



FEE-FIXING RESOLUTION

**BEREKUM EAST MUNICIPAL
ASSEMBLY**

2026 FISCAL YEAR

The making and levying of the following Rates and Fee Fixing Resolution for the Financial year 1st January 2026 to 31st December 2026 have been discussed and approved by the Berekum East Municipal Assembly. The Assembly acted under the powers conferred on it by section 137 through to 169 of the Local Governance Act 2016 (Act 936). This notice constitutes the effective making and levying of Rates and Fee Fixing Resolution as from 1st January 2026 to 31st December 2026. It shall however be the duty of every person liable to pay the approved rates, fees, permits and license to the officers of the Berekum East Municipal Assembly on or before 31st March, 2026. It must be noted that after 31st March, 2026, the Berekum East Municipal Assembly shall use every necessary legal provisions made under Act 936 to enforce and the Assembly's By-laws to ensure the payment of these rates, fees, permits and licenses. This Resolution was approved at a General Assembly meeting held on 30th October, 2025 at the Berekum East Municipal Assembly Conference Hall.

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MR. AYAMBIRE AKADITI
(MUN. CO-CORDINATING DIRECTOR)

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HON. PRINCE ADADE
(PRESINDING MEMBER)

Main Item	COA CODE	Sub item	Description of Item	Frequency/ Measure	Approved fees for2025	Approved fees for 2026
		2.06	Industrial(Telecom Mast, VRA Tranformers &sub-stations)/	Per Annum	0.003	0.003
		2.07	Officies	Per Annum	0.002	0.002
		2.08	Licenses Premises(Fuel station, hotel, restaurants&bars)	Per Annum	0.002	0.002
		2.09	Hospitals & Clinics	Per Annum	0.0008	0.0008
		2.10	Schools	Per Annum	0.0008	0.0008
		2.11	Cocoa Board Properties	Per Annum	0.004	0.004
		2.12	Value from 1.00 to 99,999.00	Per Annum	60.00	80.00
3			Unassessed property Rate			

Main Item	COA CODE	Sub item	Description of Item	Frequency/ Measure	Approved fees for2025	Approved fees for 2026
	1413002		1st Class Residential - (Berekum, Kato, Kyiribaa, Mpatasie, Senase, Biadan, Kutre No.2 and Mpatapo)			
		3.01	1st Class Residential (4 Storey Building and above)	Per Annum	200.00	300.00
		3.02	1st Class Residential (3 Storey Building)	Per Annum	150.00	200.00
		3.03	1st Class Residential (2 Storey Building)	Per Annum	100.00	150.00
		3.04	1st Class Residential (1 Storey Building)	Per Annum	80.00	120.00
		3.05	1st Class Compound House Residential	Per Annum	70.00	100.00
		3.06	1st Class Residential Self-Contained	Per Annum	60.00	80.00
		3.07	1st Class Residential Boys-Quarters	Per Annum	50.00	75.00
		3.08	1st Class change of Ownership (House)	Per Annum	300.00	500.00
		3.09	1st Class change of Ownership (Plot)	Per Annum	150.00	240.00
		3.10	1st Class Registration of Plot	Per Annum	50.00	100.00
		3.11	1st Class Undeveloped Plot	Per Annum	20.00	50.00
			Commercial			
		3.12	1st Class Commercial (3 Storey Building and above)	Per Annum	200.00	300.00
		3.13	1st Class Commercial (2 Storey Building)	Per Annum	150.00	200.00
		3.14	1st Class Commercial (1 Storey Building)	Per Annum	100.00	150.00
		3.15	1st Class Commercial Compound House	Per Annum	70.00	120.00
		3.16	1st Class Commercial Boys-Quarters	Per Annum	60.00	100.00
			Mixed Use			
		3.17	1st Class Mixed use (3 Storey Building and above)	Per Annum	300.00	400.00
		3.18	1st Class Mixed use (2 Storey Building)	Per Annum	200.00	300.00
		3.19	1st Class Mixed use (1 Storey Building)	Per Annum	150.00	200.00
			2nd Class Residential (Kutire No. 1)			
		3.20	2nd Class Residential Compound House	Per Annum	40.00	60.00
		3.21	2nd Class Residential Self-Contained	Per Annum	40.00	60.00

