

JIRAPA MUNICIPAL ASSEMBLY



FEE FIXING RESOLUTION (FFR)

2023

8.0 SCHEDULE II: REVENUE UPPER LIMITS

8.1 LICENCES/PERMITS

8.1.1 BUSINESS LICENCES

Sub item	CoA Code	Description of Item	Frequency/ Measure	CHARGES	
				Municipal Upper Limit	2023
	1422011	Adinkra Designers/Kente/Smock Weavers & Sellers	Per Annum		
		CAT D - Weavers & Sellers (Medium)		280.00	280.00
		CAT E - Weavers Only (Medium)		160.00	150.00
		CAT F - Sellers Only (Medium)		210.00	140.00
		CAT G - Weavers & Sellers (Small)		210.00	200.00
		CAT H - Weavers Only (Small)		105.00	100.00
		CAT I - Sellers Only (Small)		110.00	100.00
		General Merchant	Per Annum		
		CAT A - Small Provision shop/Drinks or Beer "combined with Mobile money			300.00
		CAT B - Cement/building materials/Motor parts and other General Goods			500.00
		CAT C - Construction works and Other General Goods			600.00
	1422046	Advertising Companies	Per Annum		
		CAT D - Bronze (Below 3 staff)		420.00	280.00
	1422170	Agro Chemical/Farm Inputs Dealers	Per Annum		
		CAT E - Distributors & Retailers		735.00	490.00
		CAT H - Distributors		350.00	230.00
		CAT I - Retailers		315.00	210.00
	1422170	Agro Machine Dealers	Per Annum		
		CAT E - Distributors & Retailers		945.00	630.00
		CAT H - Distributors		490.00	300.00
		CAT I - Retailers		280.00	210.00

	1422032	Akpeteshie (liquor) Dealers	Per Annum		
ii.		Distributors			
		<i>CAT B Medium</i>		280.00	210.00
		CAT C - Small Scale		140.00	100.00
iii.		Home Based/Farm Site			
		CAT A - Pito (daily brewing)		105.00	70.00
iv.		Akpeteshie Sellers Only		126.00	80.00
	1422277	Aluminium Fabricators (Doors/Windows)	Per Annum		
		CAT D		700.00	490.00
		CAT E- Others			200.00
ii.	1422112	Aluminium Pot Dealers ('Dadesen')	Per Annum		
		CAT C - Retailers		158.20	100.00
	1422112	Aluminium Product Retailers	Per Annum		
		Category C - Table Top /Small		105.00	100.00
	1422162	Art Gallery	Per Annum		
		CAT D - Rented space		210.00	140.00
	1422163	Arts & Handicraft Dealers	Per Annum		
		CAT F - Retailers Only		490.00	350.00
		CAT G - Container/Kiosk		420.00	280.00
		CAT H - Table Top		210.00	140.00
	1422164	Auctioning Firms / Agencies / Auctioneers	Per Annum		
		CAT 'D'		490.00	350.00
	1422052	Auto Mechanics/ Electricians/Sprayers Etc.	Per Annum		
i.		Air Condition Mechanics			
		CAT D		126.00	100.00
ii.		Arc Welders			
		CAT B - Light vehicle repairs, Container Shops and Iron Gates		315.00	210.00
iii.		Argon (Aluminium) Welders		210.00	140.00
iv.		Auto Body Repairers			

		CAT C		1,050.00	700.00
		CAT D- Others			300.00
v.		Auto Electricians			
		CAT A - With Battery Charging		140.00	100.00
		CAT B - Without Battery Charging		105.00	70.00
vi.		Auto Mechanics			
		CAT C - Light Duty Trucks (3 to 5 tonnes)		210.00	140.00
		CAT D - Light Duty Vehicles (Below 3 tonnes)		126.00	80.00
ix.		Vulcanisers			
		CAT C - Wheel Balancing and Alignment		105.00	80.00
		CAT D - Tyre Repairs only		84.00	60.00
xiv.		Multiple Service Providers for Auto Works			
		CAT B - Medium Scale		157.50	120.00
		CAT C - Small Scale		126.00	100.00
xv.		Windscreen Repairers			
		CAT 'C'		126.00	80.00
	1422270	Automobile & Part Dealers	Per Annum		
C.	1422270	Bolt and Nut Dealers			
		CAT A - Shop		140.00	100.00
		CAT B - Table Top		126.00	80.00
D.	1422270	Spare Parts Sales Outlets (New)			
		CAT C - Retailers (Medium)		280.00	160.00
		CAT D - Retailers (Small)		126.00	84.00
E.	1422270	Spare Parts Sales Outlets(Second-hand)			
		CAT D - Retailers (Small)		158.20	100.00
		CAT E - Kiosk/Table Top		105.00	70.00
G.	1422270	Tyre/Battery Dealers – Used			
		CAT C - Retail (Medium)		420.00	280.00
		CAT D - Retail (Small)		150.00	100.00

	1422279	Bags and Suitcases Dealers	Per Annum		
		CAT B - Medium		280.00	200.00
		CAT C - Small Scale		140.00	100.00
	1422168	Barbering Shop	Per Annum		
		CAT D - Barbering & Grooming Services		150.00	60.00
		CAT E - Barbering accessory shop		150.00	100.00
	1422009	Bakeries	Per Annum		
		CAT C- Small Scale		210.00	140.00
		CAT D- Others			80.00
		Beads Dealers			
		CAT C - Retailers Only		75.00	50.00
		CAT D - Retailers (Table Top)		45.00	30.00
	1422067	Beer/Wine/Spirits/Soft Drinks Sales	Per Annum		
		CAT D - Retail (Large)		750.00	500.00
		CAT E - Retail (Medium)		450.00	300.00
		CAT F - Retail (Small)		450.00	200.00
		CAT G- Very Small			100.00
	1422133	Bet & Game Centres	Per Annum		
A.		Casino Operations		7,000.00	4,900.00
B.		Sports Betting Operations			
		CAT 'B'		4,620.00	3,080.00
		CAT 'C'		840.00	700.00
		CAT D (Per Machine)		525.00	500.00
	1422010	Bicycles/Tricycles/Motorcycles Dealers (Brand New)	Per Annum		
		CAT D - Tricycles/Motorbiks Only		1,000.00	500.00
		CAT E - Bicycles Only		315.00	200.00
	1422010	Bicycles/Tricycles/Motorcycle Dealers (Second-hand)	Per Annum		
		CAT D - Tricycles/Motobike Only		800.00	400.00
		CAT E - Bicycles Only		300.00	150.00

	1422010	Bicycles/Tricycles/Motorcycles Parts Sales	Per Annum		
		CAT B - Motorbike/Tricycle with Parts		900.00	400.00
		CAT C - Motorbike/Tricycles		500.00	300.00
		CAT D - Bicycle with Parts		210.00	140.00
		CAT E - Bicycles		140.00	100.00
	1422052	Bicycle/ Tricycle/ Motorcycle Repairers (Fitters)	Per Annum		
		CAT A - Tricycle & Motorcycle		84.00	80.00
		CAT B - Motorcycle		83.00	80.00
		CAT C - Bicycle		21.00	20.00
	1422040	Bill Boards/Outdoor Adverts	Dependent on class of access		
i.		Bill Boards (e.g. Road Arches, Unipole spectacular, LEDs, Building wrap or Wall Drape signs, Vehicular Adverts, Banners)	Per m ²		
		CAT C - Class A3 (Along Third Class Access)		72.20	30.00
		Other Adverts			
vi.		Lamp post Adverts (Street Light Poles)	Per Annum	476.00	300.00
vii.		Posters	Per Day	12.60	8.00
viii.		Structures on Designated Spectacular Sites		Fee Based on a Bid / Auction Process	Fee Based on a Bid / Auction Process
ix.		Others (Not categorised above)	Per sq/m per Annum	78.40	50.00
	1422173	Blacksmith	Per Annum	140.00	100.00
		CAT E - Small Scale (Manual design blocks/columns only)		490.00	200.00
		CAT F - Tiles/Pavement Blocks and Terrazzo Works (Chipping)		210.00	140.00
	1422280	Book, Stationery, Office Equipment, Computer & Accessory, etc. Shops	Per Annum		
		CAT E - Book Shops, Stationeries		2,100.00	1,000.00
		CAT F - Stationeries, Office Equipment		1,400.00	800.00
		CAT G - Medium size of CAT E		840.00	400.00
		CAT H - Office Equipment Only		1,050.00	500.00

