



REPUBLIC OF GHANA

LOCAL GOVERNMENT BULLETIN

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No. 00 WEDNESDAY, 21ST FEBRUARY 2026

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GENERAL

IMPOSITION OF RATES AND FEE-FIXING RESOLUTION FOR 2026

ACCRA METROPOLITAN ASSEMBLY

UNDER LOCAL GOVERNANCE ACT 2016, ACT 936

It was resolved that by Virtue of Part V, Section 137, 138, 139, 141 and 144 of the Local Governance Act, 2016 (Act 936 with Amendement 940) and the "Guidelines For Charging of Fees For the Provision of Services and Facilities and Granting of Licenses and Permits by Metropolitan/Municipal/District Assemblies", The following Fees are charged and levied by the Accra Metropolitan Assembly for the Financial Year 1st January, 2026 to 31st December, 2026

RATES					
Main Items	Sub Items	CoA Code	Item Description	Frequency/ Measure	Approved Fee 2025
SPECIAL RATES					
	i.	1413003	Basic Rates		3.00
	ii.	1413006	Development Levy (LGA Section 146 sub section 3)		To be Determined by Assembly
GENERAL RATES					
	B.	1413005	Rates on other Possessions		
	i.	1413005	Bicycle Rates	Per Unit	3.00
	ii.	1413005	Cattle Rates - Foreigners	Per Animal	35.00
	iii.	1413005	Cattle Rates - Residents	Per Animal	15.00
	iv.	1413005	Donkey Rates	Per Animal	35.00
	v.	1413005	Pig Rates	Per Animal	15.00

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LOCAL GOVERNMENT BULLETIN, 21ST MAY, 2024

PROPERTY RATE			
RATING ZONES	RATE IMPOST	MINIMUM RATE (GHC)	AREAS AFFECTED
Residential class 1 (R1)	0.00133	401.00	Zoti,North Kaneshie Estate, Tesano, Awudome Estate,CFC Mamprobi, Kaneshie, Korle Gonno, Mamprobi Sempe, Busuashie/Cable and wireless Chorkor, James town,
Residential class 2 (R2)	0.00095	217.00	
Residential class 3 (R3)	0.00073	152.00	
Residential class 4 (R4)	0.00061	120.00	
COMMERCIAL PROPERTY 1 (C1)	0.00724	976.00	Central Business District (CBD)
COMMERCIAL PROPERTY 2 (C2)	0.00686	922.00	Extended CBD such as Tudu
COMMERCIAL PROPERTY 3 (C3)	0.00666	651.00	All other commercial properties
EDUCATIONAL PROPERTY (ED)	0.00518	649.00	
LIGHT INDUSTRIAL PROPERTY(LI)	0.00431	864.00	
LIGHT INDUSTRIAL PROPERTY (LI)	0.00215	432.00	
MIXED DEVELOPMENT (MD)	0.00746	804.00	
MIXED USED PROPERTY (MX)	0.00678	731.00	
COMMERCIAL PROPERTY 1 (C1)	0.01957	1,268.80	ECG, VRA, and other utility companies
COMMERCIAL PROPERTY 2 (C2)	0.01854	1,198.60	
HEAVY INDUSTRIAL PROPERTY(HI)	0.01164	1,123.20	
Residential class 1 (R1)	0.00906	521.30	
Residential class 2 (R2)	0.00618	197.60	
Rate on Account for Un- Assessed Properties (Provisional Rates)			
Description	GH¢		
Residential 1	1,000.00		
Residential 2	700.00		
Residential 3	500.00		
Residential 4	300.00		
Commercial 1	4,225.00		
Commercial 2	3,250.00		
Commercial 1	2,500.00		
Commercial 2	2,000.00		
Commercial 3	1,800.00		
Heavy Industrial	1,800.00		
Industrial	1,500.00		
Mixed Used Property	1,000.00		
Rate on Account for Uncompleted Blocks			

Description	GH¢
Residential 1	500.00
Residential 2	300.00
Residential 3	200.00
Residential 4	100.00
Heavy Industrial	750.00
Light Industrial	500.00
Ground Rate on Undeveloped Plots	

Description	GH¢
Residential 1	500.00
Residential 2	300.00
Residential 3	200.00
Residential 4	100.00
Heavy Industrial	750.00
Light Industrial	500.00

Made at a meeting of the Accra Metropolitan Assembly at the Omanyé Aba Hall (City Hall), Accra on Tuesday, 24th October 2025

Hon. Musah Ziyad
(Presiding Member)

Douglas N.K. Annoful
(Metro Coordinating Director)

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LOCAL GOVERNMENT BULLETIN, 21ST MAY, 2025

8.1 LICENCES/BUSINESS OPERATION PERMITS (B.O.P)					
8.1.1 BUSINESS LICENCES					
Main Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	Approved Fee For 2026
1		1422111	Abattoir(Private)	Per Annum	
			CAT A - Industrial setting (Large)		1,397.00
			CAT B - Industrial Setting (Medium)		975.00
			CAT C - Industrial Setting (Small)		800.00
			CAT D - Slaughter House (Large)		600.00
			CAT E - Slaughter House (Medium)		400.00
			CAT F - Slaughter House (Small)		300.00
			CAT G - Others		130.00
2		1422011	Adinkra Designers/Kente/Smock Weavers & Sellers	Per Annum	
			CAT A - Weavers & Sellers (Large)		750.00
			CAT C - Sellers Only (Large)		600.00
			CAT B - Weavers Only (Large)		466.00
			CAT D - Weavers & Sellers (Medium)		280.00
			CAT E - Sellers Only (Medium)		210.00
			CAT F - Weavers Only (Medium)		140.00
			CAT G - Weavers & Sellers (Small)		130.00
			CAT H - Weavers Only (Small)		100.00
			CAT I - Sellers Only (Small)		130.00
3		1422046	Advertising Companies	Per Annum	
			CAT A - Platinum (minimum of 10 staff)		2,100.00
			CAT B - Gold (minimum of 5 staff)		1,500.00
			CAT C - Silver (minimum of 3 staff)		970.00
			CAT D - Bronze (Below 3 staff)		450.00
4		1422271	Agro Chemical/Farm Inputs Dealers	Per Annum	-
			CAT A - Manufacturers/ Importers/ Distributors/Retailers		1,800.00
			CAT B - Importers/ Distributors/Retailers		1,600.00
			CAT C - Manufacturers & Importers		1,350.00
			CAT D - Manufacturers & Distributors		1,050.00
			CAT E - Distributors & Retailers		900.00
			CAT F - Manufacturers		700.00
			CAT G - Importers		550.00
			CAT H - Distributors		400.00
			CAT I - Retailers		250.00
5		1422170	Agro Machine Dealers	Per Annum	-
			CAT A - Importers, Distributors & Retailers		2,000.00
			CAT B - Importers & Distributors		1,600.00
			CAT C - Manufacturers, Distributors, Retailers		1,875.00

LOCAL GOVERNMENT BULLETIN, 21ST MAY, 2025						1651
Main Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	Approved Fee For 2026	
6	A.	1422277	CAT D - Manufacturers & Distributors	Per Annum		1,200.00
			CAT E - Distributors & Retailers			970.00
			CAT F - Manufacturers			815.00
			CAT G - Importers			641.00
			CAT H - Distributors			450.00
			CAT I - Retailers			350.00
			Airport/Airline Businesses			-
			Airline Offices/Operators			-
			CAT A - Non-African Carriers			10,000.00
			CAT B - Local & Regional Carriers			9,500.00
			CAT C - African Carriers			9,000.00
			CAT D - Local Carriers			7,500.00
			CAT E - Agents of Airlines			550.00
			Airport Operators		-	
			CAT A -International			50,000.00
			CAT B - Domestic			30,000.00
7	C.	1422277	Air Strip Operators	Per Annum		10,000.00
			Akpeteshie (liquor) Dealers			-
			Manufacturers (Distillers)			-
			CAT A - Large Scale			1,164.00
			CAT B - Medium Scale			815.00
			CAT C - Small Scale			699.00
			Distributors			-
			CAT A - Large scale			910.00
			CAT B - Medium Scale			400.00
			CAT C - Small Scale			210.00
			Home Based/Farm Site			-
			CAT A - Pito (daily brewing)			117.00
			CAT B - Palm Wine Tappers			70.00
			Akpeteshie Sellers Only			130.00
			Aluminium Fabricators (Doors/Windows)		Per Annum	-
			CAT A - Large Scale			2,800.00
8	i.	1422032	CAT B - Medium Scale	Per Annum		2,600.00
			CAT C - Small Scale			1,400.00
			CAT D - Others			700.00
			Aluminium Pot Dealers (Dadesen)			-
			CAT A - Manufacturers			280.00
			CAT B - Distributors			250.00
9	ii.	1422278	CAT C - Retailers	Per Annum		160.00
			Aluminium Manufacturing			-
			CAT A - Smelting			22,400.00
			CAT B - Multiple Product Lines			17,000.00
			CAT C - Roofing Sheets only (eg. BIG BOND)			10,000.00
			CAT D - Saucepan			6,000.00
10	iii.	1422021		Per Annum		

1652	LOCAL GOVERNMENT BULLETIN, 21ST MAY, 2025				
<i>Main Item</i>	<i>Sub Item</i>	<i>CoA Code</i>	<i>Description of Item</i>	<i>Frequency/ Measure</i>	<i>Approved Fee For 2026</i>
11		1422112	Aluminium Product Distributors	Per Annum	-
			CAT A - Large Scale		900.00
			CAT B - Medium Scale		450.00
			CAT C - Small Scale		210.00
12		1422112	Aluminium Product Retailers	Per Annum	-
			Category A - (Large)		233.00
			Category B - (Medium)		176.00
			Category C - (Small)		117.00
13		1422151	Ambulance Service Providers	Per Annum	-
			CAT A - Large Scale		
			(Above 5 Vehicles)		400.00
			CAT B - Medium Scale (3-5 Vehicles)		150.00
14		1422162	Art Gallery	Per Annum	-
			CAT A - Own Facility with multi-services		400.00
			CAT B - Own Facility with limited-services		303.00
			CAT C - Own Facility only		250.00
15		1422163	Arts & Handicraft Dealers	Per Annum	-
			CAT A - Importers		2,100.00
			CAT B - Exporters		600.00
			CAT C - Producers (Large)		1,300.00
16		1422281	CAT D - Producers (Medium)	Per Annum	600.00
			CAT E - Producers (Small)		280.00
			CAT F - Retailers Only		500.00
			CAT G - Container/Kiosk		450.00
17		1422164	CAT H - Table Top	Per Annum	220.00
			Artisans e.g.Masons, Carpenters, Plumbers, Electricians, Painters, Steel Benders, Tile Layers etc.		-
			CAT 'A'		120.00
			CAT 'B'		60.00
18	i.	1422052	Auctioning Firms / Agencies / Auctioneers	Per Annum	-
			CAT ‘A’		1,900.00
			CAT ‘B’ ‘		1,400.00
			CAT ‘C’		970.00
		1422052	CAT ‘D’	Per Annum	500.00
			Auto Mechanics/ Electricians/ Sprayers Etc.		-
			Air Condition Mechanics		-
			CAT A - Formal Company		900.00

LOCAL GOVERNMENT BULLETIN, 21ST MAY, 2025						1653
Main Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	Approved Fee For 2026	
			CAT B - Informal Garage with Shop			500.00
			CAT C - Informal Garage without Shop			350.00
			CAT D - Others			130.00
	ii.	1422052	Arc Welders	-		
			CAT A - Fuel and Water Tankers; Truck Builders			800.00
			CAT B - Light vehicle repairs, Container Shops and Iron Gates			320.00
	iii.	1422052	Argon (Aluminum) Welders			220.00
	iv.	1422052	Auto Body Repairers			-
			CAT A - Formal Company			2,800.00
			CAT B - Informal Garage with Shop			2,100.00
			CAT C - Informal Garage without Shop			1,400.00
			CAT D - Others			1,000.00
	v.	1422052	Auto Electricians	-		
			CAT A - With Battery Charging			140.00
			CAT B - Without Battery Charging			100.00
	vi.	1422052	Auto Mechanics	-		
			CAT A - Heavy Duty Earthmoving Equipment			500.00
			CAT B - Heavy Duty Trucks			280.00
			CAT C - Light Duty Trucks (3 to 5 tonnes)			210.00
			CAT D - Light Duty Vehicles (Below 3 tonnes)			130.00
	vii.	1422052	Auto Sprayers	-		
			CAT A - Spraying with Oven			600.00
			CAT B - Spraying without Oven			500.00
	viii.	1422052	Auto Upholstery	-		
			CAT A - Moulding and Seat Cover Sewing			176.00
			CAT B - Seat Cover Sewing			117.00
	ix.	1422052	Vulcanisers	-		
			CAT A - Tyre Repairs, Wheel Balancing, Alignment and Washing Bay			525.00
			CAT B - Tyre Repairs, Wheel Balancing and Alignment			300.00
			CAT C - Wheel Balancing and Alignment			150.00
			CAT D - Tyre Repairs only			117.00
	x.	1422052	Brake Specialist			117.00
	xi.	1422052	Carburettor Specialist			117.00
	xii.	1422052	Plastic Welders and Fabricators			117.00
	xiii.	1422052	Radiator Specialist			117.00
	xiv.	1422052	Multiple Service Providers for Auto Works			-
			CAT A - Large Scale			210.00
			CAT B - Medium Scale			160.00
			CAT C - Small Scale			130.00

1654	LOCAL GOVERNMENT BULLETIN, 21ST MAY, 2025				
<i>Main Item</i>	<i>Sub Item</i>	<i>CoA Code</i>	<i>Description of Item</i>	<i>Frequency/ Measure</i>	<i>Approved Fee For 2026</i>
19	xv.	1422052	Windscreen Repairers	-	
			CAT ‘A’		233.00
			CAT ‘B’		190.00
			CAT ‘C’		130.00
		1422270	Automobile & Part Dealers	Per Annum	-
	A.	1422270	Automobile Companies		-
	i.		Vehicle Importers/Sales (Brand New)		-
			CAT A - Vehicle Assembling and Sale		32,000.00
			CAT B - Heavy Duty Equipment/ Vehicle Sales		13,000.00
			CAT C - Light Duty Equipment/ Vehicle Sales		9,400.00
	ii.		Saloon and Sub Urban Vehicles (SUVs) Sales		-
			CAT A - Large Scale (Branded Companies)		13,000.00
			CAT B - Medium Scale (Unbranded Companies)		9,450.00
			CAT C - Small Scale (Unbranded Companies)		6,000.00
			CAT D - Sales Outlets with showrooms		2,800.00
	iii.		Used Vehicle Sales (Second-hand Car Dealers)		-
			CAT A - Large Scale (Above 50 Vehicles)		5,600.00
			CAT B - Medium Scale (20-49 Vehicles)		2,800.00
			CAT C - Small Scale (Below 20 Vehicles)		1,400.00
	iv.		Heavy Equipment Hiring Services		-
			CAT A - Mining Equipment (Large)		13,000.00
			CAT B - Mining Equipment (Small)		4,800.00
			CAT C - Construction Equipment (Road & Building - Large)		9,700.00
			CAT D - Construction Equipment (Road & Building - Small)		3,496.00
			CAT E - Others		1,000.00
	B.	1422270	Vehicle Assembling & Manufacturing Dealers		-
			CAT A - Foreign		22,000.00
			CAT B - Local		12,000.00
	C.	1422270	Bolt and Nut Dealers		-
			CAT A - Shop		140.00
			CAT B - Table Top		130.00
	D.	1422270	Spare Parts Sales Outlets (New)		-
			CAT A - Importers/Wholesalers Only		1,450.00
			CAT B - Wholesalers Only		850.00
			CAT C - Retailers (Large)		500.00

LOCAL GOVERNMENT BULLETIN, 21ST MAY, 2025						1655
Main Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	Approved Fee For 2026	
20	E.	1422270	CAT D - Retailers (Medium)		300.00	
			CAT E - Retailers (Small)		150.00	
			Spare Parts Sales Outlets(Second-hand)		-	
			CAT A - Second-Hand Engine Shops		815.00	
			CAT B - Retailers (Large)		466.00	
			CAT C - Retailers (Medium)		292.00	
	F.	1422270	CAT D - Retailers (Small)		160.00	
			CAT E - Kiosk/Table Top		100.00	
			Tyre/Battery Dealers – New		-	
			CAT A - Wholesale		2,700.00	
			CAT B - Retail (Large)		1,400.00	
			CAT C - Retail (Medium)		370.00	
	G.	1422270	CAT D - Retail (Small)		230.00	
			Tyre/Battery Dealers – Used		-	
			CAT A - Wholesale		2,250.00	
			CAT B - Retail (Large)		1,300.00	
			CAT C - Retail (Medium)		450.00	
			CAT D - Retail (Small)		176.00	
	H.	1422270	Windscreen Dealers		-	
			CAT ‘A’		500.00	
			CAT ‘B’		350.00	
			CAT ‘C’		210.00	
21		1422279	Bags and Suitcases Dealers	Per Annum	-	
			CAT A - Large Scale		500.00	
			CAT B - Medium Scale		280.00	
			CAT C - Small Scale		140.00	
22		1422168	Barbering Shop (floor space and number of points)	Per Annum		
			CAT A - Barbering & Grooming Services		750.00	
			CAT B - Large Shop (above 5 points)		450.00	
			CAT C - Medium Shop (3-5 points)		300.00	
			CAT D - Small Shop (1-2 points)		150.00	
			CAT E - Mobile Operators		50.00	
			CAT F - Barbering accessory shop		150.00	
			Bakeries	Per Annum	-	
		1422009	CAT A - Large Scale (Industrial operations)		1,000.00	
			CAT B - Medium Scale		450.00	
			CAT C - Small Scale		210.00	

1656		LOCAL GOVERNMENT BULLETIN, 21ST MAY, 2025			
<i>Main Item</i>	<i>Sub Item</i>	<i>CoA Code</i>	<i>Description of Item</i>	<i>Frequency/ Measure</i>	<i>Approved Fee For 2026</i>
23		1422289	Beads Dealers		-
			CAT A - Producers/Wholesalers/ Retailers		150.00
			CAT B - Producers Only		120.00
			CAT C - Retailers Only		90.00
			CAT D - Retailers (Table Top)		50.00
24		1402067	Alcoholic and Non-Alcoholic beverages	Per Annum	-
			CAT A - Depots		5,600.00
			CAT B - Wholesale & Retail		4,200.00
			CAT C - Wholesale		2,800.00
			CAT D - Retail (Large)		1,164.00
			CAT E - Retail (Medium)		582.00
			CAT F - Retail (Small)		339.00
25		1422133	Bet & Game Centres	Per Annum	-
	A.	1422133	Casino Operations		7,000.00
	B.	1422133	Sports Betting Operations		-
			CAT A - Online + Brick & Mortar/ Land Base		7,000.00
			CAT B - Online		6,000.00
			CAT C - Brick and Mortar		4,800.00
			CAT D - Brick and Mortar (more than 2 branches in the metropolis)		2,500.00
	C.		1422133 Route Operations (Console/consul Games)		-
			CAT ‘A’		5,122.00
			CAT ‘B’		4,620.00
			CAT ‘C’		900.00
			CAT D (Per Machine)		520.00
26		1422010	Bicycles/Tricycles/Motorcycles Dealers (Brand New)	Per Annum	-
			CAT A - Importers/Wholesalers		2,100.00
			CAT B - Sales Outlets (Large)		1,000.00
			CAT C - Sales Outlets (Small-Medium)		600.00
			CAT D - Tricycles Only		400.00
			CAT E - Bicycles Only		320.00
27		1422010	Bicycles/Tricycles/Motorcycle Dealers (Second-hand)	Per Annum	-
			CAT A - Large Scale		750.00
			CAT B - Medium Scale		520.00
			CAT C - Small Scale		300.00
28		1422010	Bicycles/Tricycles/Motorcycles Parts Sales	Per Annum	-
			CAT A - Multiple Products		350.00

