (Per Tonne)		10.00
	Administrative Charges (Per Tonne)		10.00
	Liquid Oil (Drums - Per Head Load)		
	One (1) Drum		12.00
1423841	One (1) Jerri Can		3.00
	Others (Negotiable)		1.00
	Warehouse Charges (Outside Market)	Per Month	
	CAT A - Above 20 Sq. Metres		5,200.00
	CAT B - 16 to 20 Sq. Metres		3,200.00
	CAT C - 11 to 15 Sq. Metres		2,200.00
	CAT D - 6 to 10 Sq. Metres		1,200.00
	CAT E - Up to 5 Sq. Metres		600.00
	Waste Management Companies	Per Trip	
	Dislodgement of Liquid Waste		
	Dislodging		
	CAT A - Dislodging (Domestic)		300.00
	CAT B - Dislodging (Commercial and Industrial Undertaking)		400.00
	CAT C - Dislodging (Outside District)		400.00
	Refuse Collection Companies		
	CAT A - Large		5,500.00
	CAT B - Medium Large		2,250.00
	CAT C - Medium		700.00
	CAT D - Small		490.00
	Refuse Dump Container Depot Managers		
	CAT 'A'		420.00
	CAT 'B'		280.00
	Tipping Fee (Liquid Waste)		
	CAT A - Dislodging		100.00
	Road Block	Per Day	
	CAT A - Collector Access		500.00
	CAT B - Local Access		400.00

CoA Code	Description of Item	Rent	Frequency/ Measure	2026 (GH¢ Gp)
1415036	Assembly Owned Billboards		Per Annum	
	CAT 'A'			4,800.00
	CAT 'B' - (Memorial Adverts)			1,500.00
	CAT 'C' - (Small of CAT 'B')			750.00
1415036	Hiring of Assembly Facilities		Per Day	
	Assembly Hall			1,000.00
	Assembly Hall Forecourt with Electricity			500.00
	Assembly Hall Forecourt without Electricity			350.00
	Assembly Conference Room			500.00
	Community Centres			300.00
	Assembly Office Forecourt with Electricity			750.00
	Assembly Office Forecourt without Electricity			500.00
	Others (Keta Shopping Centre(Small/Big)			
	Assembly Bungalow		Per Month	
	Type A (3 Bedroom and Above)			105.00
	Type B (2 Bedroom Self-Contained)			80.00
	Type C (2 Bedroom Self-Contained Shared)			70.00
	Type D (Chamber and Hall Self-Contained)			53.00
Type E (Single Room Self-Contained)			46.00	
Type F (Single Room - Relief Quarters)			20.00	
Commercial Hostel		Per Student Per Semester	850.00	
1415052	Market Facilities		Per Month	
	Allocation Fee for Stores and Rental of Lands			
	Shopping Mall			
	CAT A - In CBD (Shopping Mall - Big)			300.00
	CAT A - In CBD (Shopping Mall - Small)			80.00
	Market Shops		Per Month	
	CAT A (A1 - A6)			110.00
	CAT B - Warehouse			150.00
	CAT C - (A7 - E)			15.00
	Allocation Fee for Market Shed		Per Month	
	Sheds			
	CAT A - (Keta & Abor)			9.00
	CAT B - (Keta & Abor)			6.00
CAT C - (Afiadenyigba, Atiavi, Anyako, etc)			5.00	
Market Stores		Per Month		
CAT A - New			80.00	
CAT B - Old			40.00	

CoA Code	Description of Item	Frequency/ Measure	2026 (GH¢ Gp)
	Rent of Undeveloped Lands		
	CAT A (Agriculture Purposes)	Per Square Meter	0.16
	CAT B (Any other Purpose other than Agric)	Per Square Meter	0.32
1415017	Hiring of Parks/Ceremonial Events		
	Lorry Park (Abor & Keta)	Per Day	
	CAT A - With Electricity		600.00
	CAT B - Without Electricity		400.00
	CAT C - PWD Yard		600.00
1415036	Buildings	Per Month	
	Restaurant/Canteen		500.00
	Fines		
1430024	Building Offences	Per Case	
	Penalty for Development without Permit		Percentage of Permit Charge in Reference to Level of Completion
	Occupying Newly Completed Developments without Occupancy Certificate - Certificate of Habitation (CoH)		50% CoH Permit Charge
	Penalty for Unauthorized Placements (Temporary Structures)		50% of Permit Charge
	Penalty for Refurbishment/Renovation without Permit		50% of Permit Charge
	Development in Unauthorized Places (Unbuildable Places)		Surcharge Based on Cost of Demolition
	Penalty for Violating 'Stop-Work' Order		100% of Permit Charge
	Installation of Radio/TV/Internet/Communication Mast & Others without Permit		100% of Permit Charge
	Billboard/Signage Offences	Per Case	
	CAT A - Wrongful Siting		100% of Permit Charge
	CAT B - Placement without Permit		100% of Permit Charge
1430027	Environmental Health/Safety/Sanitation Offences	Per Case	
	Defecating at Unauthorized Places		100.00
	Urinating at Unauthorized Places		10.00
	Selling at Unauthorized Places		50.00
	Indiscriminate Disposal/Burning of Refuse		
	Industrial Area		450.00
	Commercial Area		300.00
	Residential Area		250.00
	Office Area		200.00