		CAT I - Stationery Only		490.00	350.00
		CAT J - Books Only		210.00	140.00
		CAT K - Table Top/Truck Pusher		105.00	70.00
	1422273	Boutiques (Including African Wear)	Per Annum		
		CAT D		280.00	200.00
		CAT E		140.00	100.00
	1422113	Bridal Homes	Per Annum		
		CAT 'C'		375.00	250.00
		Butcher's Licence	Per Annum /Per Butcher		
		CAT A - Master Butcher		120.00	120.00
		CAT B - Butcher		80.00	80.00
	1422176	Building Material Dealers	Per Annum		
		Hardware (Distributor/ Wholesaler)			
		CAT D - Wholesaler (Small)		840.00	560.00
		CAT E - Retailers (Medium)			400.00
		CAT F - Retainers (Small)/ Start up Business			200.00
		Finishing/Retail			
		CAT D - Very Small Scale		187.50	125.00
	1422008	Business Centres	Per Annum		
		CAT D - Internet, Word Processing, Printing and Copying Services plus below 11 Work stations		280.00	200.00
		CAT E - Secretarial Services (Word Processing, Printing and Copying Services)		210.00	140.00
	1422178	Car Washing Bay	Per Annum		
		CAT D - Manual Washing (Medium)		354.20	200.00
		CAT E - Manual Washing (Small)		280.00	160.00
	1422181	Contracted Caterers (e.g. School Feeding)	Per Annum		
		CAT D - Above 1,000 pupils		700.00	700.00
		CAT E - Above 500 to 1,000 pupils		560.00	560.00

		CAT F - Up to 500 pupils		420.00	420.00
		CAT G - Below 500 Pupils			300.00
	1422184	Ceramics/Pottery Producers/Sellers	Per annum		
		CAT 'A'		126.00	80.00
		CAT 'B'		84.00	70.00
	1422185	Ceremonial Hiring Services	Per Annum		
		CAT C - Canopies, Chairs, Tables		630.00	400.00
		CAT D - Single Item of CAT 'D'		126.00	80.00
		CAT E - Double Item of CAT 'D'			120.00
	1422187	Cigarette Dealers	Per Annum		
		CAT C - Retailers		1,260.00	840.00
	1422188	Cocoa/ Shea Nut/Cotton Buying Companies	Per Annum		
		CAT C - Small Scale (Agent)		1,400.00	1,000.00
	1422190	Coffee/Cashew Buying Companies	Per Annum		
		CAT C - Small Scale (Agent)		350.00	300.00
	1422115	Cold Storage Facilities	Per Annum		
iii.		<i>Non-Importers with Containerised Cold Storage Facilities (Local)</i>			
		CAT D - Fabricated facility (Retail Large)		315.00	200.00
		CAT E - Fabricated facility (Retail Medium)		157.50	100.00
		CAT F - Fabricated facility (Retail Small)		90.00	60.00
	1422045	Commercial Houses/Departmental Stores/Provision Shop	Per Annum		
		CAT G - Neighbourhood Shops		1,050.00	400.00
		CAT H - Containers/Small Shops		420.00	300.00
		CAT I - Medium of CAT H		126.00	100.00
		CAT J - Small of CAT H		84.00	80.00
		CAT K			50.00
		CAT L			30.00
		CAT M - Table Top			20.00
	1422193	Commercialised State Companies/ Corporations	Per Annum		

		CAT D - District Offices		14,000.00	10,000.00
		CAT E - Local Offices		4,200.00	2,000.00
		Water Tanker Suppliers	Per Annum		
		CAT D - Mobile Polyhtank Water Suppliers (Medium)		187.50	120.00
		CAT E - Mobile Polyhtank Water Suppliers (Small)		112.50	80.00
		CAT F - Others		75.00	60.00
	1422066	Commissioner of Oath/Letter Writers	Per Annum		
		CAT 'A'		126.00	80.00
		CAT 'B'		84.00	50.00
	1422159	Communication Mast Operating Licence	Per Annum /per mast		
		CAT A - 1-10 Masts		2,240.00	2,240.00
		CAT B - 21-30 Masts		1,540.00	1,540.00
		CAT C - 31-40 Masts		1,092.00	1,092.00
		CAT D - Above 40 Masts		728.00	728.00
	1422052	Computer/Accessories/ Office Equipment Repairs	Per Annum		
		CAT C - Small Scale		280.00	160.00
	1422194	Condiments/Confectioneries (e.g. Biscuits, toffees and spices)	Per Annum		
		CAT A - Wholesale		490.00	300.00
		CAT B - Retail		280.00	100.00
		CAT C - Small		105.00	70.00
		CAT D - Table Top			30.00
	1422281	Artisans e.g.Masons, Carpenters, Plumbers, Electricians, Painters, Steel Benders, Tile Layers etc.	Per Annum		
		CAT 'A'		105.00	70.00
		CAT 'B'		52.50	40.00
	1422196	Cooking/Household Utensil Sales	Per Annum		
		CAT 'A'		378.00	250.00
		CAT 'B'		252.00	160.00
		CAT 'C'		126.00	100.00

		CAT E			80.00
		CAT F			50.00
	1422197	Cosmetic/Personal Care/Hair Product Sales	Per Annum		
		CAT C - Retail (Medium)		630.00	350.00
		CAT D - Retail (small)			200.00
		CAT E		126.00	100.00
	1422197	Grains (corn, maizs, millet etc)/Food ingredients	Per Annum		
		CAT C - Retail		200.00	200.00
		CAT D - Retail (small)			50.00
	1422198	Curtains/Carpets etc. Sales	Per Annum		
		CAT 'B'		140.00	100.00
		CAT 'C'		105.00	70.00
	1422199	Dog Licence	Per Annum	21.00	15.00
		CAT C - Exotic & Local		525.00	350.00
		CAT D - Exotic Only		420.00	280.00
		CAT E - Local Only		210.00	140.00
	1422038	Dressmakers/Tailors (Non-Industrial)	Per Annum		
		CAT B - Medium Scale		126.00	120.00
		CAT C - Small scale		105.00	100.00
		CAT D			80.00
	1422119	Drilling Companies	Per Annum		
i.		<i>Mining</i>			
		CAT A - Exploration & Prospecting		37,800.00	25,200.00
		CAT B - Exploration & Prospecting		25,200.00	16,800.00
		CAT C - Ancillary Services		22,680.00	15,120.00
iii.		<i>Water (Borehole)</i>			
		CAT C - Small Scale		2,100.00	1,400.00
		CAT D			800.00
		CAT E - Wells		315.00	200.00

	1422024	Educational Institutions – Private	Per Annum		
A.		Day Care Centres (Early Childhood Development Centres)			
		CAT C		490.00	350.00
		CAT D			200.00
B.		Pre-Tertiary Schools			
i.		Basic School (KG/Primary/Junior High Schools)			
-		National Curriculum Operators			
		CAT B - KG/Primary/Junior High School (Medium)		2,310.00	1,500.00
		CAT C - KG/Primary/Junior High School (Small)		900.00	600.00
		CAT D - KG/Primary (Large)		675.00	450.00
		CAT E - KG/Primary (Medium)		375.00	250.00
		CAT F - KG/Primary (Small)		275.00	150.00
ii.		Secondary Level (Senior High/Technical/ Vocational Schools)			
		CAT B - Medium		2,100.00	1,000.00
		CAT E - Small		1,400.00	800.00
iii.		Basic to Secondary School			
		CAT B - Medium		4,200.00	2,000.00
iv.		Specialised Schools (Remedial School)			
		CAT D			300.00
C.		Tertiary Schools			
		CAT D - Academy Training		2,100.00	1,400.00
D.		Training & Vocational Institutions (Media, Construction, Fashion, Floral, Catering, Cosmetology & Wellness, etc.)			
		CAT 'C'		840.00	550.00
		CAT 'D'		630.00	400.00
E.		Other Facilities			
i.		Media Schools		378.00	250.00
ii.		Computer Schools/ Training Centre			