LOCAL GOVERNMENT BULLETIN, 21ST MAY, 2025						1657
Main Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	Approved Fee For 2026	
29		1422010	CAT B - Motorcycle/Tricycle with Parts			320.00
			CAT C - Motorcycle/Tricycles			260.00
			CAT D - Bicycle with Parts			210.00
			CAT E - Bicycles			140.00
			Bicycle Tricycle/ Motorcycle			
			Repairers	Per Annum		-
			CAT A - Tricycle			90.00
30	i.	1422040	CAT B - Motorcycle			76.00
			CAT C - Bicycle			59.00
			Bill Boards/Outdoor Adverts	Dependent on class of access		-
			Bill Boards (e.g. Road Arches, Unipole spectacular, LEDs, Building wrap or Wall Drape signs, Vehicular Adverts, Banners)	Per Annum/ m²		
			CAT A - Class A1 (Along First Class Access)			68.00
			CAT B - Class A2 (Along Second Class Access)			60.00
			CAT C - Class A3 (Along Third Class Access)			52.00
			Other Adverts			
			ii. Aerial Adverts - Planes, Balloons etc (Per Day Fee in All Zones)			225.00
			iii. Bus Stop Shelters	-		
			CAT A - Class A1			730.00
			CAT B - Class A2			480.00
			CAT C - Class A3			220.00
			iv. Flag Poles	Per Annum		
			CAT A - Class A1			530.00
			CAT B - Class A2			438.00
			CAT C - Class A3			400.00
			v. Group Directional Signs	Per Annum		
			CAT A - Class A1			7,870.00
			CAT B - Class A2			7,350.00
			CAT C - Class A3			6,370.00
			vi. Lamp post Adverts (Street Light Poles)	Per Annum		340.00
			vii. Posters	Per Day		9.00
			viii. Structures on Designated Spectacular Sites	Fee Based on a Bid / Auction Process		
			ix. Others (Not categorised above)	Per sq/m per Annum		56.00

1658	LOCAL GOVERNMENT BULLETIN, 21ST MAY, 2025				
<i>Main Item</i>	<i>Sub Item</i>	<i>CoA Code</i>	<i>Description of Item</i>	<i>Frequency/ Measure</i>	<i>Approved Fee For 2026</i>
31		1422173	Blacksmith	Per Annum	140.00
32		1422053	Blocks & Concrete Producers	Per Annum	-
			CAT A - Large Scale (Concrete Mixtures and Wares)		3,500.00
			CAT B - Large Scale (Machine and manual for design blocks)		1,000.00
			CAT C - Medium Scale (Machine for blocks only)		900.00
			CAT D - Small Scale (Manual blocks only)		650.00
			CAT E - Small Scale (Manual design blocks/columns only)		500.00
			CAT F - Tiles/Pavement Blocks and Terrazzo Works (Chipping)		220.00
33		1422021	Boat/Canoe Dealers (Manufacturers)	Per Annum	-
			CAT A - Importers		300.00
			CAT B - Local Producers		250.00
34		1422174	Boat/Canoe Operators	Per Annum	-
			CAT A - Large Scale		350.00
			CAT B - Medium Scale		280.00
			CAT C - Small Scale		140.00
35		1422280	Book, Stationery, Office Equipment, Computer & Accessory, etc. Shops	Per Annum	-
			CAT A - Book Shops, Stationeries, Office Equipment, Computer & Accessories		6,000.00
			CAT B - Computer, Accessories, Office Equipment, Stationery		4,074.00
			CAT C - Computer & Accessories, Office Equipment		2,800.00
			CAT D - Medium size of CAT C		1,746.00
			CAT E - Book Shops, Stationeries		2,100.00
			CAT F - Stationeries, Office Equipment		1,400.00
			CAT G - Medium size of CAT E		900.00
			CAT H - Office Equipment Only		1,000.00
			CAT I - Stationery Only		500.00
			CAT J - Books Only		210.00
			CAT K - Table Top/Truck Pusher		100.00
			CAT L - Mobile Vans		280.00
36		1422273	Boutiques (Including African Wear)	Per Annum	-
			CAT A - Large Scale		2,800.00
			CAT B - Medium Scale		1,400.00

LOCAL GOVERNMENT BULLETIN, 21ST MAY, 2025						1659
<i>Main Item</i>	<i>Sub Item</i>	<i>CoA Code</i>	<i>Description of Item</i>	<i>Frequency/ Measure</i>	<i>Approved Fee For 2026</i>	
37		1422001	CAT C - Small Scale	Per Annum		700.00
			CAT D - Branches of CAT A & B			280.00
			CAT E - Others			140.00
			Breweries			
			CAT ‘A’			44,100.00
38		1422113	CAT ‘B’	Per Annum		21,000.00
			CAT ‘C’			13,000.00
			CAT ‘D’			7,500.00
			Bridal Homes			-
			CAT ‘A’			2,100.00
39		1422114	CAT ‘B’	Per Annum / Per Butcher		1,400.00
			CAT 'C'			380.00
			Butcher's Licence			-
			CAT A - Master Butcher			120.00
			CAT B - Butcher			80.00
40	A	1422176	Building Material Dealers	Per Annum		-
			Hardware (Distributor/ Wholesaler)			-
			CAT A - Distributor/Wholesaler (Large)			5,000.00
			CAT B - Distributor/Wholesaler (Medium)			2,100.00
			CAT C - Wholesaler (Medium)			1,700.00
	B	1422176	CAT D - Wholesaler (Small)			900.00
			Finishing/Retail			-
			CAT A - Large Scale			3,200.00
			CAT B - Medium Scale			1,575.00
			CAT C - Small Scale			900.00
	C.	1422176	CAT D - Very Small Scale			400.00
			Roofing Material Dealers			-
			CAT A - Sales-Outlet (Whosale)			2,400.00
			CAT B - Sales-Outlet (Whosale & Retail)			1,700.00
			CAT C - Sales-Outlet(Retail)			600.00
41		1422008	Business Centres	Per Annum		-
			CAT A - Internet, Word Processing, Printing and Copying Services plus above 20 Work stations with Internet Service Retailing			6,000.00
			CAT B - Internet, Word Processing, Printing and Copying Services plus above 20 Work stations			2,800.00
			CAT C - Internet, Word Processing, Printing and Copying Services plus			

1660	LOCAL GOVERNMENT BULLETIN, 21ST MAY, 2025				
<i>Main Item</i>	<i>Sub Item</i>	<i>CoA Code</i>	<i>Description of Item</i>	<i>Frequency/ Measure</i>	<i>Approved Fee For 2026</i>
			11-20 Work stations		1,300.00
			CAT D - Internet, Word Processing, Printing and Copying Services plus below 11 Work stations		280.00
			CAT E - Secretarial Services (Word Processing, Printing and Copying Services)		210.00
42		1422021	Cable Manufacturers		-
			CAT 'A'		12,000.00
			CAT 'B'		9,000.00
			CAT 'C'		8,295.00
			CAT 'D'		7,350.00
43		1422011	Cane Product Weavers	Per Annum	-
			CAT ‘A’		280.00
			CAT ‘B’		210.00
			CAT 'C'		140.00
44		1422178	Car Washing Bay	Per Annum	-
			CAT A - Jet Washing, Restaurant and Drinking Facility		950.00
			CAT B - Jet Washing and Drinking Facility		600.00
			CAT C - Jet Washing Only		500.00
			CAT D - Manual Washing with other Facilities		350.00
			CAT E - Manual Washing		280.00
45		1422021	Canopy Producers		-
			CAT A - Tarpaulin Fabric Sewing and metal Fabricators		350.00
			CAT B - Metal Fabricators		220.00
			CAT C - Fabric Sewing		75.00
46		1422179	Carpentry Workshops		-
			CAT A - Furniture Large Scale		750.00
			CAT B - Furniture Medium Scale		280.00
			CAT C - Furniture (plus upholstery - Medium)		210.00
			CAT D - Furniture (plus upholstery - Small)		130.00
			CAT E - Minor Works		90.00
47		1422191	Casket & Coffin Dealers		-
			CAT A - Importers		2,800.00
			CAT B - Industrial (Manufacture & Sale)		1,400.00
			CAT C - Manual (Manufacture & Sale)		370.00
			CAT D - Sales Outlets		140.00
			CAT E - Manufacturers Only		130.00
48		1422181	Contracted Caterers		-
			(e.g. School Feeding)	Per Annum	-

LOCAL GOVERNMENT BULLETIN, 21ST MAY, 2025						1661
Main Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	Approved Fee For 2026	
			CAT A - Above 1,000 pupils			700.00
			CAT B - Above 500 to 1,000 pupils			600.00
			CAT C - Up to 500 pupils			400.00
49		1422287	CD Sellers (Audio/Video)	Per Annum		-
			CAT A - Shops			350.00
			CAT B - Table Tops			117.00
			CAT C - Mobile Vans			94.00
48		1422183	Cement & Limestone Factories	Per Annum		-
			CAT 'A'			90,000.00
			CAT 'B'			65,000.00
			CAT 'C'			28,000.00
50		1422184	Ceramics/Pottery Producers/Sellers	Per annum		-
			CAT 'A'			130.00
			CAT 'B'			94.00
51		1422185	Ceremonial Hiring Services	Per Annum		-
			CAT A - Multi Services			7,000.00
			CAT B - Canopies, Chairs, Tables, cutlery, Glasses, Plates, Serving Trays			1,300.00
			CAT C - Canopies, Chairs, Tables			600.00
			CAT D - Single Item of above			130.00
			CAT E - Recreational/social facilities (Large)			2,150.00
			CAT F - Recreational/social facilities (Medium)			1,350.00
			CAT G - Recreational/social facilities (Small)			1,164.00
			CAT H - Spinners (Large)			280.00
			CAT I - Spinners (Small)			130.00
			CAT J - Live Band			500.00
			CAT K - Musical/Dance Groups			350.00
52		1422186	Chandlery (shipping supplies) Services	Per Annum		-
			CAT 'A'			6,000.00
			CAT 'B'			4,500.00
			CAT 'C'			1,300.00
			CAT 'D'			650.00
			CAT 'E'			370.00
53		1422187	Cigarette Dealers	Per Annum		-
			CAT A - Importers/Wholesalers			7,000.00
			CAT B - Distributors			2,328.00
			CAT C - Retailers			1,300.00
54		1422054	Cleaning Companies	Per Annum		-
			CAT A - Household/Office (Large)			2,100.00
			CAT B - Household/Office (Medium)			1,950.00

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LOCAL GOVERNMENT BULLETIN, 21ST MAY, 2025

Main Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	Approved Fee For 2026	
55		1422059	CAT C - Household/Office (Small)	Per Annum	1,000.00	
			CAT D - Household/Office (Very Small)		500.00	
			Cocoa Residue Buying Companies		-	
			CAT ‘A’		380.00	
			CAT ‘B’		300.00	
56		1422188	Cocoa/ Shea Nut/Cotton Buying Companies	Per Annum	-	
			CAT A - Large Scale (Mother Company)		9,450.00	
			CAT B - Medium Scale (Mother Company)		6,000.00	
			CAT C - Medium Scale (Agent)		2,800.00	
			CAT D - Small Scale (Agent)		1,400.00	
57		1422189	Coconut Oil Production/Sales	Per Annum	-	
			CAT A - Company (Large Scale)		2,100.00	
			CAT B - Company (Medium Scale)		1,000.00	
			CAT C - Company (Small Scale)		550.00	
			CAT D - Individuals		160.00	
58		1422190	Coffee/Cashew Buying Companies	Per Annum	-	
			CAT A - Large Scale (Mother Company)		2,328.00	
			CAT B - Medium Scale (Mother Company)		932.00	
			CAT C - Small Scale (Agent)		500.00	
			Cola Nut Buying Companies		-	
59		1422192	CAT A - Large Scale	Per Annum	150.00	
			CAT B - Medium Scale		120.00	
			CAT C - Small Scale		80.00	
			Cold Storage Facilities		-	
			i.		Importers with Own/Rented Cold Storage Facilities	-
60		1422115	CAT A - Above 2500 Metric Tonnes	Per Annum	7,500.00	
			CAT B - 2001 to 2500 Metric Tonnes		7,000.00	
			CAT C - 1501 to 2000 Metric Tonnes		4,000.00	
			CAT D - 1001 to 1500 Metric Tonnes		3,500.00	
			CAT E - 501 to 1000 Metric Tonnes		2,800.00	
			CAT F - Up to 500 Metric Tonnes		1,700.00	
			ii.		Non-Importers with Rented Cold Storage Facilities (Local)	-
			CAT A - Above 1000 Metric Tonnes		1,950.00	
			CAT B - 501 to 1000 Metric Tonnes		1,700.00	
			CAT C - Up to 500 Metric Tonnes		1,300.00	
			iii.		Non-Importers with Containerised Cold Storage Facilities (Local)	-
			CAT A - 40Footer Container		1,785.00	

<i>Main Item</i>	<i>Sub Item</i>	<i>CoA Code</i>	<i>Description of Item</i>	<i>Frequency/ Measure</i>	<i>Approved Fee For 2026</i>
61	1422045	-	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)		90.00
			Commercial Houses/Departmental Stores	Per Annum	
			CAT A - Mall (Large) eg. Melcom Plus, Dizengoff		7,875.00
			CAT B - Mall (Medium) eg. Friendly Mall		4,830.00
			CAT C - Branches of A or B (eg. LAVA, Melcom)		3,696.00
62	1422193		CAT D - Supermarkets (Large Size)		1,722.00
			CAT E - Supermarkets (Medium Size)		1,155.00
			CAT F - Supermarkets (Small Size)		648.00
			CAT G - Neighbourhood Shops (Large Size)		428.00
			CAT H - Neighbourhood Shops (Medium)		240.00
			CAT I - (minimum amount -Container/ Kiosk)		176.00
			CAT J - Neighbourhood Shops (Very Small Size)		105.00
			Commercialised State Companies/ Corporations	Per Annum	-
			CAT A - Head Offices		32,000.00
			CAT B - Regional Offices		30,000.00
63	1422243		CAT C - Branch Offices		19,500.00
			CAT D - District Offices		14,000.00
			CAT E - Local Offices		4,000.00
			Commercial Water Tanker Suppliers	Per Annum	-
			CAT A - Water Tanker Suppliers (Large - above 10 Vehicles)		780.00
			CAT B - Water Tankers Suppliers (Medium - 5 to 10 Vehicles)		620.00
			CAT C - Water Tanker Suppliers (Small - below 5 vehicles)		400.00
			CAT D - Mobile Polyhtank Water Suppliers (Medium)		180.00
			CAT E - Mobile Polyhtank Water Suppliers (Small)		120.00
			CAT F - Others		80.00

1664	LOCAL GOVERNMENT BULLETIN, 21ST MAY, 2025				
<i>Main Item</i>	<i>Sub Item</i>	<i>CoA Code</i>	<i>Description of Item</i>	<i>Frequency/ Measure</i>	<i>Approved Fee For 2026</i>
64		1422066	Commissioner of Oath/Letter Writers	Per Annum	-
			CAT ‘A’		130.00
			CAT ‘B’		94.00
65		1422159	Communication Mast Operating Licence	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
66		1422052	Computer/Accessories/ Office Equipment Repairs	Per Annum	-
			CAT A - Large Scale		1,300.00
			CAT B - Medium Scale		600.00
			CAT C - Small Scale		280.00
67		1422194	Condiments/Confectioneries (e.g. Biscuits, toffees and spices)	Per Annum	-
			CAT A - Wholesale		500.00
			CAT B - Retail		280.00
			CAT C - Table Top		141.00
68		1422281	Artisans e.g. Masons, Carpenters, Plumbers, Electricians, Painters, Steel Benders, Tile Layers etc.	Per Annum	-
			CAT 'A'		117.00
			CAT 'B'		50.00
69		1422196	Cooking/Household Utensil Sales	Per Annum	-
			CAT ‘A’		370.00
			CAT ‘B’		250.00
			CAT ‘C’		130.00
70		1422021	Cosmetics Production	Per Annum	-
			CAT ‘A’		2,800.00
			CAT ‘B’		1,400.00
71		1422197	Cosmetic/Personal Care/ Hair Product Sales	Per Annum	-
			CAT A - Wholesale and Retail		2,100.00
			CAT B - Wholesale Only		1,400.00
			CAT C - Retail (Large)		600.00
			CAT D - Retail (Medium)		500.00
			CAT E - Retail (Small)		400.00
			CAT F - Table top		130.00
72		1422117	Courier Services	Per Annum	-
			CAT A - International Companies		6,100.00
			CAT B - National Companies		3,700.00

LOCAL GOVERNMENT BULLETIN, 21ST MAY, 2025						1665
Main Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	Approved Fee For 2026	
73	i.	1422198	CAT C - Small Companies	Per Annum	2,200.00	
			CAT D - Others		1,000.00	
			Curtains/Carpets etc. Sales		-	
			CAT ‘A’		280.00	
			CAT ‘B’		140.00	
74		1422110	CAT ‘C’	Per Annum	100.00	
			Custom/Port Agents		-	
			Clearing Agents		-	
			CAT ‘A’		2,600.00	
			CAT ‘B’		1,400.00	
		ii.	1422147	CAT ‘C’	Per Annum	1,300.00
	CAT ‘D’			950.00		
	Port Services			-		
	CAT ‘A’			69,300.00		
	CAT ‘B’			54,600.00		
CAT ‘C’	44,100.00					
CAT ‘D’	35,700.00					
CAT ‘E’	22,000.00					
CAT ‘F’	19,500.00					
CAT ‘G’	15,000.00					
75	1422147	CAT ‘H’	Per Annum	11,500.00		
		Digital Embroidery Companies		-		
		CAT ‘A’		2,600.00		
		CAT ‘B’		1,000.00		
76	1422045	CAT 'C'		370.00		
		Disposable Products Dealers		-		
		CAT A - Wholesalers/Retailers		450.00		
		CAT B - Retailers (Medium)		250.00		
77		1422199	CAT C - Retailers (Small)		120.00	
78		1422199	Dog Licence	Per Annum	21.00	
		1422199	Dog Breeding & Sales Licence	Per Annum	-	
79		1402038	CAT A - Registered Breeders - With Association	Per Annum	1,500.00	
			CAT B- Registered Breeders - Non-Association Members		750.00	
			CAT C - Exotic & Local		520.00	
			CAT D - Exotic Only		400.00	
			CAT E - Local Only		210.00	
			Dressmakers/Tailors (Industrial)		-	
			CAT A - Fashion Designers (Large)		2,800.00	
			CAT B - Fashion Designers (Small)		1,400.00	
			CAT C - Large Scale (Above 25 workers)		750.00	
			CAT D - Medium Scale (10-25 workers)		466.00	
			CAT E - Small Scale (Below 10 workers)		210.00	