Main Item	COA CODE	Sub item	Description of Item	Frequency/ Measure	Approved fees for 2025	Approved fees for 2026
		3.22	2nd Class Residential Boys-Quarters	Per Annum	40.00	50.00
			2nd Class Residential (Akrofro)			
		3.23	2nd Class Residential Compound House	Per Annum	30.00	50.00
		3.24	2nd Class Residential Self-Contained	Per Annum	30.00	50.00
		3.25	2nd Class Residential Boys-Quarters	Per Annum	30.00	40.00
4			Special Rates			
		4.01	Cattle Rates - Aliens	Per Annum	5.00	5.00
		4.03	Cattle Rates - Residents	Per Annum	3.00	3.00
. PERMITS						
Main Item		Sub item	Description of Item	Frequency/ Measure	2025	Proposed for 2026
	1412004		BUILDING PLANS AND PERMITS			
5		5.01	JACKET/APPLICATION FORMS (Permanent Structure)	Per Project	60.00	100.00
		5.02	Jacket for temporal permit	Per Project	20.00	40.00
		5.03	Building Plan Fee	Per Project	150.00	170.00
			<i>BUILDING PROCESSING FEE (Non-Refundable Deposit)</i>			
6	1412032		RESIDENTIAL			
		6.01	General residential development (below 2 storey)	Per Project	100.00	150.00
		6.02	2 storey residential development	Per Project	150.00	200.00
		6.03	3 storey residential development	Per Project	200.00	250.00
		6.04	4 storey and above residential development	Per Square Metre	300 + 100 for each additional floor	400 + 100 for each additional floor
		6.05	Apartments	Per Unit	100.00	150.00
7	1412032		COMMERCIAL			
		7.01	Gas Filling Station	Per Project	4,000.00	5,000.00
		7.02	Petrol, Diesel etc stations	2 Dispensers	6,000.00	7,500.00
		7.03	Petrol, Diesel etc stations	Any additional Dispenser	1,000.00	1,500.00
	1412032		Shops			
		7.03	Up to 2 storey shops development	Per Project	150.00	200.00
		7.04	3 storey shops development	Per Project	250.00	300.00
		7.05	4 storey and above shops development	Per Project	350 + 100 for each additional floor	400.00
	1412032		Hotels			

Main Item	COA CODE	Sub item	Description of Item	Frequency/ Measure	Approved fees for 2025	Approved fees for 2026
		7.06	2 Storey Hotel building	Per Project	150.00	200.00
		7.07	3 Storey Hotel building	Per Project	200.00	250.00
		7.08	4 Storey Hotel building and above	Per Square Metre	350 + 100 for each additional floor	400.00
		7.09	Restaurants	Per Project		
		7.10	Single storey restaurant	Per Project	150.00	200.00
		7.11	2 storey restaurant	Per Project	200.00	250.00
		7.12	3 storey restaurant	Per Project	350.00	400.00
		7.13	Restaurant Building with gross floor area above 450m ²	Per Square Metre	3500 + 100 for each additional floor	400+100 for each additional floor
	1412032		Banking hall			
		7.14	1 storey Banking hall	Per Project	150.00	250.00
		7.15	2 storey Banking hall	Per Project	200.00	300.00
		7.16	3 storey Banking hall	Per Project	250.00	350.00
		7.17	Banking hall with a gross floor area above 450m ²	Per Square Metre	350 + 100 for each additional floor	450+100 for each additional floor
	1412032	7.18	<i>Radio/TV station building</i>			
		7.19	1 storey building	Per Project	150.00	250.00
		7.20	2 storey building	Per Project	200.00	300.00
		7.21	3 storey building	Per Project	250.00	350.00
		7.22	4 storey building and above	Per Square Metre	350 + 100 for each additional floor	450+150 for each additional floor
		7.23	Telecommunication Mast	Per 35m	6,500.00	950.00
		7.24	Telecommunication Mast	Any additional meter	200.00	300.00
		7.25	Erection of roof top tower		3,000.00	4,000.00
	1412032		<i>Printing houses</i>			
		7.26	1 storey printing house	Per Project	375.00	500.00
		7.27	2 storey printing house	Per Project	500.00	650.00
		7.28	3 Storey printing house	Per Project	650.00	800.00
		7.29	4 storey building and above	Per Square Metre	900 + 270 for each additional floor	1250 +370 for each additional floor
		7.30	Funeral home - CAT C - Single storey funeral home	Per Project	150.00	250.00
8	1412032		CIVIC AND CULTURAL			
			<i>Offices</i>			
		8.01	Up to 2 storey office	Per Project	150.00	200.00
		8.02	3 storey office	Per Project	200.00	250.00
		8.03	4 storey office and above	Per Square Metre	350 + 100 for each additional floor	450+150 for each additional floor
			<i>Churches/mosque</i>			
		8.04	1 storey church/mosque	Per Project	150.00	300.00
		8.05	2 storey church/mosque	Per Project	200.00	350.00
		8.06	3 storey church/mosque	Per Project	350.00	500.00