		CAT C - Local (Small)		630.00	350.00
	1422204	Egg Dealers	Per Annum		
		CAT B - Retail Shops		140.00	100.00
		CAT C - Mobile Retail		126.00	80.00
	1422205	Electrical Appliances (New & Second-hand)	Per Annum		
		CAT D - Retailers - (Small)		1,680.00	600.00
		CAT E		280.00	200.00
	1422207	Electronic/Home Appliances/Shops (New & Second Hand)	Per Annum		
		CAT G - Retailers (Shops and Containers - Small)		1,260.00	600.00
		CAT H - Retailers (Table Top - Medium)		630.00	300.00
		CAT I - Retailers (Table Top - Small)		210.00	150.00
	1422207	Electronic/Home Appliance Parts Dealers	Per Annum		
		CAT 'I'		210.00	150.00
	1422247	Energy Suppliers/Dealers	Per Annum		
A.		Power & Energy Dealers			
		CAT D - Distribution (GRIDCO)		100,000.00	100,000.00
		CAT E - Retailers (ECG, NEDCO)		5,000.00	5,000.00
	1422213	Fabric Dealers – Sales	Per Annum		
		CAT D - Retail		280.00	160.00
		CAT E		105.00	100.00
	1422282	Feed Sellers (Poultry, Pets, Fish etc.)	Per Annum		
		CAT C - Retailers		126.00	100.00
	1422044	Financial Institutions (Banking)	Per Annum		
		BOG		60,000.00	40,000.00
		Development Banks		37,500.00	20,000.00
		Universal Banks			
		CAT B - Branch Office		15,000.00	10,000.00

		CAT C - Agency		4,500.00	3,000.00
		Special Deposit Taking Institutions (SDIs)			
		Savings and Loans Compnies & Finance Houses			
		CAT D - Mobilisation Ccentre		525.00	500.00
		CAT E - Loan/Business Centre		300.00	250.00
		Other Financial Institutions			
		Microfinance Companies (Deposit Taking)			
		CAT A - Head Office		1,875.00	1,200.00
		CAT B - Branch		750.00	500.00
		Microcredit/Money Lenders			
		CAT B - Branch		750.00	500.00
		Rural & Community Banks			
		CAT A - Head Office		1,125.00	1,000.00
		CAT B - Branch		562.50	400.00
		CAT C- Agency		375.00	300.00
		CAT D - Mobilisation Ccentre		187.50	120.00
		Mobile Money Operator			
		CAT A - New Registration			150.00
		CAT B - Renewals			100.00
		FINTECH (ATM)			
		Stand Alone ATMs		750.00	500.00
	1422044	Insurance Companies	Per Annum		
		Non-Life Insurance			
		CAT C - Agency Office		4,200.00	2,000.00
		CAT D			1,000.00
		Life Insurance			
		CAT C - Agency Office		1,500.00	1,000.00

		CAT D - Local Large Scale		420.00	250.00
		CAT E - Local Medium Scale		280.00	180.00
		CAT F - Local Small Scale		140.00	100.00
		Footwear Dealers			
ii.		Footwear Sales - New			
		CAT 'B' Medium (Handmade)		150.00	120.00
		CAT 'C' Small (Handmade)		112.50	100.00
iii.		Footwear Sales - Used			
		CAT 'B'		150.00	100.00
		CAT 'C'		112.50	90.00
		Footwear Repairers (Cobblers)			
		CAT 'A'		105.00	40.00
		CAT 'B'		52.50	30.00
B.	1422123	Funeral – Undertaker’s Licence		1,050.00	500.00
	1422160	Game Viewing/Commercial TV Viewing Centres	Per Annum		
		CAT C - Small Scale		308.00	200.00
		Gas Cylinder/ Stoves & Accessory Dealers			
		CAT B - Medium Scale		150.00	100.00
		CAT C - Small Scale		75.00	60.00
	1422218	General Goods - Sales (e.g. Generator, Water pump, Chain saw, etc.)	Per Annum		
		CAT C - Small Scale		1,050.00	500.00
		CAT D - Individuals		770.00	300.00
	1422222	Hair & Beauty Service Providers	Per Annum		
		CAT D		280.00	160.00
		CAT E		140.00	100.00
		CAT F			80.00
		CAT G			40.00
	1422026	Health Facilities – Private	Per Annum		

iii.		General Hospitals/Clinics			
		CAT D - Occupational Therapy Clinics		840.00	300.00
vi.		Maternity Homes			
		CAT B - General Services		224.00	150.00
viii.		Licensed Herbal Medicine Units			
		CAT D - Clinic Only (Local)		1,260.00	500.00
		CAT E - Medicine Producers Only (Local)		1,190.00	400.00
		CAT F - Herbal Shops (Local)		490.00	300.00
		CAT G - Shop on wheel (Mobile)		770.00	200.00
	1422223	Ice Cream/Yoghurt Dealers	Per Annum		
		CAT E - Retail		490.00	250.00
		CAT F			100.00
	1422224	Interior/Event Decorators	Per Annum		
		CAT C - Individuals		280.00	160.00
	1422226	Jewellery Repairers (watches/bracelets, etc.)	Per Annum		
		CAT 'B'		105.00	50.00
	1422286	Leather Works Dealers (Other Non-footwear products)	Per Annum		
		CAT C - Producers (Handmade Medium)		420.00	200.00
		CAT D - Sales/Others		150.00	100.00
		CAT E			50.00
	1422228	Livestock Farms	Per Annum		
		CAT D - Small-sized		630.00	350.00
		CAT E - Very Small-sized		210.00	150.00
	1422016	Lottery Business Operators	Per Annum		
		CAT D - Lotto Receiver		840.00	400.00
	1422050	Mattress/Foam Products Dealers	Per Annum		
		CAT C - Retailers (Medium Scale)		630.00	300.00

		CAT D - Retailers (Small Scale)		350.00	200.00
		CAT E- Small/Startups			100.00
	1422229	Media Houses	Per Annum		
A.	1422229	Electronic Media (Radio) Operators			
		CAT D - Community		1,050.00	700.00
		CAT G - Recording Studios (Small)		105.00	70.00
		CAT I - Information Centres (Rural)		210.00	140.00
	1422285	Metal Fabricators	Per Annum		
		CAT D - Canopies and Scaffolding		840.00	400.00
		CAT E - Pot, Coal pots and Sheet moulders		420.00	200.00
		CAT F - Chairs and beds, etc.		315.00	200.00
	1422051	Milling Businesses (For Food)	Per Annum		
		CAT B - 2-3 Machines		126.00	100.00
		CAT C - 1 Machine Only		63.00	50.00
	1422231	Mineral Water Producers	Per Annum		
		CAT C - Sachet Water		1,050.00	400.00
		CAT D			300.00
	1422232	Mineral Water Distribution/Sales	Per Annum		
		CAT D - Retail (Medium)		126.00	100.00
		CAT E - Retail (Small)		49.00	30.00
	1422235	Mobile Phone & Accessories Sales/Assembling/Repairs	Per Annum		
		CAT C - Retail/Repairs		630.00	200.00
		CAT D - Retail Only		350.00	100.00
		CAT E - Repairs Only		280.00	80.00
		CAT F - Repairs Only (Small)		182.00	50.00
		Mother Care Shops	Per Annum		
		Retail			
		CAT C - Small Scale		100.00	100.00

		CAT D			80.00
	1422127	Non-Governmental Institutions (Renewal)	Per Annum		
		CAT B - Local NGOs/CSOs/ FBOs		210.00	200.00
		CAT C - Community NGOs/CSOs /FBOs		105.00	100.00
	1422241	Pharmaceutical Companies	Per Annum		
A		Pharmacies			
		CAT D - Retail		2,100.00	1,000.00
		CAT E			500.00
B		Over the Counter Medicine Sellers (OTCMs) (Licenced Chemical Shops)		315.00	300.00
	1422047	Photographers / Video Operators	Per Annum		
		CAT D - Photo Shops/Studio		280.00	160.00
		CAT E - Individual video and photography operators		126.00	60.00
	1422246	Poultry Farms	Per Annum		
		CAT C - Up to 1000 Birds		420.00	300.00
		CAT D - Up to 500 Birds		210.00	200.00
	1422025	Professional Firms/Individuals	Per Annum		
i.		(Architectural, Auditing, Accounting, Engineering, Legal Firms etc.)			
		CAT D - Local		2,100.00	1,000.00
		CAT E - Partnership		1,400.00	800.00
		CAT G - Others		630.00	300.00
	1422013	Quarry/Sand Operators	Per Annum		
		CAT C - Sand Winning		630.00	350.00
		CAT D - Stone, Laterite & Gravels Contractors		490.00	300.00
		CAT E - Manual Stone Crackers/Labourers		84.00	50.00
	1422052	Refrigerator/Air Condition Mechanics	Per Annum		
		CAT 'B'			100.00
		Satellite TV/Dish Installation Dealers			
		CAT 'C'		315.00	200.00