1666	LOCAL GOVERNMENT BULLETIN, 21ST MAY, 2025				
<i>Main Item</i>	<i>Sub Item</i>	<i>CoA Code</i>	<i>Description of Item</i>	<i>Frequency/ Measure</i>	<i>Approved Fee For 2026</i>
80		1422038	Dressmakers/Tailors (Non-Industrial)	Per Annum	-
			CAT A - Large Scale		190.00
			CAT B - Medium Scale		130.00
			CAT C - Small scale		100.00
81		1422038	Dressmakers/Tailors Services	Per Annum	-
			CAT A - Knitting, Haberdashery and Embroidery		150.00
			CAT B - Knitting and Embroidery		130.00
			CAT C - Embroidery only		110.00
			CAT D - Knitting only		100.00
			CAT E - Haberdashery Only (sewing items - large)		500.00
			CAT F - Haberdashery Only (Small)		280.00
82		1422119	Drilling Companies	Per Annum	-
	i.		Mining	-	
			CAT A - Exploration & Prospecting - (Large)		41,901.00
			CAT B - Exploration & Prospecting - (Small)		37,934.00
			CAT C - Ancillary Services		24,442.00
	ii.		Oil/Gas	-	
			CAT A - Exploration & Prospecting - (Large)		230,453.00
			CAT B - Exploration & Prospecting - (Medium)		76,818.00
			CAT C - Exploration & Prospecting - (Very Small)		3,500.00
			CAT D - Ancillary Services		102,428.00
	iii.		Water (Borehole)		
			CAT A - Large Scale		7,500.00
			CAT B - Medium Scale		6,000.00
			CAT C - Small Scale		2,100.00
			CAT D - Wells		320.00
83		1422202	Driving Schools	Per Annum	-
			CAT A - Above 6 Vehicles		945.00
			CAT B - 4 - 6 Vehicles		600.00
			CAT C - 1 - 3 Vehicles		292.00
84		1422024	Educational Institutions – Private	Per Annum	-
	A.	1422024	Day Care Centres (Early Childhood Development Centres)		-
			CAT A - Day Care/Creche/Nusery/KG (Large)		1,746.00
			CAT B - Day Care/Creche/Nusery/KG (Medium)		734.00
			CAT C - Day Care/Creche/Nusery/KG (Small)		350.00

LOCAL GOVERNMENT BULLETIN, 21ST MAY, 2025						1667
<i>Main Item</i>	<i>Sub Item</i>	<i>CoA Code</i>	<i>Description of Item</i>	<i>Frequency/ Measure</i>	<i>Approved Fee For 2026</i>	
	B.	1422024	Pre-Tertiary Schools			-
	i.		Basic School (KG/Primary/Junior High Schools)			-
	-		Foreign Curriculum Operators			-
			CAT A - KG/Primary/Junior High Schools			37,000.00
			CAT B - KG/Primary			37,000.00
	-		National Curriculum Operators			-
			CAT A - KG/Primary/Junior High Schools(Large)			3,650.00
			CAT B - KG/Primary/Junior High Schools (Medium)			2,200.00
			CAT C - KG/Primary/Junior High Schools (Small)			1,000.00
			CAT D - KG/Primary (Large)			750.00
			CAT E - KG/Primary (Medium)			600.00
			CAT F - KG/Primary (Small)			450.00
	ii.		Secondary Level (Senior High/ Technical/ Vocational Schools)			-
			CAT A - Large			3,500.00
			CAT B - Medium			2,100.00
			CAT C - Small			1,400.00
	iii.		Basic to Secondary School			-
			CAT A - Large			5,500.00
			CAT B - Medium			4,200.00
	iv.		Specialised Schools (Remedial School)			-
			CAT 'A'			1,575.00
			CAT 'B'			750.00
	C.	1422024	Tertiary Schools			-
			CAT A - Chartered Universities (Own Conferred Degrees)			13,000.00
			CAT B - University colleges/ Nursing & Midwifery Training Colleges (affiliated)			7,500.00
			CAT C - Tutorial Colleges (Professional Exams e.g.. ACCA, SAT etc.)			3,100.00
			CAT D - Academy (Training in Special fields e.g.. Football, Dance etc.)			2,100.00
	D.	1422024	Training & Vocational Institutions (Media, Construction, Fashion, Floral, Catering, Cosmetology & Wellness, etc.)			-
			CAT 'A'			1,700.00
			CAT 'B'			1,000.00

1668	LOCAL GOVERNMENT BULLETIN, 21ST MAY, 2025				
<i>Main Item</i>	<i>Sub Item</i>	<i>CoA Code</i>	<i>Description of Item</i>	<i>Frequency/ Measure</i>	<i>Approved Fee For 2026</i>
			CAT 'C'		900.00
			CAT 'D'		650.00
	E.	1422024	Other Educational & Training Centres		-
	ii.		Computer Schools/ Training Centre		
			CAT A - International		2,200.00
			CAT B - Local (Large)		1,300.00
			CAT C - Local (Small)		600.00
	iii.		Private Library		210.00
85		1422024	Egg Dealers	Per Annum	-
			CAT A - Wholesale		280.00
			CAT B - Retail Shops		176.00
			CAT C - Mobile Retail		130.00
86		1402205	Electrical Appliances		
			(New & Second-hand)	Per Annum	-
			CAT A - Importers/Wholesalers		4,600.00
			CAT B - Wholesalers		2,300.00
			CAT C - Retailers (Large)		1,030.00
			CAT D - Retailers - (Small)		582.00
			CAT E - Table Top		280.00
87		1422207	Electronic/Home Appliances/Shops		
			(New & Second Hand)	Per Annum	-
			CAT A - Importers/Wholesalers		
			(Large)		4,600.00
			CAT B - Importers/Wholesalers		
			(Small)		2,300.00
			CAT C - Wholesalers cum Retailers		
			(Large)		1,030.00
			CAT D - Wholesalers cum Retailers		
			(Small)		815.00
			CAT E - Retailers (Shops and Containers - Large)		699.00
			CAT F - Retailers (Shops and Containers - Medium)		582.00
			CAT G - Retailers (Shops and Containers - Small)		443.00
			CAT H - Retailers (Table Top - Medium)		258.00
			CAT I - Retailers (Table Top - Small)		210.00
88		1422207	Electronic/Home Appliance		
			Parts Dealers	Per Annum	-
			CAT ‘A’		443.00
			CAT ‘B’		340.00
			CAT ‘C’		233.00

LOCAL GOVERNMENT BULLETIN, 21ST MAY, 2025						1669
<i>Main Item</i>	<i>Sub Item</i>	<i>CoA Code</i>	<i>Description of Item</i>	<i>Frequency/ Measure</i>	<i>Approved Fee For 2026</i>	
89		1422147	Embossment Centres	Per Annum	-	
			CAT A - Vehicle Embossment Company		1,450.00	
			CAT B - Stickers for vehicles and temporary structures - Medium		520.00	
			CAT C - Stickers for vehicles and temporary structures - Small		160.00	
90	A.	1422247	Energy Suppliers/Dealers	Per Annum	-	
		1422247	Power & Energy Dealers	-		
			CAT A - Production - Large		113,000.00	
			CAT B - Production - Medium		90,000.00	
	B.	1422247	CAT C - Distribution		75,000.00	
			CAT D - Retailers		45,000.00	
			CAT E - Retailers		7,600.00	
			Solar Energy Dealers	-		
			CAT A - Importers		3,500.00	
			CAT B - Manufacturers		2,600.00	
			CAT C - Retailers		1,300.00	
			CAT D - Technicians		700.00	
91		1422211	Engineering Laboratories	Per Annum	-	
			CAT A - Geological Services		5,200.00	
			CAT B - Industrial Services		3,000.00	
			CAT C - Others		2,100.00	
92		1422021	Fabric Dealers – Manufacturing	Per Annum	-	
			CAT A - Large Scale		1,300.00	
			CAT B - Medium Scale		1,000.00	
			CAT C - Small Scale		582.00	
93		1422213	Fabric Dealers – Sales	Per Annum	-	
			CAT A - Imports/Wholesale		1,950.00	
			CAT B - Wholesale and Retail		1,300.00	
			CAT C - Wholesale		500.00	
			CAT D - Retail		280.00	
94		1422051	CAT E - Table Top		100.00	
			Feed Mills (Poultry, Pets, Fish etc.)			
			– Production	Per Annum		
			CAT ‘A’		1,400.00	
			CAT ‘B’		600.00	
95		1422282	CAT ‘C’		350.00	
			Feed Sellers (Poultry, Pets, Fish etc.)	Per Annum	-	
			CAT A - Wholesalers		400.00	
			CAT B - Distributors		280.00	
			CAT C - Retailers		130.00	

1670	LOCAL GOVERNMENT BULLETIN, 21ST MAY, 2025				
<i>Main Item</i>	<i>Sub Item</i>	<i>CoA Code</i>	<i>Description of Item</i>	<i>Frequency/ Measure</i>	<i>Approved Fee For 2026</i>
96		1422146	Film Production/Distribution	Per Annum	-
			CAT A - Film Production cum Distribution		1,400.00
			CAT B - Film Production		1,300.00
			CAT C - Film Distribution		750.00
			CAT D - Small Scale of CAT B or C		400.00
97		1422044	Financial Institutions (Banking)	Per Annum	-
	A.	1422044	Central Bank		75,000.00
	B.	1422044	Development Banks		17,448.00
	C.	1422044	Universal Banks	-	
			CAT A - Bank with Capital Market operations		22,000.00
			CAT B - Head Office		42,679.00
			CAT C - Branch Office		17,448.00
			CAT D - Agency		2,811.00
	D.	1422044	Special Deposit Taking Institutions (SDIs)		-
	i.		Savings and Loans Companies & Finance Houses		-
			CAT A - Head Office		4,000.00
			CAT B - Branch		2,200.00
			CAT C - Agency		1,350.00
			CAT D - Mobilisation Centre		520.00
			CAT E - Loan/Business Centre		300.00
	ii.		Leasing & Mortgage Finance Companies		-
			CAT A - Head Office		2,205.00
			CAT B - Branch		1,470.00
	E.	1422044	Other Financial Institutions		-
	i.		Microfinance Companies (Deposit Taking)		-
			CAT A - Head Office		6,033.00
			CAT B - Branch		1,284.00
	ii.		Microcredit/Money Lenders/Credit Union		-
			CAT A - Head Office		2,444.00
			CAT B - Branch		1,222.00
			CAT C - Tier 4 Operators		611.00
	iii.		Rural & Community Banks		-
			CAT A - Head Office		5,594.00
			CAT B - Branch		3,515.00
			CAT C - Agency		2,810.00
			CAT D - Mobilisation Centre		846.00
	iv.		Financial NGOs		-
			CAT A - Head Office		371.00
			CAT B - Branch		255.26
	F.		Forex Bureaus		-
			CAT A - Head Office		552.00
			CAT B - Branch		428.00

LOCAL GOVERNMENT BULLETIN, 21ST MAY, 2025						1671
Main Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	Approved Fee For 2026	
98	G.	1422044	Financial Technology Companies (FINTECH)			-
			CAT A - Dedicated Electronic Money Issuer			5,775.00
			CAT B Mobile Money Vendor Large			535.00
			CAT C Mobile Money Vendor Medium			325.00
			CAT D Mobile Money Vendor Small			178.00
			CAT E - Payment Service Provider (Enhanced)			3,360.00
			CAT F - Payment Service Provider (Medium)			2,310.00
			CAT G - Payment Service Provider (Standard)			315.00
			CAT H - Payment & Financial Technology Service Provider (PFTSP)			630.00
	H.	1422044	Stand Alone ATMs			846.00
		1422044	Non-Financial Institutions			-
	A.	1422044	Insurance Companies	Per Annum		-
			Re-insurance			14,669.00
			Non-Life Insurance		-	
			CAT A - Head Office			30,018.00
			CAT B - Branch Office			9,017.00
			CAT C - Agency Office			7,830.00
			Life Insurance			-
			CAT A - Head Office			10,999.00
			CAT B - Branch Office			3,666.00
			CAT C - Agency Office			978.00
			Brokers			-
			CAT A - Main Office			3,544.00
			CAT B - Branch Office			1,260.00
	B.	1422044	Capital Market Companies	Per Annum		-
			CAT A - Financial Holding Companies			6,090.00
			CAT B - Security Exchangers			4,830.00
			CAT C - Fund Managers (Head Office)			2,572.00
			CAT D - Fund Managers (Branch Office)			1,260.00
			CAT E - Broker Dealers			903.00
			CAT F - Investment Advisors			294.00
99		1422120	Fish Farming Companies	Per Annum		-
			CAT A- International Large Scale			40,000.00
			CAT B- International Medium Scale			28,000.00
			CAT C- International Small Scale			14,000.00
			CAT D - Local Large Scale			400.00

1672	LOCAL GOVERNMENT BULLETIN, 21ST MAY, 2025				
<i>Main Item</i>	<i>Sub Item</i>	<i>CoA Code</i>	<i>Description of Item</i>	<i>Frequency/ Measure</i>	<i>Approved Fee For 2026</i>
100		1422215	CAT E - Local Medium Scale	Per Annum	280.00
			CAT F - Local Small Scale		140.00
			Fishing Nets and Accessories Dealers		-
			CAT A - Importers/Wholesalers		1,300.00
			CAT B - Wholesalers		1,100.00
			CAT C - Retailers		450.00
101		1422063	CAT D - Table Top	Per Annum	120.00
			Floral and Allied Products		-
			CAT A - Natural (Large Scale)		750.00
			CAT B - Natural (Medium Scale)		600.00
			CAT C - Natural (Small Scale)		550.00
			CAT D - Artificial (Large Scale)		550.00
102	i.		CAT E - Artificial (Small Scale)		300.00
			Footwear Dealers		-
			Footwear Producers		-
			CAT A - Large (Industrial/Handmade)		450.00
			CAT B - Medium (Industrial/Handmade)		350.00
			CAT C - Small (Handmade)		75.00
	ii.		Footwear Sales - New	-	-
			CAT ‘A’		800.00
			CAT ‘B’		550.00
			CAT ‘C’		420.00
			Footwear Sales - Used		-
			CAT ‘A’		480.00
	iii.		CAT ‘B’		350.00
			CAT ‘C’		240.00
			Footwear Accessory Sales		-
			CAT ‘A’		160.00
			CAT ‘B’		130.00
			CAT ‘C’		75.00
	iv.		Footwear Repairers (Cobblers)		-
			CAT ‘A’		100.00
			CAT ‘B’		50.00
			Foreign Trade Goods Dealers)		-
			Exporters of General Goods		-
			CAT A - Timber		13,000.00
103	A.	1422091	CAT B - Cash Crops	Per Annum	9,000.00
			CAT C - Food Crops		7,200.00
			CAT D - African Clothing/Ornaments		5,000.00
			CAT E - Cosmetic Products		2,100.00
			CAT F - Footwear		1,400.00
			CAT G - Others		1,000.00
			CAT H - Combination of C, D, E & F		2,600.00

<i>Main Item</i>	<i>Sub Item</i>	<i>CoA Code</i>	<i>Description of Item</i>	<i>Frequency/ Measure</i>	<i>Approved Fee For 2026</i>
B.	1422091		Importers of General Goods	-	
			CAT A - Food Crops		12,000.00
			CAT B - Clothing		9,700.00
			CAT C - African Clothing/Ornaments		7,500.00
			CAT D - Cosmetic Products		5,200.00
			CAT E - Footwear		3,000.00
			CAT F - Combination of A to E		1,500.00
104		1422121	Freight Forwarding Operators	Per Annum	-
			CAT A - Large Scale		1,500.00
			CAT B - Medium Scale		1,000.00
			CAT C - Small Scale		500.00
105		1422123	Funeral Related Business	Per Annum	-
	A.		Burial Grounds/Funeral Homes/ Mortuaries - Private		-
	i.		Burial Grounds		3,750.00
	ii.		Funeral Homes		-
			CAT A - Advanced Activities: Cold Storage room + Preparation of body for burial, Autopsy and Others		13,500.00
			CAT B- Basic Activities: Cold Storage room + Preparation of body for burial		7,500.00
	iii.		Mortuaries		-
			CAT A - Cold Storage for Remains (Level 3 Mortuary)		3,800.00
			CAT A - Cold Storage for Remains (Level 2 Mortuary)		2,250.00
			CAT A - Cold Storage for Remains (Level 1 Mortuary)		750.00
	B.	1422123	Funeral – Undertaker’s Licence		750.00
	C.	1422123	Hearse Service Providers		-
			CAT A - Large Scale (Above 5 Vehicles)		600.00
			CAT B - Medium Scale (3-5 Vehicles)		300.00
			CAT C - Small Scale (1-2 Vehicles)		150.00
106		1422217	Furniture & Other Showrooms		-
			CAT A - Large Scale (Including Manufacturing)		4,500.00
			CAT B - Medium Scale (Including Manufacturing)		3,500.00
			CAT C - Medium scale (Showroom only)		2,100.00
			CAT D - Small scale (Showroom only)		1,100.00
			CAT D - Small scale (Showroom only)		1,000.00