Main Item	COA CODE	Sub item	Description of Item	Frequency/ Measure	Approved fees for 2025	Approved fees for 2026
		8.07	Church/Mosque building with gross floor area above 450m ²	Per Square Metre	350 + 100 for each additional floor	500+150 for each additional floor
	1412032		<i>Hospital/Clinic/Laboratory</i>			
		8.08	1 storey Hospital/clinic/laboratory	Per Project	200.00	300.00
		8.09	2 storey Hospital/clinic/laboratory	Per Project	250.00	350.00
		8.10	3 storey Hospital/clinic/laboratory	Per Project	300.00	450.00
		8.11	4 storey Hospital/clinic/laboratory and above	Per Square Metre	350 + 100 for each additional floor	500+150 for each additional floor
9	1412032		FACTORIES/INDUSTRIAL BUILDINGS			
		9.01	Ware house (storage only) - 1 storey Ware house (storage only)	Per Project	200.00	300.00
		9.02	Factories - Up to 2 storey factory	Per Project	200.00	200.00
10	1412032		EDUCATION (PRIVATE)			
			<i>Pre-school</i>			
		10.01	1 storey pre-school	Per Project	150.00	250.00
		10.02	2 storey pre-school	Per Project	200.00	300.00
		10.03	3 storey pre-school	Per Project	250.00	350.00
		10.04	Pre-school building with gross floor area above 450m ²	Per Square Metre	350 + 100 for each additional floor	500+150 for each additional floor
			<i>Basic School</i>			
		10.05	1 storey basic school	Per Project	150.00	250.00
		10.06	2 storey basic school	Per Project	200.00	300.00
		10.07	3 storey basic school	Per Project	250.00	350.00
		10.08	Basic School building with gross floor area above 450m ²	Per Square Metre	350 + 100 for each additional floor	500+150 for each additional floor
			<i>Second Cycle School</i>			
		10.09	1 storey second cycle school	Per Project	150.00	250.00
		10.10	2 storey second cycle school	Per Project	200.00	300.00
		10.11	3 storey second cycle school	Per Project	250.00	350.00
		10.12	4 storey second cycle school and above	Per Square Metre	350 + 100 for each additional floor	500+150 for each additional floor
			<i>Basic and second cycle</i>			
		10.13	1 storey basic and second cycle school	Per Project	150.00	250.00