		CAT 'D'			100.00
	1422141	Scrap Metal Dealers	Per Annum		
		CAT C - Small Scale (Collection Points)		770.00	600.00
		CAT D - Very Small Scale (Collection Points)		420.00	400.00
		CAT E - Individual Collectors		189.00	100.00
	1422015	Service/Filling Stations	Per Annum		
		CAT D - Fuel, and Washing Bay		5,775.00	4,500.00
		CAT E - Fuel Only		4,900.00	4,000.00
		CAT F - Surface Tank Points		770.00	700.00
		CAT G - Sale of Lubricants		210.00	200.00
		CAT H - Kerosene		420.00	400.00
		CAT J - LPG Retail Points		1,260.00	1,200.00
		CAT L - LPG Only (Small)		1,050.00	1,000.00
		Telecommunication Companies	Per Annum		
i.		Internet (Data) Services Providers			
		CAT 'C'		1,260.00	800.00
ii.		Phone and Internet Services Providers			
		CAT D - Outsourced Service Centres (Retail Shops)		12,600.00	5,000.00
		CAT E - Warehouses		15,750.00	8,000.00
iii.		Tower Infrastructure & Companies		12,600.00	5,000.00
	1422283	Tourism Licenced Facilities	Per Annum		
A.		Accommodation Facilities			
i.		Hotels/ Beach Resorts/ Motels/ Apartments			
		CAT A - Five Star		14,000.00	13,000.00
		CAT B- Four Star		12,600.00	10,000.00
		CAT C - Three Star		3,500.00	3,000.00
		CAT D - Two Star		1,050.00	1,000.00
		CAT E - One Star		840.00	800.00

ii.		Guest Houses (4-9 Rooms)		770.00	500.00
		Guest Houses (10 Rooms and more)			700.00
iv.		Hostels (Private):			
		CAT C - 11-20 Beds		1,260.00	1,000.00
		CAT D - Up to 10 Beds		980.00	600.00
C.		Body Building Gyms			
		CAT C - Small Scale		210.00	200.00
D.		Food & Beverage (Eating/Catering Houses)			
i.		Formal Catering Services			
		Restaurants			
		CAT A		2,800.00	500.00
		CAT B		1,200.00	400.00
		CAT C			300.00
		Fast Food			
		CAT C Grade 2		1,600.00	200.00
		CAT D Grade 3		600.00	100.00
ii.		Informal Catering Services			
-		Traditional Catering Establishments (chop bars)			
		CAT A - Grade 1		630.00	300.00
		CAT B - Grade 2		350.00	200.00
		CAT C - Grade 3			100.00
-		Drinking Bars			
		CAT A - Grade 1, With Food		1,050.00	400.00
		CAT B - Grade 2, With Food		490.00	300.00
		CAT C - Grade 3, Only Bar			200.00
		CAT C - Grade 4, Only Bar			100.00
-		Local Fast Food Vendors			
		CAT A - Grade 1		462.00	250.00

		CAT B - Grade 2		463.00	200.00
		CAT C - Grade 3			100.00
E.		Multi-Purpose Facilities			
ii.		Event Centre/ Conference Hall			
		CAT D - Club Houses		750.00	500.00
F.		Nightclubs and Theatres			
	1422129	Transport Companies	Per Annum		
	1422130	Transport Unions (Lorry park Operations)	Per Annum		
		CAT 'C'		1,260.00	300.00
	1422052	TV & Radio Repairers	Per Annum	126.00	80.00
	1422042	Used Clothing Sales ('Second Hand')	Per Annum		
		CAT D - Retailers (Containers/Kiosks/Table tops)		420.00	150.00
		CAT E - Retailers (Table tops)		210.00	100.00
		CAT F			60.00
	1422265	Utility Vendors (Electricity)	Per Annum		
		CAT 'A'		490.00	490.00
		CAT B		350.00	350.00
	1422139	Wood Fuel	Per Annum		
		CAT A - Charcoal Producers		280.00	280.00
		CAT C - Firewood Sellers (Medium)		126.00	100.00
		CAT D - Firewood Sellers (Small)		63.00	40.00
		CAT E - Charcoal Sellers		63.00	40.00
		Wood Works Related Businesses	Per Annum		
B	1422179	Carpentry Workshops			
		CAT B - Furniture Medium Scale		280.00	200.00
		CAT D - Furniture (Small)		126.00	100.00
		CAT E - Minor Works		84.00	50.00
C	1422191	Casket & Coffin Dealers			
		CAT D - Sales Outlets		140.00	100.00

		CAT E - Manufacturers Only		126.00	100.00
E	1422019	Lumber Business (Including Saw Mill)			
		CAT 'C'		4,200.00	600.00
		CAT 'D'		2,100.00	400.00
G	1422245	Plywood Sellers			
		CAT 'C'		420.00	300.00
		CAT 'D'		350.00	200.00
		Electrical Materials			
		CAT A			300.00
		CAT B			200.00
		CAT C			100.00
		CAT D			60.00
		Plumbing Materials			
		CAT A			200.00
		CAT B			100.00
		CAT C			80.00
		CAT D			60.00
		Certificate Re-issued			
		Loss/Missing/Damage			50.00

8.0 SCHEDULE II: REVENUE UPPER LIMITS						
8.1 LICENCES/PERMITS						
8.2 PERMITS						
Main Item	Sub Item	CoA Code	Item Description	Frequency/ Measure	CHARGES	
					MUNICIPAL UPPER LIMIT	2023
			DEVELOPMENT AND BUILDING PERMITS	Per Project		
			DEVELOPMENT /PLANNING PERMITS	Per Project		
1		1412004	FORMS			
	i.	1412004	Development Permit Application Form		140.00	50.00
	ii.	1412004	All Other Forms (e.g. Temporary Structures, Demolition, Renovation etc.)		70.00	25.00
2			BUILDING PROCESSING FEE (Non-Refundable Deposit)			
	i.	1412032	Residential			
			1-5 Bedroom/Bungalow			150.00
			Single storey/non-Decked residential development/Compound House		300.00	200.00
			2 storey residential development		550.00	300.00
			3 storey residential development (below a gross floor area of 450m ²)		600.00	350.00
			3 storey and above residential development (Above gross floor area of 450m ²)	300 + 30% of 300 per gross floor area of 450m ²	300+30% of 300 per gross floor area of 450m ²	
			Apartments	Per Unit	300.00	190.00
			PLOTE AND UNCOMPLETED BUILDING			
			Uncompleted Building			80.00
			Undevelop plote of Land			50.00
	ii.	1412032	COMMERCIAL			
	-		Filling Station / Gas Station		1,300.00	900.00

-		Shops			
		Up to 2 storey shops development		300.00	300.00
		Shops development (below a gross floor area of 450m ²)		320.00	210.00
		Shops development (above gross floor area of 450m ²)		320 + 30% of 320 per gross floor area of 450m ²	
-		Hotels			
		1 Storey Hotel building		487.00	300.00
		2 Storey Hotel building		550.00	350.00
		Storey Hotel building		650.00	450.00
		Building (above a gross floor area of 450m ²)		650 + 30% of 650 per gross floor area of 450m ²	
-		Restaurants			
		Single storey restaurant		400.00	250.00
		2 storey restaurant		500.00	300.00
		3 storey restaurant		600.00	400.00
		Building with gross floor area above 450m ²		600 + 30% of 600 per gross floor area of 450m ²	
-		Multi-storey parking facility			
		2 storey parking facility		700.00	400.00
		3 storey parking facility		750.00	500.00
		Parking facility (above a gross floor area of 450m ²)		750 + 30% of 750 per gross floor area of 450m ²	
-		Banking hall			
		1 storey Banking hall		550.00	350.00
		2 storey Banking hall		750.00	500.00
		3 storey Banking hall		1,000.00	750.00
		Banking hall with a gross floor area above 450m ²		1000 + 30% of 1000 per gross floor area of 450m ²	
-		Radio/TV station building			
		1 storey building		550.00	350.00
		2 storey building		750.00	500.00
		3 storey building		900.00	600.00