CoA Code	Description of Item	Frequency/ Measure	2026 (GH¢ Gp)
	Weedy Grounds		
	Business/Commercial Premises		250.00
	Residential Premises		50.00
	Refusal to Re-plant Tree (After Property Development)		
	Industrial/Commercial		1,000.00
	Residential		200.00
	Refusal to Comply with Environmental Health Screening		50% of the Principal (in Addition to Principal)
	Excessive Noise Making	Per Tree	200.00
	Cutting of Trees without Permit	Per Tree	1,000.00
	Littering/Unauthorized Dumping of Refuse	Per Case	
	CAT A - Refuse Carriers		250.00
	CAT B - Individual		20.00
	Impounded Offences		
	Stray Animals	Per Animal/Day	
	Collection - Sheep/Goat/Pigs/Dogs		15.00
	Collection - Donkey/Horse/Cow		40.00
	Feeding - Sheep/Goats		10.00
	Feeding - Pigs		63.00
	Feeding - Dogs		10.00
	Feeding - Donkey/Horse/Cow		40.00
1430023	Vehicles	Overnight	35.00
	Other Offences	Per Case	
	Removal/Missing Property Number Plate		120% of Replacement Cost
	Removal/Destruction/Defacing of Street Name Signage		120% of Replacement Cost
	Destruction of Street Light Poles/Other Road Furniture		120% of Replacement Cost
	Posting of Bills at Unauthorized Places		250.00
	Failure to Pay BOP/Rent etc. (by September).		30% of Amount Owed (in Addition to Principal)
	Refusal to Pay Basic Rate		50.00
	Inciting a Person not to Pay Rates		300.00
	False Statement as Regards the Liability of a Person to Pay Rates		300.00
	Refusal or Failure for a Person to Supply Information and Wilfully Obstruct any Authorized Person in the Performance of Functions		1,200.00

CoA Code	Description of Item	Frequency/ Measure	2026 (GH¢ Gp)
	Penalty for Refusal of an Employer to Pay General or Special Rate Deducted from an Employee Remuneration		2,400.00
	Penalty for Unauthorized Collection of Rate		3,000.00
	Refusal by a Person Appointed by the Rating Authority as Agent for the Collection to Render Accounts within a Stipulated Time		2,400.00
	Penalty in Respect of Offences by Rate Collectors		3,000.00
	Penalty for Bounced Cheques		50% of Cheque Value
	Transfer of Stalls/Stores without Assembly Approval		1,000.00
	Failure to Vaccinate Dogs	Per Dog	200.00
	Operating without Certified License (e.g. Electricians)	Per Case	150.00
	Engaging the Services of an Uncertified Artisan (Electricians, Masons etc)		300.00
	Failure to Obtain Permit for Burial		30% of the Permit Charge (in Addition to Principal)
	Road Block without Permit	Per Case	840.00
	Retrieval of Seized Tools/Machinery (for Various Offences)	Per Case	
	1st Time		400.00
	2nd Time		500.00
	3rd Time		1,050.00
	Traffic Offences		
	Parking/Stopping/Waiting/Loading/Off-loading/ Moving/Turning at Unauthorized Places	Per Case	
	Earth Moving Equipment	Per Case	250.00
	Articulated Truck	Per Hour/Case	200.00
	Tipper/Cargo Truck/Tractor	Per Hour/Case	175.00
	Pick-Up/Cross-Country/SUVs Vehicle	Per Case	150.00
	Saloon Car/Taxi	Per Case	140.00
	Buses (Large)	Per Case	175.00
	Trotro/Buses (Small)	Per Case	180.00

CoA Code	Description of Item	Frequency/ Measure	2026 (GH¢ Gp)
	Motorbikes/Tricycles	Per Case	30.00
	Push Truck	Per Case	10.00
	Clamping Charges (Obstruction/No Parking)	Per Case	70.00
	Heavy Duty (e.g. Articulated Trucks)		150.00
	Dump Trucks (Tipper Trucks)		150.00
	Medium Heavy Duty Vehicles (Kia Trucks and Buses)		75.00
	Private/Light Vehicle (e.g. Saloon/4x4/Pick-up) Tricycles		50.00
			10.00
	Refusal to Obtain Vehicle Sticker	Per Case	
	CAT A - Articulated/Tipper Trucks		80.00
	CAT B - Commercial Vehicles		75.00
	Unauthorized Diversion	Per Case	
	Diversion of River/Stream Course		15,000.00
	Diversion of Drains		7,000.00
	Channelling of Sewage Waste into Drains		7,000.00
	Illegal/Un-licensed Activities	Per Case	
	Logging and Sale of Logs (Mangroves, etc.)		7,500.00
	Mining (Galamsey)		12,500.00
	Production and Sale of Ammunitions		10,000.00
	Quarry Operations		7,500.00
	Sand Weaning		7,500.00