Main Item	COA CODE	Sub item	Description of Item	Frequency/ Measure	Approved fees for 2025	Approved fees for 2026
		10.14	2 storey basic and second cycle school	Per Project	200.00	300.00
		10.15	3 storey basic and second cycle school	Per Project	250.00	350.00
		10.16	Basic & Second Cycle School building with gross floor area above 450m ²	Per Square Metre	350 + 100 for each additional floor	500+100 for each additional floor
	1412032		Vocational/Technical			
		10.17	1 storey vocational/technical school	Per Project	150.00	250.00
		10.18	2 storey vocational/technical school	Per Project	200.00	300.00
		10.19	3 storey vocational/technical school	Per Project	250.00	350.00
		10.20	Vocational/Technical school building with gross floor area above 450m ²	Per Square Metre	350 + 100 for each additional floor	500+100 for each additional floor
	1412032		Tertiary			
		10.21	1 storey private tertiary school building	Per Project	150.00	250.00
		10.22	2 storey private tertiary school building	Per Project	200.00	300.00
		10.23	3 storey private tertiary school building	Per Project	250.00	350.00
		10.24	Private Tertiary School building with gross floor area above 450m ²	Per Square Metre	350 + 100 for each additional floor	500+100 for each additional floor
11	1412032		Driving Schools			
		11.01	1 storey private driving school	Per Project	150.00	250.00
		11.02	2 storey private driving school	Per Project	200.00	300.00
		11.03	3 storey private driving school	Per Project	250.00	350.00
		11.04	4 storey private driving school and above	Per Square Metre	350 + 100 for each additional floor	500+100 for each additional floor
12	1412032		OPEN SPACE & RECREATIONAL DEVELOPMENT			
		12.01	Events centre	Per Project	1,000.00	1,500.00
		12.02	Renovation/Rehabilitation/Refurbishment	Per Project	2,500.00	3,000.00
		12.03	Hoarding (Non-residential)	Per Project	1,000.00	1,500.00
		12.04	Demolishing	Per Project	1,500.00	1,500.00
		12.05	Commercial - CAT 'B'	Per Project	300.00	400.00
		12.06	Industrial - CAT 'B'	Per Project	400.00	500.00
		12.07	Civic & Cultural - CAT 'B'	Per Project	300.00	400.00
		12.08	Residential	Per Project	100.00	150.00
13		13.01	Temporary Structures	Per Project	50.00	100.00
14			Zoning Comments			

Main Item	COA CODE	Sub item	Description of Item	Frequency/ Measure	Approved fees for 2025	Approved fees for 2026
		14.01	0.16 acre	Per Acre	150.00	200.00
		14.02	0.17 acres - 0.32 acre	Per Acre	200.00	250.00
		14.03	0.33 acre - 1 acre	Per Acre	250.00	300.00
		14.04	Above 1 acre	Per Acre	300.00	350.00
C. Business Licences / Business Operating Permit (BOP)						
15			Adinkra Designers/Kente/Smock Weavers & Sellers			
		15.01	CAT C - Sellers Only (Large)	Per Annum	70.00	100.00
		15.02	CAT F - Sellers Only (Medium/Small)	Per Annum	50.00	80.00
16			Agro Chemical/Farm Inputs Dealers - CAT H - Retailers	Per Annum	50.00	80.00
17			Agro Machine Dealers - CAT C - Retailers	Per Annum	60.00	90.00
18			Akpeteshie (liquor) Dealers			
			<i>Manufacturers (Distillers)</i>			
		18.01	CAT B - Medium Scale	Per Annum	120.00	170.00
		18.02	CAT C - Small Scale	Per Annum	80.00	130.00
			<i>Distributors</i>			
		18.03	CAT B - Medium Scale	Per Annum	100.00	150.00
		18.04	CAT C - Small Scale	Per Annum	80.00	130.00
			<i>Home Based/Farm Site</i>			
		18.05	CAT A - Pito (daily brewing)	Per Annum	30.00	50.00
		18.06	CAT B - Palm Wine Tappers	Per Annum	20.00	40.00
		18.07	Akpeteshie Sellers Only	Per Annum	50.00	80.00
19			Aluminium Fabricators (Doors/Windows/Frame) - CAT C - Small Scale	Per Annum	100.00	130.00
20			Aluminium Pot Dealers ('Dadesen')			
		20.01	CAT A - Manufacturers	Per Annum	80.00	130.00
		20.02	CAT C - Retailers	Per Annum	50.00	100.00
21			Aluminium Manufacturing - CAT C - Roofing Sheets only	Per Annum	2,500.00	3,000.00
22			Aluminium Product Retailers			
		22.01	CAT A - Store (Large)	Per Annum	100.00	150.00
		22.02	CAT B - Container/Kiosk (Medium)	Per Annum	80.00	130.00
		22.03	CAT C - Table Top (Small)	Per Annum	50.00	80.00
23	1422281	23.01	Artisans (Self Employed) - Masons, Carpenters, Plumbers, Electricians, Painters, Steel Benders, Tile Layers etc.	Per Annum	50.00	80.00
		23.02	Artisans in containers (Artisan fees and temporal permit fees joined)	Per Annum	100.00	150.00
24	1422052		Auto Mechanics/ Electricians/Sprayers Etc.			