		Building with gross floor area above 450m ²		900 + 30% of 900 per gross floor area of 450m ²	
	-	Telecommunication Mast		6,500.00	6,500.00
	iii.	CIVIC AND CULTURAL			
	-	Offices			
		Up to 2 storey office		450.00	300.00
		3 storey office		600.00	400.00
		Building with gross floor area above 450m ²		600+ 30% of 600 per gross floor area of 450m ²	
		Churches/mosque			
		1 storey		350.00	200.00
		2 storey		500.00	300.00
		3 storey		600.00	400.00
		Building with gross floor area above 450m ²		600 + 30% of 600 per gross floor area of 450m ²	
	-	Hospital/Clinic/Laboratory			
		1 storey Hospital/clinic/laboratory		450.00	300.00
		2 storey Hospital/clinic/laboratory		700.00	400.00
		3 storey Hospital/clinic/laboratory		800.00	500.00
		Building with gross floor area above 450m ²		800 + 30% of 800 per gross floor area of 450m ²	
	iv.	FACTORIES/INDUSTRIAL BUILDINGS			
	-	Ware house (storage only)			
		1 storey Ware house (storage only)		350.00	250.00
		2 storey Ware house (storage only)		450.00	300.00
		3 storey Ware house (storage only)		550.00	350.00
		Building with gross floor area above 450m ²		550 + 30% of 550 per gross floor area 450m ²	
	-	Ware house and Office			
		1 storey Ware house and Office		450.00	300.00
		2 storey Ware house and Office		525.00	350.00
		3 storey Ware house and Office		675.00	450.00
		Building with gross floor area above 450m ²		675 + 30% of 675 per gross floor area of 450m ²	

	-	Ware house and Residence			
		1 storey Warehouse & Residence		450.00	300.00
		2 storey Warehouse & Residence		550.00	350.00
		3 storey Warehouse & Residence		700.00	450.00
		Building with gross floor area above 450m ²		700 + 30% of 700 per gross floor area of 450m ²	
	-	Factories			
		Up to 2 storey factory		7,000.00	4,500.00
		Up to 3 storey factory		900.00	600.00
		Factory with gross floor area above 450m ²		900 + 30% of 900 per gross floor area of 450m ²	
	-	Industrial complex			
		Up to 2 storey industrial complex		900.00	600.00
		Up to 3 storey industrial complex		1,300.00	900.00
		Industrial Complex with gross floor area above 450m ²		1300 + 30% of 1300 per gross floor area of 450m ²	
	v.	EDUCATION (PRIVATE)			
	-	Pre-school			
		1 storey pre-school		300.00	200.00
		2 storey pre-school		350.00	250.00
		3 storey pre-school		450.00	300.00
		Building with gross floor area above 450m ²		450 + 30% of 450 per gross floor area of 450m ²	
	-	Basic School			
		1 storey basic school		375.00	250.00
		2 storey basic school		540.00	360.00
		3 storey basic school		750.00	500.00
		Building with gross floor area above 450m ²		750 + 30% of 750 per gross floor area of 450m ²	
	-	Second Cycle School			
		1 storey second cycle school		750.00	500.00
		2 storey second cycle school		900.00	600.00
		3 storey second cycle school		1,000.00	750.00
		Building with gross floor area above 450m ²		100 + 30% of 1000 per gross floor area of 450m ²	

	-		Basic and second cycle			
			1 storey basic and second cycle school		1,000.00	750.00
			2 storey basic and second cycle school		1,300.00	900.00
			3 storey basic and second cycle school		1,500.00	1,000.00
			Building with gross floor area above 450m ²		1500 + 30% of 1500 per gross floor area of 450m ²	
	-		Vocational/Technical			
			1 storey vocational/technical school		1,000.00	750.00
			2 storey vocational/technical school		1,300.00	900.00
			3 storey vocational/technical school		1,500.00	1,000.00
			Building with gross floor area above 450m ²		1500 + 30% of 1500 per gross floor area of 450m ²	
	-		Tertiary			
			1 storey private tertiary school building		1,800.00	1,200.00
			2 storey private tertiary school building		2,000.00	1,500.00
			3 storey private tertiary school building		3,000.00	2,000.00
			Building with gross floor area above 450m ²		3000 + 30% of 3000 per gross floor area of 450m ²	
	-		Driving Schools			
			1 storey private driving school		1,000.00	750.00
			2 storey private driving school		1,300.00	900.00
			3 storey private driving school		1,500.00	1,000.00
			Building with gross floor area above 450m ²		1500 + 30% of 1500 per gross floor area of 450m ²	
	vi.		OPEN SPACE & RECREATIONAL DEVELOPMENT			
			Sports complex		1,800.00	1,200.00
			Events centre		1,300.00	900.00
	-		Commercial - Telecommunication Mast		7500.00	7500.00
	-		Mixed Use		1500.00	1000.00
	-		Recreational Development		900.00	600.00
	-		Renovation/Rehabilitation/Refurbishment		1125.00	750.00
	-		Hoarding		375.00	250.00
	-		Demolition		750.00	250.00

	-		Fence Wall Only		375.00	250.00
	-		Approval In Principle (AIP)	One Time Payment	10,000.00	10,000.00
	-		Certificate of Habitation/Occupancy		375.00	250.00
	vii.	1412032	Validation of Spatial Data	One Time Payment		
	-		Site Plan Extract			
			0.16 acre		105.00	70.00
			0.17 acre - 0.32 acre		270.00	180.00
			0.33 acre - 1 acre		450.00	300.00
			Above 1 acre		630.00	420.00
			Quick Search (Endorsed)		150.00	150.00
	-		Zoning Comments			
			0.16 acre		180.00	120.00
			0.17 acres - 0.32 acre		270.00	180.00
			0.33 acre - 1 acre		450.00	300.00
			Above 1 acre		630.00	420.00
	-		Surveying/Demarcation			
			0.16 acre		270.00	180.00
			0.17 acre - 0.32 acre		450.00	300.00
			0.33 acre - 1 acre		675.00	480.00
			Above 1 acre		900.00	600.00
3		1412033	BUILDING PERMIT CHARGES			
	A.	1412033	New Development			
	i.		Building/Permanent Structure	Cost of construction per meter square	0.63%	0.63%
	ii.		Hoarding Permit (only)	Per Linear Metre	4.00	3.00
	iii.		Fence Wall Permit (only)	Cost of construction per meter square	0.63%	0.63%
	iv.		Mast Permit (Installation)	One Time Payment	24,000.00	24,000.00

			15 Metres		18,000.00	18,000.00
			30 Metres		20,000.00	20,000.00
			35 Metres		30,000.00	30,000.00
			Above 35 Metres		32,500.00	32,500.00
	B.	1412033	Building Permit Renewal (upon expiration of original permit/extension of time)			
	i.		Residential	Per Case		
			CAT A - 1-3 Bedroom			100.00
			CAT B - 4-6 Bedroom			250.00
			CAT C - 5 Bedroom & Above			400.00
			Mixed Used (Residential & Commercial)			
			No. of Rooms + (50.00 per Store room)			
	ii.		Commercial		1000.00	750.00
	iii.		Factories/ Industrial		3000.00	2000.00
	iv.		Civic & Cultural		1500.00	1000.00
	v.		Recreational Development		1800.00	1200.00
	vi.		Private Educational	900.00	600.00	
			Private Health		600.00	
	vii.		Renewal for Temporary Structures			
			Container			80.00
			Kiosk			50.00
			Shed			30.00
	C.	1412033	Permit to repair/renovate/ rehabilitate/ refurbish			
	i.		Telecommunication Mast	Per Installation	5,000.00	5,000.00
	ii.		Permanent Structures	Cost of construction	0.40%	0.40%
	D.	1412033	Temporary Structure Permit (Constructional Site)	Per meter square	37.50	25.00
	E.	1412033	Temporary Structure Permit	Per meter square		
	i.		Containers		84.00	80.00
	ii.		Wooden Kiosks/Sheds		42.00	30.00