1674	LOCAL GOVERNMENT BULLETIN, 21ST MAY, 2025				
<i>Main Item</i>	<i>Sub Item</i>	<i>CoA Code</i>	<i>Description of Item</i>	<i>Frequency/ Measure</i>	<i>Approved Fee For 2026</i>
107		1422160	Game Viewing/Commercial TV Viewing Centres	Per Annum	-
			CAT A - Large Scale		750.00
			CAT B - Medium Scale		520.00
			CAT C - Small Scale		300.00
108		1422290	Gas Cylinder/ Stoves & Accessory Dealers		-
			CAT A - Large Scale		220.00
			CAT B - Medium Scale		150.00
			CAT C - Small Scale		75.00
109		1422218	General Goods - Sales (e.g. Generator, Water pump, Chain saw, etc.)	Per Annum	-
			CAT A - Large Scale		3,500.00
			CAT B - Medium Scale		2,100.00
			CAT C - Small Scale		1,000.00
			CAT D - Individuals		750.00
110		1422219	Gift Shops	Per Annum	-
			CAT A - Large Scale		400.00
			CAT B - Medium Scale		280.00
			CAT C - Small Scale		100.00
111		1422220	Glass Sellers (Tinted /Plain)	Per Annum	-
			CAT A - Large Scale		1,300.00
			CAT B - Medium Scale		1,000.00
			CAT C - Small Scale		600.00
112		1422143	Gold/Diamond Dealers	Per Annum	-
			CAT A - Refinery		6,000.00
			CAT B - Merchants		3,500.00
			CAT C - Agents		2,325.00
			CAT D - Goldsmith		1,400.00
113		1422221	CAT E - Silversmith	Per Annum	220.00
			Graphic Design Companies		-
			CAT A - Large Scale		3,000.00
			CAT B - Medium Scale		2,100.00
			CAT C - Small Scale		1,100.00
114		1422291	CAT D - Individuals	Per Annum	450.00
			Grain Distributors		-
			CAT A - Wholesale		750.00
			CAT B - Retail		600.00
115		1422222	CAT C - Others	Per Annum	370.00
			Hair & Beauty Service Providers		-
			CAT A - Beauty Parlour and School		2,600.00
			CAT B - Beauty Parlour		565.00
			CAT C - Salon with pedicure, manicure, braiding/weaving		339.00

LOCAL GOVERNMENT BULLETIN, 21ST MAY, 2025						1675
Main Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	Approved Fee For 2026	
116		1422144	CAT D - Big Salon	Per Annum		280.00
			CAT E - Small Salon			220.00
			CAT F - Braiding and Weaving Only			185.00
			CAT G - Braiding Only			120.00
			CAT H - Pedicure & Manicure Only			100.00
117		1422145	Harbours	Per Annum		-
			CAT A - Merchandise Harbours			150,000.00
			CAT B - Fishing Harbours			15,000.00
			Haulage Companies			-
			CAT 'A'			5,000.00
118	i. ii. iii. vi. vii. viii.	1422026	Health Facilities – Private	Per Annum		3,200.00
			CAT 'B'			1,500.00
			CAT 'C'			-
			Dental Clinics			582.00
			Eye Clinics			-
			CAT A - Ophthalmologist Clinics			550.00
			CAT B - Opticians/Optometrist			300.00
			General Clinics			-
			CAT A - Specialty Clinics			1,900.00
			CAT B - Primary Health Care			900.00
			General Hospitals			-
			Primary			2,700.00
			Maternity Homes			-
			CAT A - Expanded Services			525.00
			CAT B - General Services			233.00
			Medical Diagnostic Services			-
			CAT A - Secondary/Tertiary			1,500.00
			CAT B - Basic/ Primary			450.00
			Licenced Herbal Medicine Units			-
			CAT A - Foreign Clinics and Shops			18,550.00
			CAT B - Foreign Clinics or Shops			3,500.00
119		1422207	CAT C - Clinic and Medicine Producers (Local)	Per Annum		700.00
			CAT D - Clinic Only (Local)			1,300.00
			CAT E - Medicine Producers Only (Local)			1,200.00
			CAT F - Herbal Shops (Local)			500.00
			CAT G - Shop on wheel (Mobile)			750.00
120		1422207	Hire Purchase Trading Enterprises	Per Annum		-
			CAT A - Large Scale			750.00
			CAT B - Medium Scale			550.00
			CAT C - Small Scale			300.00
			Ice Cream/Yoghurt Dealers			-
		1422223	CAT A - Manufacturers (Large Scale)	Per Annum		10,100.00

1676 LOCAL GOVERNMENT BULLETIN, 21ST MAY, 2025					
<i>Main Item</i>	<i>Sub Item</i>	<i>CoA Code</i>	<i>Description of Item</i>	<i>Frequency/ Measure</i>	<i>Approved Fee For 2026</i>
			CAT B - Manufacturers (Medium Scale - Local Producers)		6,000.00
			CAT C - Manufacturers (Small Scale - Local Producers)		2,800.00
			CAT D - Wholesale/Depot		1,900.00
			CAT E - Retail		450.00
121		1422224	Interior/Event Decorators	Per Annum	-
			CAT A - Companies (Large)		1,000.00
			CAT B - Companies (Medium)		600.00
			CAT C - Individuals		280.00
122		1422225	Jewelry Shops	Per Annum	-
			CAT.A - Retail (Large: The Boy shop)		2,100.00
			CAT B - Retail (Medium)		961.00
			CAT C - Retail (Small)		452.00
			CAT D - Table Top		170.00
123		1422226	Jewelry Repairers		
			(watches/bracelets, etc.)	Per Annum	-
			CAT ‘A’		210.00
			CAT ‘B’		100.00
124		1422124	Job Placement Agencies	Per Annum	-
			CAT 'A'		2,600.00
			CAT 'B'		1,000.00
			CAT ‘C’		400.00
125		1422227	Key Technicians/Cutters	Per Annum	-
			CAT 'A'		210.00
			CAT 'B'		90.00
126		1422125	Landscapers/Horticulturalists	Per Annum	-
			CAT A - Large Scale		280.00
			CAT B - Medium Scale		190.00
			CAT C - Small Scale		130.00
127		1422054	Laundry Services	Per Annum	-
			CAT A - Large Scale		1,200.00
			CAT B - Medium Scale		600.00
			CAT C - Small Scale		140.00
128		1422286	Leather Works Dealers		
			(Other Non-footwear products)	Per Annum	-
			CAT A - Producers (Donkey Skin)		9,450.00
			CAT B - Producers (Industrial)		1,300.00
			CAT C - Producers (Handmade Medium)		400.00
			CAT D - Sales/Others		100.00
129		1423053	Licenced Arms & Ammunition		
			Dealers	Per Annum	150.00
			CAT ‘A’		13,000.00
			CAT ‘B’		6,000.00

LOCAL GOVERNMENT BULLETIN, 21ST MAY, 2025						1677
<i>Main Item</i>	<i>Sub Item</i>	<i>CoA Code</i>	<i>Description of Item</i>	<i>Frequency/ Measure</i>	<i>Approved Fee For 2026</i>	
130		1422228	Livestock Farms	Per Annum	-	
			CAT A - Very large-sized		2,100.00	
			CAT B - Large-sized		1,400.00	
			CAT C - Medium-sized		1,000.00	
			CAT D - Small-sized		600.00	
			CAT E - Very Small-sized		210.00	
131		1422016	Lottery Business Operators	Per Annum	-	
			CAT A - National Lotto Authority		22,000.00	
			CAT B - National Marketing Companies/Agents		3,420.00	
			CAT C - Private Operators		1,100.00	
			CAT D - Lotto Receiver		620.00	
132		1422019	Lumber Business			
			(Including Saw Mill)		-	
			CAT 'A'		12,750.00	
			CAT 'B'		6,300.00	
			CAT 'C'		4,100.00	
			CAT 'D'		2,100.00	
133		1422292	Machine Shops (Workshop for making or repairing machines)		-	
			CAT A - Large Scale		600.00	
			CAT B - Medium Scale		370.00	
			CAT C - Small Scale		220.00	
134		1422293	Machine Sharpening Operators		-	
			CAT A - Stationed with shops		75.00	
			CAT B - Mobile		60.00	
135		1422021	Manufacturing/Processing Companies	Per Annum	-	
			CAT A - International (Large Scale)		42,250.00	
			CAT B - International (Medium Scale)		28,166.00	
			CAT C - International (Small Scale)		14,083.00	
			CAT D - National (Large Scale)		11,267.00	
			CAT E - National (Medium Scale)		7,042.00	
			CAT F - National (Small Scale)		5,634.00	
			CAT G - Local (Large Scale)		4,225.00	
			CAT H - Local (Medium Scale)		3,662.00	
			CAT I - Local (Small Scale)		1,409.00	
136		1422126	Markets & Other Facilities			
			Management Companies		-	
			CAT A - Large Scale		21,000.00	
			CAT B - Medium Scale		15,000.00	
			CAT C - Small Scale		2,400.00	
			CAT D -OTHERS		750.00	
137		1422050	Mattress/Foam Products Dealers	Per Annum	-	
			CAT A - Manufacturers			
			(Ash Foam, Latest Foam)		42,250.00	

1678	LOCAL GOVERNMENT BULLETIN, 21ST MAY, 2025				
Main Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	Approved Fee For 2026
138		1422050	CAT B - Manufacturers (Small)		18,500.00
			CAT B - Wholesalers		7,500.00
			CAT C - Retailers		650.00
			Mattress Makers/Repairers		50.00
139	A.	1422229	Media Houses	Per Annum	-
		1422229	Electronic Media (Radio) Operators		-
			CAT A - National & Inter-Regional		4,500.00
			CAT B - Regional		3,700.00
			CAT C - District		2,800.00
			CAT D - Community		1,000.00
			CAT E - Recording Studios (Large)		1,000.00
			CAT F - Recording Studios (Medium)		500.00
			CAT G - Recording Studios (Small)		350.00
			CAT H - Information Centres (Urban)		320.00
			CAT I - Information Centres (Rural)		250.00
			CAT J - Stand Alone Radio/TV Satellite		3,500.00
		B.	1422229	Electronic Media (Television) Operators	-
				CAT A - Very Large Scale	9,000.00
				CAT B - Large Scale	7,500.00
				CAT C - Medium Scale	5,000.00
	C.	1422229	CAT D - Small Scale		2,800.00
			Printing Houses		-
			CAT A - Large Scale		5,000.00
			CAT B - Medium Scale		3,500.00
			CAT C - Small Scale		2,328.00
			CAT D - Very Small Scale		1,250.00
			Binders		
			CAT A - Large Scale		1,000.00
			CAT B - Medium Scale		500.00
			CAT C - Small scale		250.00
			CAT D - Others		150.00
			Newspaper/Periodicals Vendors		100.00
140		1422230	Medical Supply Companies	Per Annum	-
			CAT 'A'		2,200.00
			CAT 'B'		1,200.00
			CAT 'C'		600.00
141	A.	1422285	Metal Dealers	Per Annum	-
		1422285	Metal Fabricators		-
			CAT A - Filling Station Sheds/ Trailers/Underground Tanks Moulding		57,000.00
			CAT B - Agro Processing Machines Surface Tanks		4,000.00
			CAT C - Domestic Milling Machines		1,400.00
			CAT D - Canopies and Scaffolding		900.00

<i>Main Item</i>	<i>Sub Item</i>	<i>CoA Code</i>	<i>Description of Item</i>	<i>Frequency/ Measure</i>	<i>Approved Fee For 2026</i>
			CAT E - Pot, Coal pots and Sheet moulders		400.00
			CAT F - Chairs and beds, etc.		320.00
	B.	1422285	Fabrication Materials Dealers		-
			CAT A - Large Scale		3,841.00
			CAT B - Medium Scale		2,561.00
			CAT C - Small Scale		1,500.00
142		1422051	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
143		1422231	Mineral Water Producers	Per Annum	-
			CAT A - Bottled, Sachet & Filtered Water		2,800.00
			CAT B - Bottled & Sachet Water		2,100.00
			CAT C - Sachet Water		1,164.00
			CAT D - Accessory Shop (Medium)		300.00
			CAT E – Accessory Shop (Small)		190.00
144		1422232	Mineral Water Distribution/Sales	Per Annum	-
			CAT A - Depot		1,000.00
			CAT B - Wholesale		600.00
			CAT C - Retail (Large)		350.00
			CAT D - Retail (Medium)		176.00
			CAT E - Retail (Small)		50.00
145		1422233	Mineral Marketing Companies	Per Annum	-
			CAT ‘A’ (GoldBod)		21,000.00
			CAT ‘B’		13,000.00
			CAT ‘C’		7,500.00
146		1422079	Mining/Oil/Quarry		
			Administrative offices	Per Annum	-
			CAT 'A'		4,500.00
			CAT 'B'		3,000.00
			CAT 'C'		1,500.00
147		1422079	Mining Operating Licence	Per Annum	-
			CAT A - Large Scale		100,000.00
			CAT B - Medium Scale		60,000.00
			CAT C - Small Scale		15,000.00
			CAT D - Salt Mining		7,500.00
148		1422234	Mining Sub-Contractors	Per Annum	-
			CAT A - Exploration etc.		52,000.00
			CAT B - Haulage etc.		17,000.00
			CAT C - Automobile, Heavy Duty Equipment (Large)		26,000.00
			CAT D - Automobile, Heavy Duty Equipment (Medium)		16,500.00

LOCAL GOVERNMENT BULLETIN, 21ST MAY, 2025					
<i>Main Item</i>	<i>Sub Item</i>	<i>CoA Code</i>	<i>Description of Item</i>	<i>Frequency/ Measure</i>	<i>Approved Fee For 2026</i>
149		1422235	CAT E - Automobile, Heavy Duty Equipment (Small)	Per Annum	12,000.00
			CAT F - Petroleum Services		6,700.00
			CAT G - Mechanical Services (Large)		22,000.00
			CAT H - Mechanical Services (Medium)		6,700.00
			CAT I - Mechanical Services (Small)		12,000.00
			CAT J - Medical Services, Consultants, Technicians etc.		4,500.00
			CAT K - Transport & Catering Services		6,000.00
			CAT L - Other Professional Services		4,500.00
			Mobile Phone & Accessories Sales		-
			CAT A - Import/Assembling		2,100.00
			CAT B - Whosale		2,328.00
			Mobile Phones Repairs		
			CAT C - Retail/Repairs		600.00
			CAT D - Retail Only		350.00
150		1422235	CAT E - Repairs Only	Per Annum	280.00
			CAT F - Repairs Only (Small)		180.00
			Mobile Phone Cards Sales		-
			CAT A - Distribution/Retail		600.00
			CAT B - Distribution Only		500.00
151		1422045	CAT C - Retail	Per Annum	100.00
			Mother Care Shops		-
			Wholesale		-
			CAT A - Wholesale/Retail		2,200.00
			CAT B - Wholesale only		1,500.00
152	A.	1422237	Retail	Per Annum	-
			CAT A - Large Scale		750.00
			CAT B - Medium Scale		450.00
			CAT C - Small Scale		150.00
			Musical Equipment		-
			Musical Instrument Sales		-
			CAT A - Wholesale		400.00
			CAT B - Retail		220.00
			Musical Speaker Manufacturers & Sales		150.00
			Non-Governmental Institutions (Renewal)		-
153	B.	1422237	CAT A - International NGOs/ CSOs /FBOs	Per Annum	280.00
			CAT B - Local NGOs/CSOs/ FBOs		210.00
			CAT C - Community NGOs/ CSOs /FBOs		100.00

LOCAL GOVERNMENT BULLETIN, 21ST MAY, 2025						1681
<i>Main Item</i>	<i>Sub Item</i>	<i>CoA Code</i>	<i>Description of Item</i>	<i>Frequency/ Measure</i>	<i>Approved Fee For 2026</i>	
154		1422135	Private / Liaison Office	Per Annum	-	
			CAT A - Large		2,800.00	
			CAT B - Medium		2,100.00	
			CAT C - Small		1,400.00	
			CAT D - Other		700.00	
154		1422135	Online Trading/Service Providers	Per Annum	-	
			CAT A - Multi Services		1,500.00	
			CAT B - Dual Services		1,000.00	
			CAT C - Single Service		700.00	
155		1422284	Optical Services	Per Annum	-	
			CAT A - Large Scale		520.00	
			CAT B - Medium Scale		350.00	
			CAT C - Small Scale		210.00	
156		1422239	Palm/Kernel Oil Extraction Companies	Per Annum	-	
			CAT A - Large Scale		17,220.00	
			CAT B - Medium Scale		11,760.00	
			CAT C - Small Scale		1,346.10	
			CAT D - Individuals		268.80	
157		1422136	Paper Product Companies	Per Annum	-	
			CAT ‘A’		1,300.00	
			CAT ‘B’		950.00	
			CAT ‘C’		600.00	
158		1422240	Petrochemical Companies	Per Annum	-	
			CAT A - Oil Exploration		57,000.00	
			CAT B - Refineries		60,000.00	
			CAT C - Gas Processing Plants		50,000.00	
			CAT D - Oil Import/Storage		26,000.00	
			CAT E - Transportation and Storage of CAT A		18,000.00	
			CAT F - Transportation and Storage of CAT B		14,000.00	
			CAT G - Bulk Oil Distribution Companies of CAT A		18,000.00	
			CAT H - Bulk Oil Distribution Companies of CAT B		9,100.00	
			Pharmaceutical Companies		-	
			Pharmacies		-	
159	A	1422241	CAT A - Manufacture & Wholesale (Kinarpharma)	Per Annum	6,402.00	
			CAT B - Manufacture & Wholesale (Letap, M&G)		4,836.00	
			CAT C - Manufacture & Wholesale (Golden Tower)		3,500.00	

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LOCAL GOVERNMENT BULLETIN, 21ST MAY, 2025

Main Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	Approved Fee For 2026		
160	B	1422241	CAT D - Wholesale cum Retail	Per Annum	2,500.00		
			CAT E - Wholesale		2,200.00		
			CAT F - Retail- Large Scale		1,200.00		
			CAT G - Retail- Medium Scale		800.00		
			CAT H - Retail- Small Scale		650.00		
		1422047	Over the Counter Medicine Sellers (OTCMs) (Licenced Chemical Shops)		350.00		
			Photographers / Video Operators		-		
			CAT A - Photo/Video Company with Labs		1,200.00		
			CAT B - Photo/Video Company without Labs		734.00		
			CAT C - Photographic Laboratory		490.00		
			CAT D - Photo Shops/Studio		250.00		
			CAT E - Individual video and photography operators		130.00		
			1422021		Plastic/ Bottle Dealers - Used	-	
					CAT 'A'	1,000.00	
					CAT 'B'	520.00	
					CAT 'C'	210.00	
			1422021		Plastic Processing and Manufacturing Companies	-	
CAT A - (Eg. Fine Park)	42,250.00						
CAT B - (eg. Ghana Rubber)	14,083.00						
CAT C - (eg. Letap , Decorplast,)	11,267.00						
CAT C - Others	7,042.00						
163		1422243	Plastic Product Sales	Per Annum	-		
			(Including Water tanks)		-		
			CAT A - Wholesale (Large)		500.00		
			CAT B - Wholesale (Small)		350.00		
			CAT C - Retail (Large)		140.00		
		1422246	CAT D - Retail (Medium)		130.00		
			CAT E - Retail (Small)		100.00		
			CAT F - Polyethylene Sellers		70.00		
			Poultry Farms		-		
			CAT A - Above 2000 Birds		750.00		
			CAT B - Up to 2000 Birds				
			CAT C - Up to 1000 Birds		400.00		
			CAT D - Up to 500 Birds		210.00		
			1422137		Private Meat Van	130.00	
					1422138	Private Recreational Parks	-
						CAT A - Large Scale	1,600.00
						CAT B - Medium Scale	1,200.00
CAT C - Small Scale	900.00						