Main Item	COA CODE	Sub item	Description of Item	Frequency/ Measure	Approved fees for 2025	Approved fees for 2026
			Air Condition Mechanics			
		24.01	CAT B - Informal Garage with Shop	Per Annum	50.00	80.00
		24.02	CAT C - Informal Garage without Shop	Per Annum	50.00	80.00
		24.03	CAT D - Others	Per Annum	50.00	80.00
			Welders			
		24.04	CAT B - Light vehicle repairs, Container Shops and Iron Gates	Per Annum	50.00	80.00
			<i>Auto Body Repairers (Straighters)</i>			
		24.05	CAT B - Informal Garage with Shop	Per Annum	50.00	80.00
		24.06	CAT C - Informal Garage without Shop	Per Annum	50.00	80.00
		24.07	CAT D - Others	Per Annum	50.00	80.00
			<i>Auto Electricians</i>			
		24.08	CAT A - With Battery Charging	Per Annum	50.00	80.00
		24.09	CAT B - Without Battery Charging	Per Annum	50.00	80.00
			<i>Auto Mechanics (Fitters)</i>			
		24.10	CAT B - Heavy Duty Trucks	Per Annum	50.00	80.00
		24.11	CAT C - Light Duty Trucks (3 to 5 tonnes)	Per Annum	50.00	80.00
		24.12	CAT D - Light Duty Vehicles (Below 3 tonnes)	Per Annum	50.00	80.00
			Auto Sprayers		50.00	80.00
		24.13	CAT B - Spraying without Oven	Per Annum	50.00	80.00
			<i>Auto Upholstery (Car Seat Sowing)</i>		50.00	80.00
		24.14	CAT A - Moulding and Seat Cover Sewing	Per Annum	50.00	80.00
			<i>Vulcanisers</i>			
		24.15	CAT C - Wheel Balancing and Alignment	Per Annum	50.00	80.00
		24.16	CAT D - Tyre Repairs only	Per Annum	40.00	70.00
		24.17	<i>Brake Specialist</i>	Per Annum	50.00	80.00
		24.18	<i>Carburetor Specialist</i>	Per Annum	50.00	80.00
		24.19	<i>Plastic Welders and Fabricators</i>	Per Annum	50.00	80.00
		24.20	<i>Radiator Specialist</i>	Per Annum	50.00	80.00
25	1422052		Automobile Companies			
			Used Vehicle Sales (Second-hand Car Dealers)			
		25.01	CAT C - Small Scale (Below 20 Vehicles)	Per Annum	200.00	250.00
			Heavy Equipment Hiring Services			