	F.	1412033	Billboards	Per meter square		
	i.		Road Arch			
			CAT A - Class A1 (Along First Class Access)		112.50	75.00
			CAT B - Class A2 (Along Second Class Access)		75.00	50.00
			CAT C - Class A3 (Along Third Class Access)		37.50	25.00
	ii.		Unipole Spectacular			
			CAT A - Class A1 (Along First Class Access)		150.00	100.00
			CAT B - Class A2 (Along Second Class Access)		112.50	75.00
			CAT C - Class A3 (Along Third Class Access)		75.00	50.00
	iii.		LEDs			
			CAT A - Class A1 (Along First Class Access)		225.00	150.00
			CAT B - Class A2 (Along Second Class Access)		150.00	100.00
			CAT C - Class A3 (Along Third Class Access)		75.00	50.00
	iv.		Building Wrap/Wall Drapes			
			CAT A - Class A1 (Along First Class Access)		56.25	40.00
			CAT B - Class A2 (Along Second Class Access)		37.50	25.00
			CAT C - Class A3 (Along Third Class Access)		18.75	15.00
	v.		Vehicular Adverts			
			CAT A - Class A1 (Along First Class Access)		15.00	10.00
			CAT B - Class A2 (Along Second Class Access)		11.25	7.00
			CAT C - Class A3 (Along Third Class Access)		3.75	2.00
	vi.		Banners			
			CAT A - Class A1 (Along First Class Access)		15.00	10.00
			CAT B - Class A2 (Along Second Class Access)		11.25	7.00
			CAT C - Class A3 (Along Third Class Access)		7.50	5.00
	vii.		Other Adverts			
	-		Bus Stop Shelters			
			CAT A - Class A1		750.00	500.00

8.0 SCHEDULE II: REVENUE UPPER LIMITS

8.3 FEES

Main Item	Sub item	CoA Code	Description of Item	Frequency/ Measure	CHARGES	
					MUNICIPAL UPPER LIMIT	2023
2		1423839	Business/Product Promotion	One Week	490.00	350.00
4		1423012	Conservancy (Sanitary Services)			
	i.		Franchised			
			Public Toilet Operators	Per VISIT		0.30
			WC & Other Technologies	Per Visit	2.10	1.00
			KVIP	Per Visit	1.05	0.50
	ii.		Assembly Operated			
			Public Toilet	Per Visit	1.40	0.50
			Public Bathhouse			
			- No shower	Per Visit	1.40	0.50
			- With shower	Per Visit	2.10	1.00
			Public Urinals	Per Visit	0.70	0.20
5		1423861	Environmental Health Inspection and Certification fee	Per Visit		
	i.		Application Forms		8.40	8.00
	ii.		Suitability (Health) Certification			
			CAT A - Water Producers/Food Processing Vendors			
	-		Medium Scale		126.00	50.00

	-		Small Scale		75.00	20.00
			CAT B - Hotels/Guest Houses/ Restaurants/Hostels/Private Schools		630.00	300.00
			CAT C - Chop and Drinking Bars		210.00	100.00
6		1423862	Export/Conveyance			
	i.		Animals			
			Cow (Foreign Heardsmen)	Per animal	15.75	10.00
			Cow (Local Heardsmen)	Per animal	16.80	8.00
			Sheep, Goats, Pigs, Donkey, Dog etc.	Per animal	8.40	4.00
			Birds	Per bird	2.80	1.00
			Fish	Per basket	4.20	1.50
			Bush Meat	Per animal	4.20	2.00
	iii.		Bamboo	Per 100 Culms	21.00	15.00
	v.		Charcoal	Per bag	22.50	10.00
	viii.		Firewood			
			- Articulated Truck	Per load	77.00	50.00
			- Mummy Truck	Per load	49.00	40.00
			- Kia Truck	Per load	35.00	30.00
			- Abossey Okai macho motor king/ Donkey Cart	Per load	14.00	10.00
	ix.		Fruits (Banana, Mango, Pawpaw, Pineapple, Pear, Oranges etc.)	Per crate/bag/ basket	5.60	2.00
			Cereals (millet, sorghum, maize, beans, guinea corn etc.)			
			Maxi bag		7.50	5.00
			Mini bag		3.75	2.00
	x.		Coconut			
			- Kia Truck	Per load	225.00	225.00
	xii.		Milled Foods (Corn dough, Cassava dough, Groundnut paste, Gari etc.)	Per bag/ Per container	8.40	2.00
	xiv.		Stones/Quarry/Gravel Products			
			- Above 7 Tonnes	Per load	75.00	60.00

		- 6 to 7 Tonnes	Per load	52.50	40.00
		- Up to 5 Tonnes	Per load	35.00	30.00
xv.		Sand			
		- Above 7 Tonnes	Per load	35.00	20.00
		- 6 to 7 Tonnes	Per load	25.20	15.00
		- Up to 5 Tonnes	Per load	21.00	10.00
		Smoked Meat/Fish	Per Bag	111.00	30.00
			Small Bag	75.00	10.00
xvi.		Roots and Tubers			
		<i>Yam</i>			
		- Count	100 pieces	15.00	10.00
		- Articulator Truck	Per load	225.00	50.00
		- Mummy Truck	Per load	75.00	40.00
		- Kia Truck	Per load	60.00	30.00
		- 'Abossey Okai macho'	Per load	40.00	20.00
		- 'Motor king'	Per load	35.00	15.00
		<i>Cocoyam, Cassava, Potato, etc.</i>			
		CAT A	Per Maxi bag	7.00	4.00
		CAT B	Per Mini bag	7.00	3.00
xvii.		Vegetable dealers	Per bag/crate/ basket	4.20	0.50
xviii.		Palm Oil, Coconut Oil, Groundnut Oil	Per gallon (4.5 Litres)	7.00	0.50
xix.		Shea Nuts	Per Maxi bag	210.00	20.00
		Shea Nuts	Per Mini Bag	157.50	10.00
xx.		Shea Butter	Per tonne	37.80	5.00
xxi.		Off-Loading/Landing Fee			
		CAT A - Articulator Truck		350.00	100.00

			CAT B - Cargo trucks & Buses		280.00	50.00
7		1423243	Hawkers' Fee	Per Day		
			CAT A - Barbers		9.80	2.00
			CAT B - Used Shoe Sellers		12.60	2.00
			CAT C - Used Clothe Sellers		12.60	2.00
			CAT D - Herbal Medicine Sellers		7.00	2.00
			CAT E - Watch/Necklace Sellers		9.80	2.00
			CAT F - Confectionary Sellers		7.00	2.00
			CAT G - Cloth and Material Sellers		15.40	3.00
			CAT H - Leather Product Sellers		7.00	2.00
			CAT I - Foodstuff Sellers		7.00	2.00
			CAT J - Others		7.00	3.00
8		1423246	Information Van Hiring (Assembly's)	Per Use		
			CAT A - Public Use		280.00	50.00
9			ICT Centre Operations (Assembly's)			100.00
10		1423863	Lorry Park Fee			
	i.		Commercial Vehicles	Per day		
			Taxi		5.60	1.00
			Mini Bus Up to 12-23 seater		7.00	3.00
			Bus/Kia Up to 24-33 seater		8.40	4.00
			Bus/Kia (33 seater +)		9.80	5.00
			Articulated truck		9.80	6.00
			Tipper truck		2.80	2.00
			Rig Saw (Yellow Tricycle)		1.40	1.00
			Non-Lorry Park Mobile Vehicles (e.g. Taxi)		7.00	1.00
			Wheel Cart /Trolley		0.70	0.50
12		1423001	Market Tolls (Daily/Night)	Per day/night		