<i>Main Item</i>	<i>Sub Item</i>	<i>CoA Code</i>	<i>Description of Item</i>	<i>Frequency/ Measure</i>	<i>Approved Fee For 2026</i>
167		1422028	Private Commercial Car Park	Per Annum	
			CAT A - Large Scale (SSNIT car park)		15,000.00
			CAT B - Medium Scale (City Car park)		12,000.00
			CAT C - Small Scale (Others)		10,000.00
			Private Security	Per Annum	-
			CAT 'A'		2,500.00
			CAT 'B'		1,500.00
168	i.	1422025	CAT 'C'		1,000.00
			Professional Firms/Individuals	Per Annum	-
			(Architectural, Auditing, Accounting, Engineering, Legal Firms etc.)		-
			CAT A - International		4,500.00
			CAT B - National		3,500.00
			CAT C - Regional		2,800.00
			CAT D - Local		2,100.00
			CAT E - Partnership		1,400.00
			CAT F - Solo		1,000.00
			CAT G - Others		600.00
			Draughtsmanship Business	-	
			CAT 'A'		500.00
169		1422138	CAT 'B'		280.00
			Publishing Houses	Per Annum	-
			CAT A - Publishing Cum Wholesale		4,500.00
			CAT B - Publishing and Retail Outlets		3,700.00
			CAT C - Publishing Only (Medium)		2,100.00
170		1422013	CAT D - Publishing Only (Small)		600.00
			Quarry/Sand Operators	Per Annum	-
			CAT A - Mechanised Quarry (Large)		9,000.00
			CAT B - Mechanised Quarry (Medium)		4,500.00
			CAT C - Mechanised Quarry (Small)		2,400.00
			CAT D - Sand Winning		600.00
			CAT E - Stone, Laterite & Gravels Contractors		500.00
			CAT F - Manual Stone Crackers/Labourers		90.00
171	i.	1422248	Real Estate Operators	Per Annum	-
			Agents		-
			CAT A - Large Scale		4,000.00
			CAT B - Medium Scale		2,800.00
			CAT C - Small Scale		1,300.00

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LOCAL GOVERNMENT BULLETIN, 21ST MAY, 2025

Main Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	Approved Fee For 2026				
172	ii.	1422249	Developers	-	-				
			CAT A - Large Scale		20,000.00				
			CAT B - Medium Scale		16,500.00				
			CAT C - Small Scale		13,500.00				
	iii.		Property Managers		-				
			CAT A - Large Scale		7,500.00				
			CAT B - Medium Scale		6,111.00				
			CAT C - Small Scale		600.00				
			Recycling Plants/Companies		Per Annum	-			
			CAT 'A'		4,500.00				
			CAT 'B'		3,150.00				
			CAT 'C'		2,600.00				
			CAT 'D'		2,000.00				
			173		1422052	Refrigerator/Air Condition	-		
Mechanics	Per Annum	-							
CAT 'A'	600.00								
CAT 'B'	500.00								
174		1422250	Rubber Stamp Makers	Per Annum	170.00				
175		1422294	Rubber Cutting Machine	-					
			Operators		Per Annum	-			
			CAT 'A'		110.00				
			CAT 'B'		75.00				
176	A.	1422251	Safety Goods/Accessories	-					
			Protective Wears (e.g. PPEs)						
			CAT A - Health & Workplace (Large)		1,900.00				
			CAT B - Health & Workplace (Medium)		1,300.00				
				CAT C - Health Items only	1,000.00				
				CAT D - Workplace Items only	500.00				
				CAT E - Producers only	210.00				
				Fire Extinguisher Dealers					
				CAT 'A'	500.00				
				CAT 'B'	280.00				
				177		1422169	Sanitary Facilities - Private	Per Annum	-
							Bath House Operators	-	
							CAT A - Above 12 Showers (including toilet facility)	370.00	
							CAT B - 9 -12 showers (including toilet facility)	300.00	
			CAT C - Up to 8 showers (including toilet facility)	250.00					
			CAT D - 13 showers and above	250.00					
			CAT E - 9-12 Showers	210.00					

LOCAL GOVERNMENT BULLETIN, 21ST MAY, 2025						1685
Main Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	Approved Fee For 2026	
178	B.	1422169	CAT F - 8 Showers and below Toilet Operators (Private)		140.00	-
			CAT A - Above 24Seater		600.00	
			CAT B - Up to 24Seater		500.00	
			CAT C - 9-16Seater		210.00	
			CAT D - Up to 8Seater		140.00	
	C.	1422169	Urinal Operators (Private)		-	
			CAT A - Large Scale		210.00	
			CAT B - Medium Scale		130.00	
			CAT C - Small Scale		90.00	
			Satellite TV/Dish Installation Dealers		-	
		1422210	CAT 'A'		1,000.00	
			CAT 'B'		600.00	
			CAT 'C'		320.00	
			Scrap Metal Dealers	Per Annum	-	
			CAT A - Large Scale (Export)		3,000.00	
179		1422141	CAT B - Medium Scale (Depot)		2,250.00	
			CAT C - Small Scale (Collection Points)		750.00	
			CAT D - Very Small Scale (Collection Points)		400.00	
			CAT E - Individual Collectors		190.00	
			Security Fencing Companies	Per Annum	-	
180		1422206	CAT A - Large Scale		750.00	
			CAT B - Medium Scale		600.00	
			CAT C - Small Scale		370.00	
181		1422015	Service/Filling Stations	Per Annum	-	
			CAT A - Multi Purpose - Large (eg. Fuel, Shopping Centre, Vulcanizing, Washing bay,etc.)		10,000.00	
			CAT B – Multi Purpose - Medium (eg. Fuel, Shopping Centre, Vulcanizing, Washing bay)		7,500.00	
			CAT C - Fuel and Shopping Centres		6,000.00	
			CAT D - Fuel, and Washing Bay		5,800.00	
			CAT E - Fuel Only		5,000.00	
			CAT F - Surface Tank Points		750.00	
			CAT G - Sale of Lubricants		210.00	
			CAT H - Kerosene		400.00	
			CAT I - LPG Retail Points (Large)		2,800.00	
			CAT J - LPG Retail Points (Medium)		1,300.00	
			CAT K - LPG Retail Points Only (Small)		1,000.00	

1686	LOCAL GOVERNMENT BULLETIN, 21ST MAY, 2025				
<i>Main Item</i>	<i>Sub Item</i>	<i>CoA Code</i>	<i>Description of Item</i>	<i>Frequency/ Measure</i>	<i>Approved Fee For 2026</i>
182		1422253	Ship Maintenance/Repair Companies	Per Annum	-
			CAT ‘A’		11,200.00
			CAT ‘B’		9,000.00
			CAT ‘C’		6,700.00
			CAT ‘D’		4,500.00
			CAT ‘E’		2,700.00
183		1422253	Shipping Companies	Per Annum	69,000.00
184		1422254	Signage Makers	Per Annum	-
			CAT A - Digital		1,000.00
			CAT B - Non-digital		900.00
185		1422254	Signage Writers	Per Annum	-
			CAT A - Electronic		900.00
			CAT B - Manual		500.00
186		1422256	Software Development/ Software Support Companies	Per Annum	-
			CAT A - International Companies		16,000.00
			CAT B - National Large		10,000.00
			CAT C - National Medium		6,700.00
			CAT D - National Small		2,600.00
			CAT E - Individual Developers		1,000.00
187		1422260	Straw Basket Weavers and Sales	Per Annum	90.00
188		1422128	Telecommunication Companies	Per Annum	-
	A.	1422128	Internet (Data) Services Providers		-
			CAT ‘A’		7,528.00
			CAT ‘B’		3,765.00
			CAT ‘C’		1,480.00
	B.	1422128	Phone and Internet Services Providers		-
			CAT A - Head Office		33,608.00
			CAT B - Regional/Municipal/District Offices		26,886.00
			CAT C - Service Centres (Retail Shops)		20,165.00
			CAT D - Outsourced Service Centres (Retail Shops)		13,443.00
			CAT E - Warehouses		13,443.00
	C.	1422128	Tower Infrastructure & Other Service Providers		13,443.00
189		1422128	Terrazzo Making	Per Annum	-
			CAT A - Two machines and above		750.00
			CAT B - One Machine		400.00
190		1422019	Timber Products Retail Outlets		-
			CAT A - Large scale		1,300.00
			CAT B - Medium scale		750.00
			CAT C - Small scale		500.00

LOCAL GOVERNMENT BULLETIN, 21ST MAY, 2025						1687
Main Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	Approved Fee For 2026	
191		1422110	Trade/Custom/ Inspection Companies	Per Annum	-	
			CAT 'A'		3,700.00	
			CAT 'B'		2,200.00	
			CAT 'C'		1,205.00	
192		1422283	Tourism Licenced Facilities	Per Annum		
	A.	1422283	Accommodation Facilities			
	i.		Hotels/ Beach Resorts/ Motels/ Apartments			
			CAT A - Five Star		14,000.00	
			CAT B - Four Star		13,000.00	
			CAT C - Three Star		3,500.00	
			CAT D - Two Star		1,000.00	
			CAT E - One Star		900.00	
	ii.		Guest Houses (4-9 Rooms)		750.00	
	iii.		Budget Hotels		500.00	
	iv.		Hostels (Private):		-	
			CAT A - Above 50 Beds		2,100.00	
			CAT B - 21-50 Beds		1,400.00	
			CAT C - 11-20 Beds		1,300.00	
			CAT D - Up to 10 Beds		950.00	
	B.	1422283	Beach Recreational Facilities		-	
			CAT ‘A’		1,300.00	
			CAT ‘B’		520.00	
	C.	1422283	Body Building Gyms		-	
			CAT A - Large Scale (Club Setting)		600.00	
			CAT B - Medium Scale		400.00	
			CAT C - Small Scale		210.00	
	D.	1422283	Food & Beverage (Eating/Catering Houses)		-	
	i.		Formal Catering Services		-	
			Restaurants		-	
			CAT A - Grade 1		2,800.00	
			CAT B - Grade 2		1,200.00	
			CAT C - Grade 3		600.00	
			Fast Food		-	
			CAT A - Grade 1		1,953.00	
			CAT B - Grade 2		650.00	
			CAT C - Grade 3		350.00	
			Coffee Shop		-	
			CAT A - Grade 1		900.00	
			CAT B - Grade 2		650.00	
			CAT C - Grade 3		300.00	
			Salad Bars		-	
			CAT A - Grade 1		600.00	
			CAT B - Grade 2		370.00	

1688		LOCAL GOVERNMENT BULLETIN, 21ST MAY, 2025			
<i>Main Item</i>	<i>Sub Item</i>	<i>CoA Code</i>	<i>Description of Item</i>	<i>Frequency/ Measure</i>	<i>Approved Fee For 2026</i>
			CAT C - Grade 3		210.00
			Highway Rest Stops	-	
			CAT A - Grade 1		2,000.00
			CAT B - Grade 2		1,200.00
			CAT C - Grade 3		750.00
	ii.		Informal Catering Services		
	-		Traditional Catering Establishments (chop bars)		
			CAT A - Grade 1		600.00
			CAT B - Grade 2		350.00
	-		Drinking Bars		-
			CAT A - Grade 1		416.00
			CAT B - Grade 2		320.00
			CAT C - Grade 3		180.00
	-		Snack Bars		-
			CAT A - Grade 1		460.00
			CAT B - Grade 2		300.00
	-		Outdoor Catering Establishments		-
			CAT A - Grade 1		375.00
			CAT B - Grade 2		130.00
	-		Local Fast Food Vendors		-
			CAT A - Grade 1		320.00
			CAT B - Grade 2		190.00
E.		1422283	Multi-Purpose Facilities		-
i.			Conference Centre		-
			CAT A - Grade 1		750.00
			CAT B - Grade 2		370.00
ii.			Event Centre		-
			CAT A - Grade 1		2,500.00
			CAT B - Grade 2		1,833.30
			CAT C - Club Houses		1,900.00
			CAT D - Club Houses		750.00
iii.			Convention/Exhibition Centre		-
			CAT A - Grade 1		750.00
			CAT B - Grade 2		320.00
iv.			Banquet Facilities	-	
			CAT A - Grade 1		750.00
			CAT B - Grade 2		350.00
F.		1422283	Nightclubs and Theatres		
i.			Nightclub		
			CAT A - Grade 1		2,400.00
			CAT B - Grade 2		1,000.00

LOCAL GOVERNMENT BULLETIN, 21ST MAY, 2025						1689
Main Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	Approved Fee For 2026	
	ii.		Pub		-	
			CAT A - Grade 1		1,500.00	
			CAT B - Grade 2		850.00	
	iii.		Movie House			
			CAT A - Grade 1		1,900.00	
			CAT B - Grade 2		1,000.00	
	iv.		Theatre		-	
			CAT A - Grade 1		7,500.00	
			CAT B - Grade 2		3,700.00	
	v.		Spa	-		
			CAT A - Spa with more than 3 add-on services		2,500.00	
			CAT B - Spa with 2 -3 add-on services		2,100.00	
			CAT C - Spa Only		650.00	
	H.	1422283	Travel Trade Enterprises		-	
	i.		Travel and Tour Operators		-	
			CAT A - With I.A.T.A. Licence		750.00	
			CAT B - Without I.A.T.A. Licence		680.00	
			CAT C - Tour Operators		500.00	
	ii.		Car Hiring/Rental Services		-	
			CAT A - Large Scale		1,300.00	
			CAT B - Medium Scale		900.00	
			CAT C - Small Scale		450.00	
193		1422129	Transport Companies	Per Annum	-	
	i.		Road Operators		-	
			CAT A - With own Terminal		10,000.00	
			CAT B - Operating from Publicly Owned Terminal		9,000.00	
	ii.		Rail Operators		-	
			CAT 'A'		5,200.00	
			CAT 'B'		1,300.00	
	iii.		Fuel Haulage Companies		-	
			CAT A - 20 Trucks and Above		15,500.00	
			CAT B - 11- 19 Trucks		13,500.00	
			CAT C - 5-10 Trucks		9,700.00	
			CAT D - 1-5 Trucks		6,500.00	
	iv.		Bullion Service Companies		-	
			CAT A - 10 & Above Vans		6,500.00	
			CAT B - 5 to 9 Vans		5,200.00	
			CAT C - Below 5 Vans		4,500.00	
194		1422130	Transport Charges - Commercial	Per Annum		
	A.	1422130	Transport Unions (Lorry park Operations)	-		

1690	LOCAL GOVERNMENT BULLETIN, 21ST MAY, 2025				
Main Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	Approved Fee For 2026
195	B.	1422130	CAT 'A'	Per Annum	2,800.00
			CAT 'B'		1,900.00
			CAT 'C'		1,300.00
			CAT 'D'		750.00
			Route Operating Permit		-
			Type A Permit (Transport Entities)		400.00
			Additional Route		400.00
	A. B.	1422132	Treatment/Storage Plants	Per Annum	-
			Gas Storage Plants		90,000.00
			Waste Treatment Plants		-
			CAT A - Sewage		2,800.00
			CAT B - E-waste		2,800.00
			CAT C - Others		1,300.00
		1422021	Tyre Manufacturing		-
			CAT A - Manufacturers		2,800.00
197	198	1422052	TV & Radio Repairers	Per Annum	130.00
			Upholstery Dealers		-
199		1422042	CAT A - Production & Sales	Per Annum	750.00
			CAT B - Sales		600.00
			CAT C - Production		370.00
			Used Clothing Sales ('Second Hand')		-
			CAT A - Importers/Wholesalers		3,600.00
			CAT B - Distributors		2,100.00
			CAT C - Retailers (Shops)		750.00
			CAT D - Retailers		
			(Containers/Kiosks/Table tops)		450.00
			CAT E - Retailers (Table tops)		270.00
200		1422265	Utility Vendors	Per Annum	-
			CAT 'A'		500.00
			CAT 'B'		350.00
			CAT 'C'		140.00
201		1422266	Vehicle Examination & Licencing Centres - Private	Per Annum	-
			CAT 'A'		5,200.00
			CAT 'B'		4,000.00
202		1422267	Veterinary Clinic/Hospital	Per Annum	-
			CAT A - Vet, Lab and Shop		1,100.00
			CAT B - Vet and Shop		815.00
			CAT C - Vet Only		500.00
			CAT D - Shop Only		450.00
203	A.	1402268	Warehouse (Private)	Per Annum	-
			Customs Bonded Warehouse/ Container Depot		-

LOCAL GOVERNMENT BULLETIN, 26TH JANUARY, 2024						3
Main Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	Approved Fee For 2026	
204	B.	1402268	CAT A - (Up to 12m x 36m)		11,267.30	
			CAT B - (Up to 12m x 30m)		9,859.30	
			CAT C - (Up to 12m x 24m)		7,042.20	
			CAT D - (Other)		3,522.20	
			Un-bonded Warehouse		-	
			CAT A - (Up to 12m x 36m)		7,350.00	
			CAT B - (Up to 12m x 30m)		4,200.00	
			CAT C - (Up to 12m x 24m)		2,689.05	
			CAT D - (Other)		1,260.00	
			CAT E - NORMAL SHOP SIZE		420.00	
			Note: - Any addition other than			
			CAT 'A' above will be pro-rated			
	A.	1422288	Waste Management Companies	Per Annum	-	
			Dislodging Companies		-	
			CAT ‘A’		750.00	
			CAT ‘B’		500.00	
	B.	1422288	Mine Waste Companies		-	
			CAT ‘A’		30,000.00	
			CAT ‘B’		22,000.00	
			Refuse Collection Companies		-	
	C.	1422288	CAT 'A'		12,000.00	
			CAT 'B'		5,200.00	
			CAT ‘C’		900.00	
			CAT ‘D’		500.00	
	D.	1422288	Refuse Dump Container Depot			
			Managers		-	
			CAT ‘A’		500.00	
			CAT ‘B’		400.00	
205		1422139	Wood Fuel	Per Annum	-	
			CAT A - Charcoal Producers		280.00	
			CAT B - Firewood Sellers (Large)		280.00	
			CAT C - Firewood Sellers (Medium)		130.00	
			CAT D - Firewood Sellers (Small)		60.00	
			CAT E - Charcoal Sellers		60.00	
			Wood Sellers	Per Annum	-	
206	A.	1422245	Bamboo Dealers		-	
			CAT 'A'		210.00	
			CAT 'B'		100.00	
			Plywood Sellers		-	
	B.	1422245	CAT ‘A’		1,000.00	
			CAT ‘B’		600.00	
			CAT ‘C’		400.00	
			CAT ‘D’		350.00	