Main Item	COA CODE	Sub item	Description of Item	Frequency/ Measure	Approved fees for2025	Approved fees for 2026
		25.02	CAT B - Construction Equipment (Road & Building)	Per Annum	1,000.00	1,500.00
		25.03	CAT C - Others (small scale)	Per Annum	500.00	700.00
26	1422279		Bags and Suitcases Dealers (New)			
		26.01	CAT B - Medium Scale	Per Annum	100.00	150.00
		26.02	CAT C - Small Scale	Per Annum	70.00	120.00
27	1422168		Barbering Shop (floor space and number of points)			
		27.01	CAT B - Medium Shop (3-5 staff)	Per Annum	50.00	70.00
		27.02	CAT C - Small Shop (1-2 staff)	Per Annum	40.00	60.00
		27.03	CAT E - Barbering accessory shop	Per Annum	50.00	70.00
28	1422009		Bakeries			
		28.01	CAT B - Medium Scale	Per Annum	50.00	70.00
		28.02	CAT C - Small Scale	Per Annum	30.00	50.00
29			Beer/Wine/Spirits/Soft Drinks Sales			
		29.01	CAT A - Depots	Per Annum	500.00	700.00
		29.02	CAT B - Wholesale	Per Annum	200.00	300.00
		29.03	CAT C - Retail	Per Annum	100.00	150.00
30			Bicycles/Tricycles/Motorcycles Dealers			
		30.01	CAT C - Sales Outlets (Small-Medium)	Per Annum	200.00	250.00
		30.02	CAT D - Tricycles Only	Per Annum	200.00	250.00
		30.03	CAT E - Bicycles Only	Per Annum	80.00	130.00
31			Bicycles/Tricycles/Motorcycles Parts Sales			
		31.01	CAT C - Motorcycle/Tricycles	Per Annum	80.00	130.00
		31.02	CAT E - Bicycles	Per Annum	50.00	80.00
32			Bicycle/ Tricycle/ Motorcycle Repairers			
		32.01	CAT A - Tricycle/ Motorcycle	Per Annum	50.00	80.00
		32.02	CAT B - Bicycle	Per Annum	36.00	50.00
33	1422040		Bill Boards/Outdoor Adverts	Dependent on class of access	Dependent on class of access	Dependent on class of access
			Bill Boards (e.g. Road Arches, Unipole spectacular, LEDs, Building wrap or Wall Drape signs, Vehicular Adverts, Banners)			
		33.01	CAT A - Class A1 (Along First Class Accesses)	Per m ²	150.00	200.00

Main Item	COA CODE	Sub item	Description of Item	Frequency/ Measure	Approved fees for 2025	Approved fees for 2026
		33.02	CAT B - Class A2 (Along Second Class Accesses)	Per m ²	70.00	120.00
		33.03	CAT C - Class A3 (Along Third Class Accesses)	Per m ²	40.00	70.00
		33.04	Lamp Post Advertisement (Street Light Poles)	Per pole (1 face)	60.00	90.00
		33.05	Lamp Post Advertisement (Street Light Poles)	Per pole (2 faces)	85.00	135.00
		33.06	Posters / Banners	Per Day	10.00	15.00
		33.07	Others (Not categorised above)	Per m ²	40.00	50.00
34	1422173	34.01	Blacksmith	Per Annum	50.00	80.00
35	1422053	35.01	Blocks & Concrete Producers			
		35.02	CAT C - Medium Scale (Machine for blocks only)	Per Annum	70.00	100.00
		35.03	CAT D - Small Scale (Manual blocks only)	Per Annum	50.00	80.00
		35.04	CAT F - Tiles/Pavement Blocks and Terrazzo Works (Chipping)	Per Annum	50.00	80.00
36			Book, Stationery, Office Equipment, Computer & Accessory, etc. Shops			
		36.01	CAT C - Computer & Accessories, Office Equipment	Per Annum	200.00	250.00
		36.02	CAT E - Book Shops, Stationeries	Per Annum	70.00	120.00
37			Bolt and Knot Dealers - CAT A - Shop	Per Annum	30.00	50.00
38			Boutiques			
		38.01	CAT B - Medium Scale	Per Annum	100.00	150.00
		38.02	CAT C - Small Scale	Per Annum	80.00	130.00
39			Building Material Dealers – Retail			
		39.01	CAT A - Large Scale	Per Annum	200.00	250.00
		39.02	CAT B - Medium Scale	Per Annum	150.00	200.00
		39.03	CAT C - Small Scale (Containers/ Kiosk)	Per Annum	120.00	170.00
40			Business Centres			
		40.01	CAT D - Internet, Word Processing, Printing and Copying Services plus below 11 Work stations	Per Annum	100.00	150.00
		40.02	CAT E - Secretarial Services (Word Processing, Printing and Copying Services)	Per Annum	50.00	80.00
41			Butcher's Licence - CAT 'B'	Per Annum	30.00	60.00
42			Car Washing Bay			