			CAT F		3.00	2.00
			CAT G		2.00	1.00
14		1422029	Mobile Sales Vans (Per Vehicle)	Per Day	4.20	2.00
15		1423015	On-Street Parking			
			All Vehicle Types	Up to First 3 hours	15.00	10.00
			All Vehicle Types	Additional time (per hour)	10.00	5.00
			Company parking	Per Day	21.00	10.00
			Shop Owners Parking	Per week	35.00	5.00
17		1423201	Sale of Contract Documents (All categories) –	One Time Payment		
			CAT A - Above 550,000 (Approved by Regional Tender Review Committee)		1,000.00	1,000.00
			CAT B - Above 75,000 - 550,000 (Approved by Entity Tender Committee)		500.00	500.00
			CAT C - Up to 75,000 (Approved by Entity Head)		300.00	300.00
18		1423737	Search Fee (General Information)		100.00	100.00
19			Slaughter			
			CAT A- Slaughter of Cow/Donkey		63.00	10.00
			CAT B - Slaughter of Sheep/Goat/ Pig		28.00	5.00
21		1423866	Special Registration Fee			
	A	1423866	Mining Companies' Registration	Onetime Payment		
			CAT B - Medium Scale		17,325.00	17,325.00
			CAT C - Small Scale		14,000.00	14,000.00
			CAT D - Prospecting		12,600.00	12,600.00
			CAT E - Publication		7,350.00	7,350.00
			CAT F - Publication (Quarry)	Per publication/ location	49.00	35.00
			CAT G - Salt Mining		1,260.00	840.00
	B	1423866	Non-Governmental Institutions' Registration	Onetime Payment		
			CAT A - International NGOs/CSOs		490.00	350.00
			CAT B - Local NGOs/CSOs		420.00	250.00

			CAT C - Community CSOs/CSOs		140.00	80.00
24		1423865	Waste Management	Per Trip		
	A	1423865	Dislodgement of Liquid Waste			
			Dislodging		800.00	800.00
			Tipping Fee (Liquid Waste)		100.00	100.00
25		1423867	Road Block	Per day		
			Collector Access		750.00	500.00
			Local Access		448.00	294.00
26		1430022	Towing Charges	Per case		
			Private Vehicles (e.g. Saloon/4x4/SUVs)		270.00	180.00
			Light Heavy Vehicles (Kia Trucks and Buses)		350.00	250.00
			Dump Trucks (Tipper Trucks)		450.00	300.00
			Heavy Duty (e.g. Articulated Trucks)		700.00	450.00
			Tricycle motors		45.00	30.00
27		1423086	Vehicle Stickers for Embossment	Per Annum		
	i.		General			
			Taxi		77.00	10.00
			Heavy Duty		105.00	50.00
			Light Duty		98.00	30.00
			Multi-Purpose		49.00	30.00
			Tricycles/ Motorcycles (Per Unit)		77.00	5.00
			Bicycle Per Unit)		42.00	1.00
	ii.		Buses/Trotro			
			46 Passengers and above		98.00	30.00
			34 - 45 Passengers		77.00	25.00
			24 - 33 Passengers		63.00	20.00
			8 - 23 Passengers		49.00	15.00
	iii.		Trucks			

		Articulator / Timber Trucks		189.00	80.00
		Cargo Trucks (Above 10 Tonnes)		119.00	70.00
		Cargo Trucks/Kia (Below 10 Tonnes)		84.00	50.00
		Tipper Trucks:			
		Up to 9.5 Cubic metres		126.00	50.00
		10 - 14 Cubic metres		238.00	80.00
		15 - 25 Cubic metres		350.00	120.00
	iv.	Tankers			
		1,100 - 1,500 Gallon Capacity		280.00	210.00
		2,000 - 2,500 Gallon Capacity		420.00	280.00
		3,000 - 7,000 Gallon Capacity		490.00	350.00
	v.	Earth/ Excavating / Levelling Machinery			
		Bitumen Distributor		980.00	630.00
		Bitumen Tanker		630.00	420.00
		Other Heavy Duty Equipment		472.50	315.00
	vi.	Bulldozers			
		- D. 6		350.00	210.00
		- D. 7		490.00	350.00
		- D 8		630.00	420.00
		Dumper		350.00	210.00
		Excavator		490.00	350.00
		Flat Truck		700.00	490.00
	ix.	Other Vehicles			
		Cesspit Emptier		490.00	350.00
		Hearse		238.00	154.00
		Towing Truck		140.00	105.00
		Tractors		238.00	154.00
		Roll-on Roll-off		84.00	56.00

8.0 SCHEDULE II: REVENUE UPPER LIMITS

8.4 FINES

Main Item	Sub Item	Item Description	Frequency/ Measure	CHARGES	
				MUNICIPAL UPPER LIMIT	2023
		Formula			
1		Building Offences	Per Case		
	i.	Penalty for development without permit		Percentage of permit charge in reference to level of completion	Percentage of permit charge in reference to level of completion
	ii.	Occupying Newly Completed Developments without Occupancy Certificate - Certificate of Habitation (CoH)		50% CoH permit Charge	50% CoH permit Charge
	iii.	Penalty For Unauthorised Placements (Temporary Structures)		200% of permit Charge	200% of permit Charge
	iv.	Penalty for Refurbishment/ Renovation without permit		50% of permit charge	50% of permit charge
	v.	Development in unauthorised places (unbuildable places)		Surcharge based on cost of demolition	Surcharge based on cost of demolition
	vi.	Penalty for Violating 'Stop-Work' Order		100% of permit charge	100% of permit charge
	vii.	Installation of Radio/TV/Internet/Communication Mast & Others without permit		100% of permit charge	100% of permit charge

2		Billboard/Signage Offences	Per Case		
		Wrongful siting		200% of permit Charge	200% of permit Charge
		Placement without permit		200% of permit Charge	200% of permit Charge
3		Environmental Health/Safety/ Sanitation Offences	Per Case		
	i.	Defecating at unauthorized places		126.00	30.00
	ii.	Urinating at unauthorized places		28.00	5.00
	iii.	Selling at unauthorized places		91.00	20.00
	iv.	Indiscriminate disposal/burning of refuse			
		Commercial Area		1,050.00	500.00
		Residential Area		910.00	300.00
		Office Area		756.00	200.00
	v.	Weedy grounds			
		Business/Commercial premises		2,800.00	150.00
		Residential premises		630.00	40.00
	vi.	Refusal to Re-plant Tree (after property development)			
		Industrial/Commercial		1,050.00	200.00
		Residential		490.00	50.00
	vii.	Refusal to comply with Environmental Health Screening		50% of the principal (in addition to principal)	50% of the principal (in addition to principal)
	viii.	Excessive Noise Making		1,000.00	500.00
	ix.	Cutting of trees without permit	Per Tree	525.00	300.00
	x.	Littering/Unauthorised Dumping of refuse	Per Case		
		Refuse Carriers		375.00	150.00
		Individual		37.50	10.00
4		Impounded Offences			

	A	Stray Animals	Per animal/day		
		Collection - Sheep/ Goat/ Pigs/Dogs		91.00	20.00
		Collection - Donkey/ Horse/ Cow		140.00	50.00
		Feeding - Sheep/ Goats		28.00	10.00
		Feeding - Pigs		63.00	10.00
		Feeding - Dogs		63.00	10.00
		Feeding - Donkey/ Horse/Cow		168.00	20.00
	B	Vehicles	Overnight	63.00	20.00
5		Other Offences	Per Case		
	i.	Removal/Missing Property number plate		120% of replacement cost	120% of replacement cost
	ii.	Removal/Destruction/Defacing of Street Name Signage		120% of replacement cost	120% of replacement cost
	iii.	Destruction of Street Light Poles/Other road furniture		120% of replacement cost	120% of replacement cost
	iv.	Posting of bills at unauthorized places		1,400.00	200.00
	v.	Failure to pay BOP/Rent etc.(by August).		30% of amount owed (in addition to principal)	30% of amount owed (in addition to principal)
	vi.	Refusal to pay basic rate		300.00	100.00
	vii.	Inciting a person not to pay rates		300.00	300.00
	viii.	False statement as regards the liability of a person to pay rates		300.00	200.00
	ix.	Refusal or failure for a person to supply information and willfully obstruct any authorized person in the performance of functions		1,200.00	500.00
	x.	Penalty for refusal of an employer to pay general or special rate deducted from an employee remuneration		2,400.00	500.00

	xi.	Penalty for unauthorized collection of rate		3,000.00	500.00
	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	500.00
	xiii.	Penalty in respect of offences by rate collectors		3,000.00	500.00
	xiv.	Penalty for bounced cheques		50% of cheque value	30% of cheque value
	xv.	Transfer of stalls/stores without Assembly approval		750.00	500.00
	xvi.	Failure to vaccinate dogs	Per Dog	375.00	50.00
	xvii.	Operating without certified licence (e.g. Electricians)		375.00	100.00
	xviii.	Failure to obtain permit for burial		30% of the permit charge (in addition to principal)	30% of the permit charge (in addition to principal)
	xix.	Road block without Permit		840.00	500.00
6		Retrieval Of Seized Tools/Machinery (For Various Offences)	Per Case		
		1st Time		1050.00	400.00
		2nd Time		1750.00	500.00
		3rd Time		3150.00	600.00
7		Traffic Offences			
	i.	Parking/Stopping/Waiting/Loading/Off - loading/Moving/Turning at unauthorized Places	Per case		
		Earth Moving Equipment	Per case	630.00	300.00
		Articulator Truck	Per hour/ Case	448.00	50.00
		Tipper/Cargo Truck/Tractor	Per hour/ Case	378.00	20.00
		Pick-Up/ Cross-Country/SUVs Vehicle	Per case	280.00	10.00
		Saloon Car/Taxi	Per case	182.00	10.00
		Buses (large)	Per case	378.00	20.00
		Trotro/Buses (small)	Per case	280.00	15.00
		Motor bikes/Tricycles	Per case	63.00	5.00