8.0 SCHEDULE II: REVENUE UPPER LIMITS**8.1 LICENCES/PERMITS****8.2 PERMITS**

<i>Main Item</i>	<i>Sub Item</i>	<i>CoA Code</i>	<i>Frequency/ Measure</i>	<i>APPROVED FEE 2026</i>
1		DEVELOPMENT /PLANNING PERMITS	Per Project	
		1412004 FORMS		
	i.	1412004 Development Permit Application Form		70.00
2	ii.	1412004 All Other Forms (e.g. Temporary Structures, Demolition, Renovation etc.)		70.00
		BUILDING PROCESSING FEE		
		(Non-Refundable Deposit)		
	i.	1412032 Residential		630.00
		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)	400 + 30% of 400 per gross floor area of 450m ²	350+30% of 350 per gross floor area of 450m ³
		Apartments	Per Unit	361.00
	ii.	1412032 COMMERCIAL		
	-	Filling Station / Gas Station		
	-	Shops		1,300.00
		Up to 2 storey shops development		300.00
		Shops development (below a gross floor area of 450m ²)		320.00
		Shops development (above gross floor area of 450m2)		420 + 30% of 420 per gross floor area of 450m2
	-	Hotels		
		1 Storey Hotel building		480.00
		2 Storey Hotel building		700.00
		Storey Hotel building		900.00
		Building (above a gross floor area of 450m2)		As Agreed by Technical Committee
	-	Restaurants		
		Single storey restaurant		550.00
		2 storey restaurant		670.00
		3 storey restaurant		800.00
		Building with gross floor area above 450m2		As Agreed by Technical Committee

<i>Main Item</i>	<i>Sub Item</i>	<i>CoA Code</i>	<i>Frequency/ Measure</i>	<i>APPROVED FEE 2026</i>
	-	Multi-storey parking facility		
		2 Storey Parking Facility		900.00
		3 Storey Parking Facility		750.00
		Parking facility (above a gross floor area of 450m ²)		As Agreed by Technical Committee
	-	Banking hall		
		1 Storey Banking Hall		650.00
		2 Storey Banking Hall		950.00
		3 Storey Banking Hall		1,420.00
		Banking hall with a gross floor area above 450m ²		As Agreed by Technical Committee
	-	Radio/TV Station Building		
		1 Storey Building		650.00
		2 Storey Building		950.00
		3 Storey Building		1,187.00
		Building with gross floor area above 450m ²		As Agreed by Technical Committee
	-	Telecommunication Mast		6,500.00
	-	Printing houses		
		1 Storey printing house		500.00
		2 Storey printing house		650.00
		3 Storey printing house		882.00
		Building with gross floor area above 450m ²		As Agreed by Technical Committee
	-	Funeral home		
		CAT A - 3 Storey Funeral Home		882.00
		CAT B - 2 Storey Funeral Home		655.00
		CAT C - Storey Funeral Home		486.00
		Funeral home building with gross floor area above 450m ²		As Agreed by Technical Committee
iii.		CIVIC AND CULTURAL		
	-	Offices		
		Up to 2 Storey office		600.00
		3 Storey office		850.00
		Building with gross floor area above 450m ²		As agreed by Technical committee
		Churches/mosque		
		1 Storey		500.00
		2 Storey		660.00
		3 Storey		780.00
		Building with gross floor area above 450m ²		As agreed by Technical Committee

<i>Main Item</i>	<i>Sub Item</i>	<i>CoA Code</i>	<i>Frequency/ Measure</i>	<i>APPROVED FEE 2026</i>
	-	Hospital/Clinic/Laboratory		
		1 Storey Hospital/Clinic/Laboratory		600.00
		2 Storey Hospital/Clinic/Laboratory		900.00
		3 Storey Hospital/Clinic/Laboratory		1,000.00
		Building with gross floor area above 450m ²		As agreed by the Technical Committee
iv.		FACTORIES/INDUSTRIAL BUILDINGS		
	-	Warehouse (storage only)		
		1 storey Ware house (storage only)		500.00
		2 storey Ware house (storage only)		600.00
		3 storey Ware house (storage only)		700.00
		Building with gross floor area above 450m ²		As agreed by the technical committee
	-	Ware house and Office		
		1 Storey Warehouse and Office		600.00
		2 Storey Warehouse and Office		700.00
		3 Storey Warehouse and Office		900.00
		Building with gross floor area above 450m ²		As agreed by the technical committee
	-	Ware house and Residence		
		1 Storey Warehouse & Residence		600.00
		2 Storey Warehouse & Residence		700.00
		3 Storey Warehouse & Residence		900.00
		Building with gross floor area above 450m ²		As agreed by the technical committee
	-	Factories		
		Up to 2 storey factory		900.00
		Up to 3 storey factory		1,200.00
		Factory with gross floor area above 450m ²		As agreed by the technical committee
	-	Industrial complex		
		Up to 2 Storey Industrial Complex		1,200.00
		Up to 3 Storey Industrial Complex		1,800.00
		Industrial Complex with gross floor area above 450m ²		As agreed by the technical committee
v.		EDUCATION (PRIVATE)		
	-	Pre-school		
		1 storey pre-school		400.00
		2 storey pre-school		500.00
		3 storey pre-school		600.00
		Building with gross floor area above 450m ²		As agreed by the technical committee

<i>Main Item</i>	<i>Sub Item</i>	<i>CoA Code</i>	<i>Frequency/ Measure</i>	<i>APPROVED FEE 2026</i>
-	-	Basic School		
		1 Storey Basic School		500.00
		2 Storey Basic School		720.00
		3 Storey Basic School		1,000.00
		Building with gross floor area above 450m2		As agreed by the technical committee
-	-	Second Cycle School		
		1 Storey Second Cycle school		1,000.00
		2 Storey Second Cycle school		1,200.00
		3 Storey Second Cycle school		1,500.00
		Building with gross floor area above 450m2		As agreed by the technical committee
-	-	Basic and second cycle		
		1 Storey Basic and Second Cycle School		1,000.00
		2 Storey Basic and Second Cycle School		1,300.00
		3 Storey Basic and Second Cycle School		1,500.00
		Building with gross floor area above 450m²		As agreed by the technical committee
-	-	Vocational/Technical		
		1 Storey Vocational/Technical School		1,500.00
		2 Storey Vocational/Technical School		1,800.00
		3 Storey Vocational/Technical School		2,100.00
		Building with gross floor area above 450m²		As agreed by the technical committee
-	-	Tertiary		
		1 Storey Private Tertiary School Building		2,400.00
		2 Storey Private Tertiary School Building		3,000.00
		3 Storey Private Tertiary School Building		3,800.00
		Building with gross floor area above 450m2		As agreed by the technical committee
-	-	Driving Schools		
		1 Storey Private Driving School		1,500.00
		2 Storey Private Driving School		1,800.00
		3 Storey Private Driving School		2,100.00
		Building with gross floor area above 450m2		As agreed by the technical committee
vi.		OPEN SPACE & RECREATIONAL DEVELOPMENT		
		Sports complex		2,400.00
		Events centre		1,800.00
-		Commercial - Telecommunication Mast		10,000.00
-		Mixed Use		2,100.00
-		Recreational Development		1,300.00
-		Renovation/Rehabilitation/Refurbishment		1,600.00
-		Hoarding		700.00

<i>Main Item</i>	<i>Sub Item</i>	<i>CoA Code</i>	<i>Frequency/ Measure</i>	<i>APPROVED FEE 2026</i>
	-	Demolition		1,400.00
	-	Fence Wall Only		700.00
	-	Approval In Principle (AIP)	One Time Payment	10,000.00
	-	Certificate of Habitation/Occupancy		700.00
vii.	1412032	Validation of Spatial Data	One Time Payment	
-		Site Plan Extract		
		0.5 acre		200.00
		5 acre - 10 acre (Local Plan Extract)		2,000.00
		Beyond 11 acres(Local Plan Extract)		4,000.00
		Quick Search (Endorsed)		150.00
-		Zoning Comments		400.00
-		Surveying/Demarcation		
		0.16 acre		370.00
		0.17 acre - 0.32 acre		630.00
		0.33 acre - 1 acre		1,300.00
		Above 1 acre		1,700.00
3	1412033	BUILDING PERMIT CHARGES		
A.	1412033	New Development		
i.		Building/Permanent Structure	Cost of construction	As agreed by the technical committee
ii.		Hoarding Permit (only)	Per Linear Metre	500 per metre square
iii.		Fence Wall Permit (only)	Cost of construction	2000 per metre square
iv.		Mast Permit (Installation)	One Time Payment	
		15 Metres		18,000.00
		30 Metres		20,000.00
		35 Metres		30,000.00
		Above 35 Metres		32,500.00
B.	1412033	Building Permit Renewal (upon expiration of original permit/extension of time)		
i.		Residential	Per Case	1500.00
ii.		Commercial		5,000.00
iii.		Factories/ Industrial		10,000.00
iv.		Civic & Cultural		4,000.00
v.		Recreational Development		3,000.00
vi.		Educational		1,300.00
vii.		Renewal for Temporary Structures		(+30 of the previous permit fees charged)
viii.		Land Use Fee for Temporary Structure	Per Case	1st Class - 1,500 per metre square 2nd Class - 1,200 per metre square 3rd Class - 1,000 per metre square
C.	1412033	Permit to Repair/Renovate/ Rehabilitate/ Refurbish		
i.		Telecommunication Mast	Per Installation	7,000.00
ii.		Permanent Structures	Cost of construction	As agreed by the technical committee
D.	1412033	Temporary Structure Permit (Constructional Site)	Per meter square	70.00

<i>Main Item</i>	<i>Sub Item</i>	<i>CoA Code</i>	<i>Frequency/ Measure</i>	<i>APPROVED FEE 2026</i>
	E.	1412033	Temporary Structure Permit	
	i.		Containers	100.00
	ii.		Wooden Kiosks/Sheds	50.00
	F.	1412033	Billboards	
	i.		Road Arch	
			CAT A - Class A1 (Along First Class Access)	157.50
			CAT B - Class A2 (Along Second Class Access)	105.00
			CAT C - Class A3 (Along Third Class Access)	70.00
	ii.		Unipole Spectacular	
			CAT A - Class A1 (Along First Class Access)	280.00
			CAT B - Class A2 (Along Second Class Access)	210.00
			CAT C - Class A3 (Along Third Class Access)	150.00
	iii.		LEDs	
			CAT A - Class A1 (Along First Class Access)	400.00
			CAT B - Class A2 (Along Second Class Access)	210.00
			CAT C - Class A3 (Along Third Class Access)	100.00
	iv.		Building Wrap/Wall Drapes	
			CAT A - Class A1 (Along First Class Access)	251.54
			CAT B - Class A2 (Along Second Class Access)	125.77
			CAT C - Class A3 (Along Third Class Access)	25.00
	v.		Vehicular Adverts	
			CAT A - Class A1 (Along First Class Access)	21.00
			CAT B - Class A2 (Along Second Class Access)	15.00
			CAT C - Class A3 (Along Third Class Access)	5.00
	vi.		Banners	
			CAT A - Class A1 (Along First Class Access)	21.00
			CAT B - Class A2 (Along Second Class Access)	15.00
			CAT C - Class A3 (Along Third Class Access)	10.00
	vii.		Other Adverts	
	-		Bus Stop Shelters	
			CAT A - Class A1	1,050.00
			CAT B - Class A2	900.00
			CAT C - Class A3	600.00
	-		Flag Poles	
			CAT A - Class A1	210.00
			CAT B - Class A2	150.00
			CAT C - Class A3	100.00
	-		Group Directional Signs	
			CAT A - Class A1	1,050.00
			CAT B - Class A2	900.00
			CAT C - Class A3	600.00
	-		Lamp Post Advertisement (Street Light Poles)	
			CAT A - Class A1	100.00
			CAT B - Class A2	90.00

LOCAL GOVERNMENT BULLETIN, 26TH JANUARY, 2024					3
Main Item	Sub Item	CoA Code	Frequency/ Measure	APPROVED FEE 2026	
		CAT C - Class A3			60.00
	-	Structures on Designated Spectacular Sites			130.00
	-	Renewal of outdoor adverts/billboards	Per Case	As agreed by the technical committee	
G.		Other Charges			
i.		Certified True Copy	Per Request	As agreed by the technical committee	
ii.		Certificate of Habitation (COH)		25% of the Permit Fees	
iii.		Demolition Permit	Per Metre square	40% value of Building (Structure)	
iv.		Permit For Construction:			
v.		Road Crossing (Cutting) Permit	Per Metre		
-		Asphalt Roads			280.00
-		Paved/Surfaced Dressed Road			140.00
-		Along Road			3.00
vi.		Thrust Boring	Per Metre		
-		Asphalt Pavement/Surface Dressed Road			50.00
vii.		Permit For Construction of Tanks			
-		Tank Farm	Per Meter cube		2,000.00
-		Additional Tanks (Filling Stations and Others)	Per Tank		3,000.00
-		Fuel Pumps	Per Pump		3,000.00
-		Nozel			5,000.00
H.		CONSTRUCTION COST FOR BUILDING PERMITS		0.63% of construction cost	
		Building Permit Charges [0.63%] of estimated cost of building		1.00% construction cost	
i.		Residential Buildings			
		1st Class			5,900.00
		2nd Class			5,500.00
		3rd Class			5,000.00
ii.		Commercial Buildings			
		1st Class			6,000.00
		2nd Class			5,600.00
		3rd Class			5,200.00
iii.		Industrial Buildings			
		Heavy			6,500.00
		Light			6,100.00
4		1412034 APPROVAL FEES FOR LAND APPLICATION SUB-DIVISIONS			
		Less than 1acre			3,000.00
		1-5 acres			3,750.00
5		1412035 CHANGE OF USE			
A.		Land Use Changes			
i.		Residential to commercial			
		Less than 1acre			3,750.00
		1-5 acres			6,000.00

<i>Main Item</i>	<i>Sub Item</i>	<i>CoA Code</i>	<i>Frequency/ Measure</i>	<i>APPROVED FEE 2026</i>
	ii.	Residential to Educational Less than 1acre 1-5 acres		3,000.00 4,500.00
	iii.	Residential to Civic and Cultural Less than 1acre 1-5 acres		4,500.00 6,000.00
	iv.	Residential to Light Industrial Less than 1acre 1-5 acres		7,500.00 10,500.00
	v.	Industrial to Other Issues Less than 1acre 1-5 acres		9,000.00 11,250.00
	vi.	Educational to Other Issues Less than 1acre 1-5 acres		6,000.00 9,000.00
	vii.	Open space to Other Issues Less than 1acre 1-5 acres		9,000.00 11,250.00
	B.	Publication of Approved Rezoning Request		6,000.00
	C.	Approval of Local Plan 5 to 100 Acres 101 to 200 Acres Above 201 Acres		7,500.00 15,000.00 37,500.00

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>APPROVED FEE 2026</i>
1		1423006	Burial (Cemetery) Fees		
	i.		General Per Burial CAT A - 1 - 5 years CAT B - 6 -17 years CAT C - Adults (18 years & above) Awudome Burial CAT D - Tombstone e.g. marble, terrazzo, vault		50.00 100.00 1,200.00 5,000.00
	ii.		Grave space reservation - Public Cemetery (Awudome) CAT A - Allocation Onetime Payment CAT B - Renewal/ Maintenance	Per Annum	8,500.00 1,200.00

LOCAL GOVERNMENT BULLETIN, 26TH JANUARY, 2024						3
Main Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	APPROVED FEE 2026	
	iii.		Cremation	Per Burial		
			CAT A - Foreigners		1,300.00	
			CAT B - Non-Association Members, Ghanaians		900.00	
			CAT C - Association Members, Ghanaians		600.00	
	iv.		Exportation of corpse (Outside Country)	Onetime Payment	2,800.00	
	v.		Mausoleum	Per burial	263.00	
	vi.		Burials at Home	Per burial	37,500.00	
	vii.		Exhumation of Corpse	Per Court Order	1,300.00	
2		1423839	Business/Product Promotion:			
			Rawlings Park V.I.P	Per Day	2,500.00	
			Rawlings Park	Per Day	600.00	
			Rawlings Park	Per Half Day	300.00	
			Other Market Centers	Per Day	500.00	
3		1423860	Crusade Outreach /Concert Programmes	Per Day	300.00	
4		1423012	Conservancy (Sanitary Services)			
	i.		Franchised			
			Public Toilet Operators	Per Month	125.00	
			WC & Other Technologies	Per Visit	3.00	
			KVIP	Per Visit	2.00	
			Public Bath house Operators	Per Month	62.00	
			Public Urinal Operators	Per Month	26.00	
	ii.		Assembly Operated			
			Public Toilet	Per Visit	1.50	
			Public Bathhouse			
			- No shower	Per Visit	2.10	
			- With shower	Per Visit	2.00	
			Public Urinals	Per Visit	1.00	
5		1423861	Environmental Health Inspection and Certification fee			
	A.		Application Forms	Onetime	8.00	
	B.		Suitability (Health) Certification - Institutions	Per Visit		
	i.		Water/Drink/Food (Primary Producers)			
			CAT A - Large Scale		700.00	
			CAT B - Medium Scale		400.00	
			CAT C - Small Scale		220.00	
	ii.		Water/Drink/Food (Dealers/Users)			
			CAT A - Hotels/Guest Houses//Hostels		250.00	
			CAT B - Restaurants//Private Schools		200.00	
			CAT C - Chop and Drinking Bars		100.00	
	C.		Health Certificate - Individuals		80.00	
6		1423862	Export/Conveyance (BULK GOODS)			
	i.		Animals			
			Cow (Foreign Herdsmen)	Per animal	16.00	

<i>Main Item</i>	<i>Sub Item</i>	<i>CoA Code</i>	<i>Description of Item</i>	<i>Frequency/ Measure</i>	<i>APPROVED FEE 2026</i>
			Cow (Local Heardsmen)	Per animal	17.00
			Sheep, Goats, Pigs, Donkey, Dog etc.	Per animal	9.00
			Birds	Per bird	3.00
			Fish	Per basket /pan	3.00
			Bush Meat	Per animal	5.00
ii.			Baobab		
			Large Truck	Per load	210.00
			Medium Truck	Per load	150.00
iii.			Bamboo Per 100 Culms		21.00
iv.			Cane/Rattan		
			CAT A	Per Bundle	14.00
			CAT B	Per Maxi bag	9.00
			CAT C	Per Mini bag	7.00
v.			Charcoal	Per bag	3.00
vi.			Cotton	Per load	
			- Articulated Truck	Per load	35.00
			- Mummy Truck	Per load	21.00
			- Kia Truck	Per load	10.00
vii.			Cola Nut		
			CAT A Per Maxi bag		4.50
			CAT B Per Mini bag		3.00
viii.			Firewood		
			- Articulated Truck	Per load	90.00
			- Mummy Truck	Per load	50.00
			- Kia Truck	Per load	35.00
			- Abossey Okai macho motor king/ Donkey Cart	Per load	14.00
ix.			Fruits (Banana, Mango, Pawpaw, Pear, Oranges etc.)	Per crate/bag/ basket	3.00
			Pinneapple	Per Kia Truck	10.00
			Water Melon	Per Kia Truck	10.00
x			Cereals (millet, sorghum, maize, beans, guinea corn etc.)	Per bag	3.00
xi.			Coconut		
			- Articulated Truck	Per load	525.00
			- Mummy Truck	Per load	320.00
			- Kia Truck Per load		220.00
xii.			Limestone		
			- Above 7 Tonnes	Per load	130.00
			- 6 to 7 Tonnes	Per load	100.00
			- Up to 5 Tonnes	Per load	65.00
xiii.			Milled Foods (Corn dough, Cassava dough, Groundnut paste, Gari etc.)	Per bag/ Per container	3.00