Main Item	COA CODE	Sub item	Description of Item	Frequency/ Measure	Approved fees for 2025	Approved fees for 2026
		42.01	CAT B - Jet Washing and Drinking Facility	Per Annum	100.00	150.00
		42.02	CAT C - Jet Washing Only	Per Annum	80.00	130.00
		42.03	CAT D - Manual Washing	Per Annum	50.00	100.00
43			Carpentry Workshops			
		43.01	CAT B - Furniture (plus upholstery - Medium)	Per Annum	70.00	100.00
		43.02	CAT D - Furniture / Other works	Per Annum	50.00	80.00
44			Casino/ Betting Companies (CAT 'D')	Per Annum	2,000.00	2,500.00
45	1422181		Contracted Caterers (e.g. School Feeding) - CAT C - Up to 500 pupils	Per Annum	100.00	150.00
46			Ceremonial Hiring Services			
		46.01	CAT C - Canopies, Chairs, Tables	Per Annum	50.00	80.00
		46.02	CAT F - Spinners (Large)	Per Annum	50.00	80.00
47			Cocoa/ Shea Nut/Cotton/Cashew Buying Companies			
		47.01	CAT B - Medium Scale (Mother Company)	Per Annum	1,000.00	1,500.00
		47.02	CAT C - Medium Scale (Agent)	Per Annum	500.00	1,000.00
48			Coffee/Cashew Buying Companies			
		48.01	CAT B - Medium Scale (Mother Company)	Per Annum	1,000.00	1,500.00
		48.02	CAT C - Small Scale (Agent)	Per Annum	500.00	1,000.00
49	1422191		Coffin Dealers			
		49.01	CAT C - Manual (Manufacture & Sale)	Per Annum	50.00	100.00
		49.02	CAT D - Sales Outlets	Per Annum	50.00	100.00
50	1422115		Cold Storage Facilities			
			<i>Non-Importers with Containerised Cold Storage Facilities (Local)</i>			
		50.01	CAT B - 20 Footer Container (eg. Enso Nyame Ye, Maranatha)	Per Annum	300.00	350.00
		50.02	CAT C - Below 20 Footer Container	Per Annum	120.00	170.00
		50.03	CAT D - Deep freezer	Per Annum	70.00	120.00
51	1422045		Commercial Houses/Departmental Stores /Provision stores			
		51.01	CAT E - Medium Supermarkets	Per Annum	120.00	170.00
		51.02	CAT F - Small Supermarkets	Per Annum	100.00	150.00

Main Item	COA CODE	Sub item	Description of Item	Frequency/ Measure	Approved fees for 2025	Approved fees for 2026
		51.03	CAT G - Neighbourhood Shops (Provision Shops)	Per Annum	70.00	120.00
		51.04	CAT H - Containers/Small Shops	Per Annum	50.00	80.00
52		52.01	Commercialised State - CAT D - District Offices (Eg SIC) Companies/Corporations	Per Annum	500.00	700.00
53	1422066	52.02	Commissioner of Oath/Letter Writers - CAT 'A'	Per Annum	50.00	80.00
54	1422159	52.03	Communication Mast Operating Licence - CAT A - 1-10 Masts	Per Annum /per mast	2,092.16	2,292.16
55	1422052	52.04	Computer/Accessories/ Office Equipment Repairs - CAT C - Small Scale	Per Annum	50.00	80.00
56			Contractors/Suppliers (Registration)			
		A.	CAT A - Roads and Bridge Works			
		56.01	Class A			
		56.02	A1	Onetime	1,500.00	2,000.00
		56.03	A2	Onetime	1,400.00	1,900.00
			Class B			
		56.04	B1	Onetime	1,300.00	1,800.00
		56.05	B2	Onetime	1,200.00	1,700.00
			Class S			
		56.06	S1	Onetime	1,100.00	1,600.00
		B.	CAT B - Building/Civil Works			
			Class D			
		56.07	D1	Onetime	500.00	700.00
		56.08	D2	Onetime	200.00	400.00
		56.09	D3	Onetime	200.00	400.00
			Class K			
		56.10	K1	Onetime	500.00	700.00
		56.11	K2	Onetime	200.00	400.00
		56.12	K3	Onetime	200.00	400.00
		C.	CAT C - Electrical Works (Class E)			
		56.13	E1	Onetime	200.00	400.00
		D.	CAT D - Plumbing Works (Class G)			
		56.14	CAT A - G1	Onetime	200.00	400.00
		E.	All Other Contractors			
		56.15	CAT A - Assembly Revenue Contractors	Onetime	200.00	400.00
		56.16	CAT B - Private Revenue Contractors	Onetime	200.00	400.00
		56.17	CAT C - Disinfestation Agencies	Onetime	200.00	400.00