		Push truck	Per case	14.70	5.00
	ii.	Riding bicycle and motorbike in the market	Per case	126.00	5.00
	iii.	Riding bicycle and motorbike on pedestrian walkways	Per case	126.00	5.00
	iv.	Clamping Charges (Obstruction /No Parking)	Per case		
		Heavy Duty (e.g. Articulated Trucks)		448.00	50.00
		Dump Trucks (Tipper Trucks)		280.00	30.00
		Medium Heavy Duty Vehicles (Kia Trucks and Buses)		182.00	20.00
		Private/Light Vehicle (e.g. Saloon/4x4/ Pick-up)		126.00	10.00
		Tricycles		63.00	5.00
	vi.	Refusal to obtain vehicle sticker	Per Case		
		Articulated/ Tipper Trucks		182.00	100.00
		Commercial Vehicles		105.00	80.00
	vii.	Refusal to emboss sticker	Per case	280.00	20.00
	viii.	Refusal to acquire Taxi Driver Licence	Per case	63.00	50.00
8		Unauthorised Diversion	Per case		
		Diversion of river/stream course		15000.00	500.00
		Diversion of drains		7,000.00	500.00
		Channelling of sewage waste into drains		7,000.00	500.00
9		Illegal/Un-licenced Activities	Per Case		
		Gold Buying & Sales		15,000.00	10,000.00
		Logging and sale of logs		15,000.00	10,000.00
		Mining (Galamsey)		25,000.00	20,000.00
		Production and sale of Armunitions		20,000.00	12,000.00

8.0 SCHEDULE II: REVENUE UPPER LIMITS						
8.5 RATES						
Main Items	Sub Items	CoA Code	Item Description	Frequency/ Measure	CHARGES	
					MUNICIPAL UPPER LIMIT	2023
1			SPECIAL RATES	Annual		
	i.	141300 3	Basic Rates		8.00	1.00
	ii.	141300 6	Development Levy (LGA Section 146 sub section 3)			
2			GENERAL RATES	Per unit Per year		
	A.	141300 1	Property Rates			
	B.	141300 5	Rates on other Possessions			
	i.	141300 5	Bicycle Rates		3.00	1.00
	ii.	141300 5	Cattle Rates - Foreigners		35.00	10.00
	iii.	141300 5	Cattle Rates - Residents		15.00	10.00
	iv.	141300 5	Donkey Rates		35.00	5.00
	vi.	141300 5	Pig Rates		15.00	2.00
2			RESIDENTIAL BUILDINGS	Annual		
	i		BLOCK HOUSE			
			CAT D - Block House (1 - 5 Rooms)			50.00
			CAT E - Block House (6 -10 Rooms)			100.00
			CAT F - Block House (11 Rooms or More)			150.00
	ii		BRICK HOUSE PLASTED WITH CEMENT			
			CAT D - Brick House - Plasted with Cement (1 - 5 Rooms)			30.00
			CAT E - Brick House - Plasted with Cement (6 and Above)			60.00
			CAT F - Brick House - without Cement (1 - 5 Rooms)			15.00
			CAT G - Brick House - without Cement (6 Rooms or More)			35.00

	iii		MUD HOUSE			
			CAT D - Mud House (1 - 5 Rooms)			10.00
3			COMMERCIAL BUILDINGS	Annual		
			Hotels/Guest House			
			CAT D -Building (1-5 rooms)			200.00
			CAT E - Building (6-10 rooms)			300.00
			CAT F - Building (11 and Above rooms)			350.00
			CAT G - Conference Hall			100.00
			School Building (Private Schools)			
			CAT D - 6 or Less Classroom Block			100.00
			CAT E - Above 6 Classroom Block			150.00
			Others Infrastructure			
			CAT D - Stores	Per Store room/year		50.00
			CAT E - Warehouse			400.00
			CAT F - Fuel/Gas Stations			1,000.00

8.0 SCHEDULE II: REVENUE UPPER LIMITS

8.6 RENT

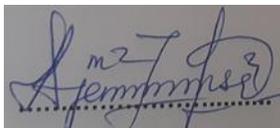
Main Item	Sub Item	CoA Code	Item Description	Frequency/ Measure	CHARGES	
					MUNICIPAL UPPER LIMIT	2023
1		1415036	Bill boards			
			CAT 'A'		6,300.00	1,000.00
			CAT 'B' (Memorial Adverts)		1,400.00	400.00
			CAT 'C' (Small of CAT 'B')		770.00	50.00
2		1415036	Hiring of Assembly Facilities	Per day		
	ii.		Assembly conference room		770.00	100.00
	iii.		Community centres		378.00	100.00
	iv.		Sub-district/Metro Halls		252.00	50.00
	vii.		Assembly Forecourt		315.00	100.00
3		1415052	Market Facilities	Per Month		
	i.		Stores			
			CAT A - In CBD (Central Business District)		280.00	40.00
			CAT B - Satellite Markets		182.00	20.00
			CAT C - Outside CBD		126.00	20.00
			CAT D - Sub District Store		28.00	20.00
	ii.		Stalls			
			CAT A - In CBD		12.60	10.00
			CAT B - Satellite Market		10.00	10.00
			CAT C - Outside CBD		7.00	5.00
	iii.		Sheds			
			CAT A - In CBD		9.80	7.00
			CAT B - Satellite Markets		7.00	5.00
			CAT C - Outside CBD		5.60	5.00
			CAT D - Sub District Store		2.80	2.00

4		1415017	Hiring of Parks			
	iii.		CAT C - Parade Grounds (Jubilee Parks)	Per day	882.00	100.00
			CAT D - School Compound (Social functions)	Per day	150.00	50.00
5		1415064	Rent on Leased Buildings		Determined by Assembly	Determined by Assembly
6		1415002	Rent for Vendor Stands	Per Month	105.00	70.00
7			Buildings			
			Restaurant/Canteen			
			Senior Staff Bungalows			40.00
			Junior Staff Quarters			30.00
			Boys Quarters			15.00
			Transit Quarters			10.00

9.0 SCHEDULE II: ALLOWANCES UPPER LIMITS						
8.6 Allowances						
Main Item	Sub Item	CoA Code	Item Description	Frequency/ Measure	CHARGES	
					MUNICIPAL UPPER LIMIT	2023
1			ALLOWANCES	Per Sitting		
	i		General House Meetings		N/A	120.00
	ii		Executive Committee meeting		N/A	120.00
	iii		Sub-committee meetings		N/A	120.00
	iv.		T&T for Assembly Members		N/A	100.00
	v		Management Meetings		N/A	70.00
	vi		Tender Committee meeting		N/A	70.00
	vii		MUSEC meetings		N/A	70.00
	viii		Audit Committee		N/A	70.00
	ix		All Other Committees		N/A	120.00
	x		PM Allowance	Per Month	N/A	400.00

APPROVAL OF FEE FIXING RESOLUTION

This budget was approved by the General Assembly on 28th October, 2022 at the Municipality Assembly Conference Hall.



.....
 Presiding Member
 (Hon. Ayemah Kwabena Ebenezer)



.....
 Secretary to Assembly
 (Mohammed Abdul-Majeed)