LOCAL GOVERNMENT BULLETIN, 26TH JANUARY, 2024					3
Main Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	APPROVED FEE 2026
	xiv.		Palm Fruit	Per Load	
			- Articulated Truck	Per load	70.00
			- Mummy Truck	Per load	50.00
			- Kia Truck	Per load	35.00
			- Abossey Okai Macho'	Per load	21.00
			- Motor king'	Per load	12.00
	xv.		Stones/Quarry/Gravel Products		
			- Above 7 Tonnes	Per load	75.00
			- 6 to 7 Tonnes	Per load	52.50
			- Up to 5 Tonnes	Per load	35.00
	xvi.		Sand		
			- Above 7 Tonnes	Per load	35.00
			- 6 to 7 Tonnes	Per load	25.00
			- Up to 5 Tonnes	Per load	21.00
	xvii.		Roots and Tubers		
			Yam		
			- Count	100 pieces	3.00
			- Articulated Truck	Per load	230.00
			- Mummy Truck	Per load	75.00
			- Kia Truck	Per load	60.00
			- 'Abossey Okai macho'	Per load	40.00
			- 'Motor king'	Per load	35.00
			Cocoyam, Cassava, Potato, etc.		
			CAT A	Per Maxi bag	7.00
			CAT B	Per Mini bag	7.00
			Plantain	Per bunch/pole	5.00
	xviii.		Vegetables (Carrot, Cabbage, Green Pepper, Garden Eggs, etc)		
			Tomatoes	Per bag/crate/ basket	3.00
				Per Truck	30.00
	xix.		Palm Oil, Coconut Oil, Groundnut Oil	Per Vessel	3.00
	xx.		Shea Nuts	Per Maxi bag	210.00
				Per Mini Bag	160.00
	xxi.		Shea Butter	Per tonne	38.00
	xxii.		Sawn Wood Export		
			- KIA Truck	Per Load	140.00
			- Tipper Truck	Per Load	250.00
			- Cargo Truck	Per Load	305.55
			- Articulated Truck	Per Load	420.00
	xxiii.		Off-Loading/Landing Fee		
			CAT A - Articulated Truck		350.00
			CAT B - Cargo trucks & Buses		280.00
7		1423243	Hawkers' Fee	Per Day	5.00
8		1423246	Information Van Hiring (Assembly)	Per Use	
			CAT A - Public Use		538.65
			CAT B - Private Use		750.00

<i>Main Item</i>	<i>Sub Item</i>	<i>CoA Code</i>	<i>Description of Item</i>	<i>Frequency/ Measure</i>	<i>APPROVED FEE 2026</i>
9		1423872	ICT Centre Operations (Assembllys)		To be determined by Assembly
10		1423246	Lorry Park Fee/Toll		
	i.		Commercial Vehicles	Per day	
			Taxi		5.00
			Mini Bus Up to 12-23seater		6.00
			Bus/Kia Up to 24-33seater		8.00
			Bus/Kia (33seater +)		8.00
			Kia truck long		9.00
			Kia Short		8.00
			Articulated truck		10.00
			Wheel Cart /Trolley		2.00
			VIP, VVIP & OTHERS	Per day	10.00
	ii.		Private Vehicles (Rawlings Park, Others)	Per day	
			Saloon Cars		10.00
			Mini Cargo Bus		30.00
			Medium Trucks		40.00
			Big Cargo Trucks		60.00
			Articulated Trucks		100.00
			Monthly Parking (for all vehicles)		300.00
11		1423001	Market		
			Market Tolls (Daily/ Night Tolls)	Per day/night	2.00
	i		Registration of all petty goods	Per Year	
			Traders License:		
			Sheds/Stalls		50.00
			Amamomo/Timber Market:		
			Stalls		60.00
			Stores		100.00
			Hawkers' Fee		20.00
	ii		General Good		
			CAT A - (Container look for the sqm)		50.00
			CAT B - (Kiosk)		30.00
12		1423011	Marriage Fees		
			Registrars' Certificate	Per Registration	170.00
			Registrar's Certificate (FOREIGNERS)	Per Registration	400.00
			Customary Marriage	Per Registration	130.00
			Disolution of Customary	Per Document	200.00
			Certified True Copy (CUSTOMARY)	Per document	185.00
			Certified True Copy (ORDINANCE)	Per document	350.00
			Certified True Copy (LICENSE)	Per document	200.00
			Authentication of Marriage Certificate		
			(Request by 3rd parties)	Per Document	200.00
			Filing of Notice/Caveat	Per Case	74.00
			Filing of Notice/Caveat (FOREIGNERS)	Per Case	194.00

<i>Main Item</i>	<i>Sub Item</i>	<i>CoA Code</i>	<i>Description of Item</i>	<i>Frequency/ Measure</i>	<i>APPROVED FEE 2026</i>
			Marriage Ceremony	Per Case	350.00
			Marriage Ceremony (FOREIGNERS)	Per Case	600.00
			Search Per document		100.00
			Marriage Certificate Correction	Per document	85.00
			Registrars Certificate Correction	Per document	50.00
			Licencing of Churches for Marriage	Per Church	2,800.00
			Spinster/ Bachelor Certificate	Per Document	350.00
13		1422029	Mobile Sales Vans (Per Vehicle)	Per Day	5.00
14		1423015	On-Street Parking		
			All Vehicle Types	Per Day	10.00
			All Vehicle Types-(WATO,KANESHIE POLICE STATION)	Per Day	10.00
			Company parking	Per Day	30.00
15			Other Fees		
			Declaration of Household		280.00
16		1423201	Sale of Contract Documents (All categories) –	One Time Payment	
			CAT A - Above 550,000 (Approved by Regional Tender Review Committee)		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
17		1423737	Search Fee (General Information)	Per Case	244.65
18		1423854	Slaughter House		
			CAT A - Large Animals		60.00
			CAT B - Small Animals		30.00
19		1423854	Meat Van (Assembly - Door to Door Delivery)		
			CAT A - Cow		5.00
			CAT B - Small Animals		3.00
20		1423866	Special Registration Fee		
	A	1423866	Mining Companies' Registration	Onetime Payment	
			CAT A - Large Scale		19,500.00
			CAT B - Medium Scale		16,500.00
			CAT C - Small Scale		14,000.00
			CAT D - Prospecting		12,500.00
			CAT E - Publication		7,500.00
			CAT F - Publication (Quarry)	Per publication/ location	50.00
			CAT G - Salt Mining		1,300.00
	B	1423866	Non-Governmental Institutions' Registration	Onetime Payment	
			CAT A - International NGOs/CSOs		500.00
			CAT B - Local NGOs/CSOs		420.00
			CAT C - Community CSOs/CSOs		140.00
21		1422051	Warehouse Charges (In The Market)		
	i.		Daily /Overnight Charges (Per head load)		3.00
	ii.		Monthly Charges		

LOCAL GOVERNMENT BULLETIN, 26TH JANUARY, 2024						3
Main Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	APPROVED FEE 2026	
22	iii.		General Charges (Per square meters)		61.95	
			Handling charges (Per tonne)		28.00	
			Storage (Per tonne)		14.00	
			Administrative charges (Per tonne)		14.00	
			Liquid oil (Drums - Per head load)			
			One (1) drum		14.00	
			One (1) Jerri can		7.00	
			Others (negotiable)			
	1423841	Warehouse Charges (Outside Market)	Per Month			
		CAT A - Above 20 Sq. metres			5,200.00	
		CAT B - 16 to 20 Sq. metres			3,700.00	
		CAT C - 11 to 15 Sq. metres			2,600.00	
		CAT D - 6 to 10 Sq. metres			1,833.30	
		CAT E - Up to 5 Sq. metres			2,444.40	
		23	A	1423865	Waste Management	Per Trip
Dislodgement of Liquid Waste						
Dislodging					950.00	
i.	B		Tipping Fee (Liquid Waste)		120.00	
			Solid Waste Collection			
			Industrial/Commercial			
			120 to 240 Litre (Special Containers)	Per Month	300.00	
			1100 litres	Per Month	843.00	
			3200 litres	Per Month	2,000.00	
			7000 litres	Per Month	2,600.00	
			12000 litres	Per Month	4,300.00	
			23000 litres	Per Month	6,553.00	
			23m³	Per Trip	1,075.00	
			15m³	Per Trip	1,075.00	
			12m³	Per Trip	2,100.00	
			10m³	Per Trip	1,500.00	
			Special Container (7m3)	Per Trip	210.00	
			Construction Waste	Per Trip	910.00	
			Educational Institutions	Per month	280.00	
			Factory Service - On Call	Per Trip	1,400.00	
Factory Service - Regular Service	Per month		910.00			
ii.			Industrial Waste	Per Trip	1,400.00	
			Hospitals/Clinics	Per month	750.00	
		Skip Loader Service	Per Trip	2,100.00		
		Hiring of refuse Containers Commercial Rate				
		(Hotels, Restaurants, etc.)	Per Trip			
		CAT A - 23m3 Container		400.00		
		CAT B - 12m3 to 15m3 Container		250.00		
iii.		CAT C - 120 litre to 240 litre Bin		2.00		
		Solid Waste Dumping				

<i>Main Item</i>	<i>Sub Item</i>	<i>CoA Code</i>	<i>Description of Item</i>	<i>Frequency/ Measure</i>	<i>APPROVED FEE 2026</i>
			CAT A - Domestic waste		
			Skip Truck / roll-on Truck	Per Trip	42.00
			Kia Truck	Per Trip	28.00
			Motor king	Per Trip	15.00
			CAT B - Commercial waste	Per Tonne	140.00
			CAT C - Industrial waste	Per Tonne	170.00
			CAT D - Port waste	Per Tonne	140.00
			CAT E - Construction Waste	Per Tonne	1,200.00
			CAT F - Destruction of goods	Per Tonne	4,200.00
	C		Solid Waste Collection Services (Domestic)	(Per month)	
	i.		Communal Collection Service		
			CAT A - Pay-as-you-dump		4.00
	ii.		Door to Door Collection Service		
			CAT A - 1st Class Residential Area		150.00
			CAT B - 2nd Class Residential Area		90.00
			CAT C - 3rd Class Residential Area		40.00
			Registration of tricycles for refuse collection	Per Annum	200.00
			Registration of refuse collection	Per Annum	700.00
			Registration of a cesspool emptier	Per Annum	700.00
	iii.		Sewage Maintenance Fees		
			CAT A - Public Toilets		15.00
			CAT B - Domestic Toilets		12.60
			CAT C - Institutional Toilets		12.60
24		1423867	Road Block	Per day	
			CAT A - Collector Access		750.00
			CAT B - Local Access		448.00
25		1423087	Towing Charges	Per case	
			Private Vehicles (e.g. Saloon/4x4/SUVs)		320.00
			Light Heavy Vehicles (Kia Trucks and Buses)		600.00
			Dump Trucks (Tipper Trucks)		600.00
			Heavy Duty (e.g. Articulated Trucks)		900.00
			Tricycle motors		60.00
26		1423086	Vehicle Stickers/Commercial Driver's Licence	Per Annum	
	i.		General		
			Taxi		20.00
			Company Branded Saloon Cars		35.00
			Van A: (207, 410 vans, Kia Trd, H. Miahty, Rhino)		60.00
			Van B: (Toyota Hiace, H100-H200 vans, Pick-Ups, Kia Bongo)		50.00
			Van C: (Abossey Okai Macho Towner)		40.00
			Pick-Up A: (Kia Bongo, Hilux)		50.00
			Pick-Up B: (Abossey Okai Macho)		40.00

<i>Main Item</i>	<i>Sub Item</i>	<i>CoA Code</i>	<i>Description of Item</i>	<i>Frequency/ Measure</i>	<i>APPROVED FEE 2026</i>
			New Licence		60.00
			Renewal of Licence		30.00
			Tricycles/ Motorcycles	Per Unit	50.00
	ii.		Buses/Trotro		
			40 Passengers and above		90.00
			24 - 30 Passengers		35.00
			17 - 23 Passengers		30.00
			8 - 12 Passengers		20.00
	iii.		Trucks		
			Articulator / Timber Trucks		190.00
			Cargo Trucks (Above 10 Tonnes)		180.00
			Cargo Trucks/Kia (Below 10 Tonnes)		90.00
			Light Truck		60
			Tipper Trucks:		
			Up to 9.5 Cubic metres		120.00
			10 - 14 Cubic metres		220.00
			15 - 25 Cubic metres		350.00
	iv.		Tankers		
			1,100 - 1,500 Gallon Capacity		280.00
			2,000 - 2,500 Gallon Capacity		420.00
			3,000 - 7,000 Gallon Capacity		500.00
	vii.		Forklift		
			21 tonnes and Above		350.00
			1 - 20 tonnes		280.00
	viii.		Crane Mounted		
			60 - 100 tonnes		100.00
			101 - 150 tonnes		120.00
			151 - 250 tonnes & Above		140.00
	ix.		Other Vehicles		
			Cesspit Emptier		280.00
			Hearse		220.00
			Towing Truck		140.00
			Tractors		220.00
27		1423086	Vehicle Embossment Sticker	One Time Payment	75.00

LOCAL GOVERNMENT BULLETIN, 26TH JANUARY, 2024					3
8.0 SCHEDULE II: REVENUE UPPER LIMITS					
8.4 FINES					
Main Item	Sub Item	CoA Code	Description of Item	Frequency/ Measure	APPROVED FEE 2026
1		1430024	Building Offences	Per Case	
	i.		Penalty for development without permit		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
	iii.		Penalty For Unauthorised Placements (Temporary Structures)		200% of permit Charge
	iv.		Penalty for Refurbishment/ Renovation without permit		50% of permit charge
	v.		Development in unauthorised places (unbuildable places)		Surcharge based on cost of demolition
	vi.		Penalty for Violating ‘Stop-Work’ Order		100% of permit charge
	vii.		Installation of Radio/TV/Internet/ Communication Mast & Others without permit		100% of permit charge
2		1423009	Billboard/Signage Offences	Per Case	
			CAT A - Wrongful siting		200% of permit Charge
			CAT B - Placement without permit		200% of permit Charge
3		1430027	Environmental Health/Safety/ Sanitation Offences	Per Case	
	i.		Defecating at unauthorized places		170.00
	ii.		Urinating at unauthorized places		35.00
	iii.		Selling at unauthorized places		120.00
	iv.		Indiscriminate disposal/burning of refuse		
			Industrial Area		2,800.00
			Commercial Area		1,050.00
			Residential Area		900.00
			Office Area		750.00
	v.		Weedy grounds		
			Business/Commercial premises		2,800.00
			Residential premises		850.00
	vi.		Refusal to Re-plant Tree (after property development)		
			Industrial/Commercial		1,050.00
			Residential		500.00
	vii.		Refusal to comply with Environmental Health Screening		50% of the principal (in addition to principal)
	viii.		Excessive Noise Making		1,000.00

<i>Main Item</i>	<i>Sub Item</i>	<i>CoA Code</i>	<i>Description of Item</i>	<i>Frequency/ Measure</i>	<i>APPROVED FEE 2026</i>
4	ix.	1430023	Cutting of trees without permit	Per Tree	550.00
	x.		Littering/Unauthorised Dumping of refuse	Per Case	50.00
			CAT A - Refuse Carriers		380.00
			CAT B - Individual		38.00
			Impounded Offences		
	A		Stray Animals	Per animal/ day	
			Collection - Sheep/ Goat/ Pigs/Dogs		90.00
			Collection - Donkey/ Horse/ Cow		157.50
			Feeding - Sheep/ Goats		28.00
			Feeding - Pigs		64.00
5			Feeding - Dogs		64.00
			Feeding - Donkey/ Horse/Cow		190.00
	B		Vehicles	Overnight	64.00
			Other Offences	Per Case	
	i.		Removal/Missing Property number plate		120% of replacement cost
	ii.		Removal/Destruction/Defacing of Street Name Signage		120% of replacement cost
	iii.		Destruction of Street Light Poles/Other road furniture		120% of replacement cost
	iv.		Posting of bills at unauthorized places		1,400.00
	v.		Failure to pay BOP/Rent etc.(by August).		30% of amount owed (in addition to principal)
	vi.		Refusal to pay basic rate		300.00
	vii.		Inciting a person not to pay rates		300.00
	viii.		False statement as regards the liability of a person to pay rates		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
	x.		Penalty for refusal of an employer to pay general or special rate deducted from an employee remuneration		2,400.00
	xi.		Penalty for unauthorized collection of rate		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
	xiii.		Penalty in respect of offences by rate collectors		3,000.00
	xiv.		Penalty for bounced cheques	50% of cheque value	
	xv.		Transfer of stalls/stores without Assembly approval		1,050.00
	xvi.		Failure to vaccinate dogs	Per Dog	550.00
	xvii.		Operating without certified licence (e.g. Electricians)		550.00

<i>Main Item</i>	<i>Sub Item</i>	<i>CoA Code</i>	<i>Description of Item</i>	<i>Frequency/ Measure</i>	<i>APPROVED FEE 2026</i>
	xviii.		Failure to obtain permit for burial		30% of the permit charge (in addition to principal)
	xix.		Road block without Permit		840.00
6		1430026	Retrieval Of Seized Tools/Machinery (For Various Offences)	Per Case	
			1st Time		1,050.00
			2nd Time		1,750.00
			3rd Time		3,150.00
7		1430022	Traffic Offences		
	i.		Parking/Stopping/Waiting/Loading/ Off -loading/Moving/Turning at unauthorized Places	Per case	
			Earth Moving Equipment	Per case	650.00
			Articulator Truck	Per hour/ Case	450.00
			Tipper/Cargo Truck/Tractor	Per hour/ Case	378.00
			Pick-Up/ Cross-Country/SUVs Vehicle	Per case	360.00
			Saloon Car/Taxi	Per case	280.00
			Buses (large)	Per case	350.00
			Trotro/Buses (small)	Per case	360.00
			Motor bikes/Tricycles	Per case	157.50
			Push truck	Per case	52.50
	ii.		Riding bicycle and motorbike in the market	Per case	150.00
	iii.		Riding bicycle and motorbike on pedestrian walkways	Per case	150.00
	iv.		Clamping Charges (Obstruction /No Parking)	Per case	
			Heavy Duty (e.g. Articulated Trucks)		450.00
			Dump Trucks (Tipper Trucks)		315.00
			Medium Heavy Duty Vehicles (Kia Trucks and Buses)		180.00
			Private/Light Vehicle (e.g. Saloon/4x4/ Pick-up)		280.00
			Tricycles		64.00
	v.		Refusal to obtain vehicle sticker	Per Case	
			CAT A - Articulated/ Tipper Trucks		360.00
			CAT B - Commercial Vehicles (Taxi)		180.00
			CAT C - Commercial Vehicles (Trotro)		280.00
			CAT D - Tricycle / Aboboyaa		280.00
	vi.		Refusal to emboss sticker	Per case	
			CAT A - Private Vans		360.00
			CAT B - Saloon		300.00
			CAT C - Coastal Buses		480.00
	vii.		Refusal to acquire Taxi Driver Licence	Per case	64.00
			CAT A - Taxi		180.00
			CAT B - Trotro		280.00
			CAT C- Cargo (Mini)		360.00

<i>Main Item</i>	<i>Sub Item</i>	<i>CoA Code</i>	<i>Description of Item</i>	<i>Frequency/ Measure</i>	<i>APPROVED FEE 2026</i>
8			CAT D - Cargo Trucks (Large) / Tipper Trucks / Articulated Trucks (Flat Body)		540.00
		1430025	Unauthorised Diversion	Per case	
			Diversion of river/stream course		15,000.00
			Diversion of drains		7,000.00
9			Channeling of sewage waste into drains		7,000.00
		1430029	Illegal/Un-licenced Activities	Per Case	
			Gold Buying & Sales		15,000.00
			Logging and sale of logs		15,000.00
			Mining (Galamsey)		25,000.00
			Production and sale of Ammunitions		20,000.00
			Quarry Operations		15,000.00
			Sand Weaning		15,000.00

8.0 SCHEDULE II: REVENUE UPPER LIMITS

8.6 RENT

Main Item	Item Description	Frequency/ Measure	Approved Fee For 2026
1	Assembly Owned Bill boards		
	CAT 'A'		6,300.00
	CAT 'B'		1,500.00
	CAT 'C'		750.00
2	Hiring of Assembly Facilities	Duration	
a	Oko Vanderpuije Chamber(20 seating capacity)	8 Hours	2,000.00
b	Naa Deidei Omandro Chamber (75 seating capacity)	8 Hours	3,500.00
c	Omanye Aba Hall (312 seating capacity)	8 Hours	5,000.00
d	Kinbu Gardens or Forecourt(300 seating capacity)	8 Hours	5,000.00
e	Kinbu Gardens & Forecourt(300 seating capacity)	8 Hours	10,000.00
3	Staff Accomodation/Bungalows	Per Month	
	3 Bedroom self-contained		250.00
	2 Bedroom Self-Contained		150.00
	Single room Self -Contained		100.00
	Single room		70.00
4	Market Facilities	Per Month	
	Amamomo Market (Timber Market)		

<i>Main Item</i>	<i>Item Description</i> <i>Item</i>	<i>Frequency/</i> <i>Measure</i>	<i>Approved Fee</i> <i>For 2026</i>
	Timber		40.00
	Herbs		25.00
	Temporal covers		25.00
	Lock-up		25.00
	Yam		25.00
	Drum		25.00
	Coal Pot		25.00
	Machine		30.00
	Nails		25.00
	Tin Smith		25.00
	Kiosk		25.00
	Firwood		25.00
	Yam (Aux.)		25.00
	Rent of Undeveloped Lands 4x4 ft		31.00
	Ashiedu Keteke Central Market (Agbogbloshie)		
	Stores - A		110.00
	Stores - B		90.00
	Stores - B1		75.00
	Stores - C		70.00
	Butchers Shop		120.00 per bay
	31st December Market		
	Stores - A		800.00
	Stores - B		200.00
	Stores - C		150.00
	Outer Stalls (Open Stall)		30.00
	Outer Stalls (Annex) 'C'		30.00
	Outer Stalls (Lock up)		40.00
	Chop Bars 1-6		40.00
	Chop Bar 16-20,34-40		60.00
	Chop Bar 7-15, 29-33,41-44		60.00
	Chop Bar 21-28		60.00
	Chop Bar (Annex)		60.00
	Corn Mills (Annex)		60.00
	Tomatoes/Pepper Mills (Annex)		60.00
	Corn Mills (Kwasia Guaso)		60.00
	Prudential Bank (Makola) Branch		3,500.00
	Tema Station (T/S) Market	Per Month	
	Stalls lock-up		50.00
	Shop 'C'		120.00
	Warehouse Charges	Per Month	
	Warehouse Charges		100.00

<i>Main Item</i>	<i>Item Description Item</i>	<i>Frequency/ Measure</i>	<i>Approved Fee For 2026</i>
	Tudu Stores:	Per Month	
	IRS Stores (Road Side)		2,000.00
	Main Station (IRS Inside)		1,200.00
	Tuesday Market:	Per Month	
	Stores		40.00
	Stalls		40.00
	Neoplan Station Rents:	Per Month	
	Chop Bar Lane		50.00
	Neoplan Station Shops (Down shops)		70.00
	Neoplan Station Shops (Top shops)		50.00
	Neoplan Station Shops (Offices)		70.00
	Circle Shop		50.00
5	Hiring of Parks		
	CAT A - Government Recreational Park	Per event	900.00
	CAT B - Lorry Park (space rental)	Per month	1,400.00
	CAT C - Parade Grounds (Jubilee Parks)	Per day	900.00
	CAT D - School Compound (Social functions)	Per day	150.00
6	Rent on Leased Buildings		Determined by Assembly
7	Rent for Vendor Stands	Per Month	100.00
8	Buildings		
	Guest House		Determined by Assembly
	Restaurant/Canteen		Determined by Assembly
	Club House		Determined by Assembly
	Stadium		Determined by Assembly

SIGNS AND ADVERTISEMENT STRUCTURES (BILLBOARDS ETC.) (NOTES X TO Z)

Zoning

Zone A-1

Obetsebi Lamptey Circle; Ring Road Central/East ; Rawlings Park; 28th Feb. to JEA
Mills high Street/All Markets; Accra Central

Zone A-2

Graphic Road; Kwame Nkrumah Avenue; Kojo Thompson Road

Zone A-3

Other Roundabouts; Industrial Area;Guggisberg Avenue ; Old Fadama (Agbogbloshie) Road

Zone B

Suburb & Areas not specified above

First Party Signs and Billboards (Owner of structure advertising own products,
services, events etc, on own business premises)

LOCAL GOVERNMENT BULLETIN, 26TH JANUARY, 2024				3
Wall or Window or Roof Signs (First Party)				
	Zone	A-1	A-2	
<i>Maximum Area in Square Meters</i>		<i>Fees 2026 GHS</i>	<i>Fees 2026 GHS</i>	
Up to 1.0		72.00	67.00	
Up to 5.0		360.00	335.00	
Up to 10.0		720.00	675.00	
Up to 15.0		1,070.00	1,000.00	
Up to 20.0		1,430.00	1,350.00	
Up to 25.0		1,784.00	1,687.00	
Up to 30.0		2,140.00	2,026.00	
Above 30.0 (Max 36.0)		3,568.00	3,375.00	
Wall or Window or Roof Signs (First Party)				
	Zone	A-3	B	
<i>Maximum Area in Square Meters</i>		<i>Fees 2026 GHS</i>	<i>Fees 2026 GHS</i>	
Up to 1.0		64.00	59.00	
Up to 5.0		320.00	298.00	
Up to 10.0		637.00	600.00	
Up to 15.0		955.00	8,788.00	
Up to 20.0		1,273.00	1,068.00	
Up to 25.0		1,590.00	1,494.00	
Up to 30.0		1,909.00	1,793.00	
Above 30.0 (Max 36.0)		3,180.00	2,987.00	
Projecting Signs (First Party)				
Maximum Area in Square Meters	Zone	A-1	A-2	
<i>Maximum Area in Square Meters</i>		<i>Fees 2026 GHS</i>	<i>Fees 2026 GHS</i>	
Up to 1.0		37.00	34.00	
Up to 5.0		180.00	169.00	
Up to 10.0		357.00	338.00	
Up to 15.0		535.00	506.00	
Up to 20.0		715.00	675.00	
Up to 25.0		893.00	843.00	
Up to 30.0		1,071.00	1,013.00	
Above 30.0 (Max 36.0)		1,784.00	1,687.00	
Projecting Signs (First Party)				
	Zone	A-3	B	
<i>Maximum Area in Square Meters</i>		<i>Fees 2026 GHS</i>	<i>Fees 2026 GHS</i>	
Up to 1.0		32.00	30.00	
Up to 5.0		160.00	149.00	
Up to 10.0		319.00	299.00	
Up to 15.0		478.00	429.00	
Up to 20.0		637.00	598.00	
Up to 25.0		795.00	747.00	
Up to 30.0		955.00	896.00	
Above 30.0 (Max 36.0)		1,591.00	1,493.00	

LOCAL GOVERNMENT BULLETIN, 26TH JANUARY, 2024				3
Freestanding or Sky Signs				
<i>(First Party)</i>	<i>Zone</i>	<i>A-1</i>	<i>A-2</i>	
<i>Maximum Area in Square Meters</i>		<i>Fees 2026 GHS</i>	<i>Fees 2026 GHS</i>	
Up to 1.0		143.00	135.00	
Up to 5.0		715.00	675.00	
Up to 10.0		1,428.00	1,351.00	
Up to 15.0		2,141.00	2,026.00	
Up to 20.0		2,855.00	2,700.00	
Up to 25.0		3,568.00	3,374.00	
Up to 30.0		4,283.00	4,050.00	
Above 30.0 (Max 36.0)		7,136.00	6,748.00	
Freestanding or Sky Signs				
<i>(First Party)</i>	<i>Zone</i>	<i>A-3</i>	<i>B</i>	
<i>Maximum Area in Square Meters</i>		<i>Fees 2026 GHS</i>	<i>Fees 2026 GHS</i>	
Up to 1.0		128.00	120.00	
Up to 5.0		637.00	598.00	
Up to 10.0		1,273.00	1,195.00	
Up to 15.0		1,911.00	1,793.00	
Up to 20.0		2,544.00	2,389.00	
Up to 25.0		3,180.00	2,987.00	
Up to 30.0		3,817.00	3,584.00	
Above 30.0 (Max 36.0)		6,360.00	5,972.00	
Billboards (Third Party)				
	Maximum Area	Zone A-1	A-2	
Designation	Square Meters	Fees 2026 GHS	Fees 2026 GHS	
16 Sheet	6	643.00	596.00	
32 Sheet	12	1,285.00	1,192.00	
40 Sheet	16	1,714.00	1,589.00	
48 Sheet	18	1,927.00	1,789.00	
96 Sheet	36	3,854.00	3,576.00	
ROOFTOP	60	6,423.00	5,957.00	
ROOFTOP-BACKLIT	36	3,854.00	3,576.00	
BACKLIT	18	1,927.00	1,786.00	
DIGITAL ULTRAWAVE	18	5,585.00	5,026.00	
UNIPOLE	108	113,339.00	10,724.00	
Billboards (Third Party)				
	Maximum Area	Zone A-3	B	
<i>Designation</i>	<i>Square Meters</i>	<i>Fees 2026 GHS</i>	<i>Fees 2026 GHS</i>	
16 Sheet	6	551.00	503.00	
32 Sheet	12	1,100.00	1,005.00	
40 Sheet	16	1,465.00	1,341.00	
48 Sheet	18	1,649.00	1,509.00	
96 Sheet	36	3,296.00	3,016.00	
ROOFTOP	60	5,492.00	5,026.00	
ROOFTOP-BACKLIT	36	3,296.00	3,016.00	
BACKLIT	18	1,649.00	1,509.00	
DIGITAL ULTRAWAVE	18	4,468.00	3,910.00	
UNIPOLE	108	97,488.00	9,048.00	

LOCAL GOVERNMENT BULLETIN, 26TH JANUARY, 2024				3
Other Third Party Signs / Advertisement Structures <i>Banners /Bountings (Fee Per Day)</i> Maximum Area in Square Meters Up to 1.0 Sq.Mtr. Up to 5.0 Sq.Mtr. Up to 10.0 Sq.Mtr. Up to 15.0 Sq.Mtr. Up to 20.0 Sq.Mtr. Up to 25.0 Sq.Mtr. Up to 30.0 Sq.Mtr. Above 30 (Max 36.0)	Zone	A-1		A-2
		<i>Fees 2026 GHS</i>	<i>Fees 2026 GHS</i>	
		17.00		15.00
		78.00		62.00
		155.00		125.00
		233.00		187.00
		310.00		249.00
		388.00		310.00
		465.00		373.00
		715.00		572.00
Banners /Bounting (Fee Per Day) <i>Maximum Area in Square Meters</i> Up to 1.0 Sq.Mtr. Up to 5.0 Sq.Mtr. Up to 10.0 Sq.Mtr. Up to 15.0 Sq.Mtr. Up to 20.0 Sq.Mtr. Up to 25.0 Sq.Mtr. Up to 30.0 Sq.Mtr. Above 30 (Max 36.0)	Zone	A-3		B
		<i>Fees 2026 GHS</i>		<i>Fees 2026 GHS</i>
		15.00		12.00
		55.00		47.00
		110.00		94.00
		164.00		140.00
		217.00		187.00
		272.00		233.00
		327.00		280.00
		500.00		429.00
Posters (Fee Per Day) <i>Maximum Area in Square Meters</i> Up to 1.0 Sq.Mtr. Up to 5.0 Sq.Mtr. Up to 10.0 Sq.Mtr. Up to 15.0 Sq.Mtr. Up to 20.0 Sq.Mtr. Up to 25.0 Sq.Mtr. Up to 30.0 Sq.Mtr. Above 30 (Max 36.0)	Zone	A-1		A-2
		<i>Fees 2026 GHS</i>		<i>Fees 2026 GHS</i>
		17.00		14.00
		78.00		62.00
		155.00		125.00
		233.00		187.00
		310.00		249.00
		388.00	310.00	
		465.00	373.00	
		714.00	572.00	
Posters (Fee Per Day) Maximum Area in Square Meters Up to 1.0 Sq.Mtr. Up to 5.0 Sq.Mtr. Up to 10.0 Sq.Mtr. Up to 15.0 Sq.Mtr. Up to 20.0 Sq.Mtr. Up to 25.0 Sq.Mtr. Up to 30.0 Sq.Mtr. Above 30 (Max 36.0)	Zone	A-3		B
		Fees 2026 GHS		Fees 2026 GHS
		12.00		11.00
		55.00		47.00
		110.00		94.00
		164.00		140.00
		217.00		187.00
		272.00		233.00
		327.00		280.00
		500.00		429.00

Wall Drape / Building Wrap

(Per Sq. Meter Per Week)

Zone

Fees 2026 GHS

A-1

12.00

A-2

9.00

A-3

8.00

B

8.00

Bus Shelter

(Maximum Advert Area = 8 Sq.Mtr.s)

Zone

Fees 2026 GHS

A-1

1,163.00

A-2

776.00

A-3

543.00

B

310.00

Group Directional Signs (Per Annum)

Zone

Fees 2026 GHS

A-1

46,539.00

A-2

38,782.00

A-3

31,026.00

B

23,269.00

Median Signs - Light Boxes (Per Box Per Annum)

Zone

Fees 2026 GHS

A-1

621.00

A-2

543.00

A-3

465.00

B

388.00

Flag Poles (Per Flag Pole Per Annum)

Zone

Fees 2026 GHS

A-1

535.00

A-2

465.00

A-3

397.00

B

327.00

Streetlight Pole (Per Light Pole Per Annum)

Zone

Fees 2026 GHS

A-1

535.00

A-2

465.00

A-3

397.00

B

327.00

Item Not Listed Above or Below

(Per Square Meter Per Annum Fee)

Zone

Fees 2026 GHS

A-1

108.00

A-2

100.00

A-3

93.00

B

85.00

Aerial Adverts -Planes, Balloons etc. (Per Day Fee in All Zones)		1,551.00
Police Station, Police Emergency, Fire Station (With Private /Commercial Advert)	Flat Rate	621.00
Police Station, Police Emergency, Fire Station and Other	Fee Based on Size of Advert Using Billboard Rates Community Information (With Private / Commercial Advert)	
Overhead Gantries	Fee Based on Size of Advert Using Billboard Rates	
Road Arches / Overpasses	Fee Based on Size of Advert Using Billboard Rates	
Development and Adoption of Roundabout	Fee Based on Size of Advert Using Billboard Rates	
Directional Signs	Fee Based on Size of Advert Using Billboard Rates	
Bridge Panel	Fee Based on Size of Advert Using Billboard Rates	
Pedestrian Bridge	Fee Based on Size of Advert Using Billboard Rates	
Structures on AMA Designated Spectacular Sites	Fee Based on a Bid / Auction Process	
<i>Fees 2026 GHS</i>		
Transit / Branding Advert	Per Annum Rate	
Big Bus		1,396.00
Mini Bus		1,163.00
Salon Car		776.00
Float/Promotional Event (On The Road)	Fee Per Day	
Trailers, Long Bus		255.00
Medium Size Vans e.g. 2007 Mercedes Benz		225.00
Mini Vans / Small Cars		194.00
FEES		
Other Fees (Signs and Advertisement Structures - All Zones)		
Market / Lorry Parks / Open Space		116.00
Change of Name (Property)		465.00
Change of Name (Business Operating Permit) B.O.P		233.00
Application / Registration Fee (Payable on Form Submission of 5% Permit Fee (Minimum Ghc 25.00)		

Development Site Hoarding

Deposit for Removal (Refundable)

Posters / Banners

Other Structures

Penalty for Defaulters (incl. Unauthorized Installations,

Providing Incorrect Information, late Payment

or Failing to Pay)

Default Charge

Advert/Structure Removal by AMA

AMA Removal Costs

NOTES

1. "Advertisement" means any word, letter, logo, figure, symbol, product-replica, cut-out, picture or combination thereof, relating to: the name or services or products of a business, notice of trade, partnership, individual; or any information, recommendation or exhortation pertaining to a service, product, campaign or event; and "Advertise" and "Advertising" have a corresponding meaning.

2. Fees will be charged and permits will be given in accordance with guidelines that may be issued from time to time by AMA Billboards, Signage and Advertisement Department

3. Fees are chargeable on the owner of, and/or the person advertising on, the signage, billboard or other advertisement structure.

4. Any person whose name appears on an unauthorized sign or whose product or services are advertised on such sign, shall be deemed the owner of such sign and shall be liable for any default fees / charges, until the contrary is proved by that person.

5. Any person that is the owner of land or building on which any unauthorized sign was or is displayed, shall be deemed the owner of such sign and shall be liable for any default fees / charges, until the contrary is proved by that person.

6. A business operating permit is required by any owner of a sign or advertisement structure advertising the products, services, events etc of another person, except where the sign or advertisement structure in the business premises or venue carrying on the business of the advertised products, services, events etc.