Main Item	COA CODE	Sub item	Description of Item	Frequency/ Measure	Approved fees for2025	Approved fees for 2026
		56.18	CAT D - Agents of Utility Company (eg VRA Power Sellers)	Onetime	100.00	200.00
57			Contractors' Licence (Renewal)			
		A.	CAT A - Roads and Bridge Works			
			Class A			
		57.01	A1	Per Annum	500.00	800.00
		57.02	A2	Per Annum	500.00	800.00
			Class B			
		57.03	B1	Per Annum	500.00	800.00
		57.04	B2	Per Annum	500.00	800.00
			Class S			
		57.05	S1	Per Annum	500.00	800.00
		B.	CAT B - Building/Civil Works			
			Class D			
		57.06	D1	Per Annum	300.00	500.00
		57.07	D2	Per Annum	300.00	500.00
			Class K			
		57.08	K1	Per Annum	300.00	500.00
		57.09	K2	Per Annum	300.00	500.00
		C.	CAT C - Electrical Works (Class E)			
		57.10	E1	Per Annum	100.00	150.00
		D.	CAT D - Plumbing Works (Class G)			
		57.11	CAT A - G1	Per Annum	100.00	150.00
		E.	All Other Contractors			
		57.12	CAT A - Assembly Revenue Contractors	Per Annum	100.00	150.00
		57.13	CAT B - Private Revenue Contractors	Per Annum	100.00	150.00
		57.14	CAT C - Disinfestation Agencies	Per Annum	100.00	150.00
		57.15	CAT D - Agents of Utility Company	Per Annum	80.00	130.00
58			Cooking/Household Utensil Sales			
		58.01	CAT 'A'	Per Annum	80.00	130.00
		58.02	CAT 'B'	Per Annum	80.00	130.00
59	1422197		Cosmetic/Personal Care/Hair Product Sales			
		59.01	CAT A - Wholesale and Retail	Per Annum	150.00	180.00
		59.02	CAT C - Retail	Per Annum	100.00	150.00
		59.03	CAT D - Table top	Per Annum	50.00	100.00
60	1422198		Curtains/Carpets etc. Sales			
		60.01	CAT 'A'	Per Annum	70.00	120.00
		60.02	CAT 'B'	Per Annum	70.00	120.00
61	1402038		Dressmaking/Tailoring Services			

Main Item	COA CODE	Sub item	Description of Item	Frequency/ Measure	Approved fees for 2025	Approved fees for 2026
		61.01	CAT B - Knitting and Embroidery	Per Annum	60.00	110.00
		61.02	CAT D - Knitting only	Per Annum	50.00	100.00
		61.03	CAT F - Haberdashery Only	Per Annum	50.00	100.00
62			Drilling Companies (Borehole) - CAT B - Exploration & Prospecting - (Small)	Per Annum	2,000.00	2,500.00
63			Driving Schools	Per Annum	100.00	150.00
64	1422202		Educational Institutions – Private			
			Pre-school Facilities			
		64.01	CAT B - Day Care/Crèche/Nursery/KG	Per Annum	250.00	350.00
			Primary Schools/Junior High Schools			
		64.02	CAT 'C' (KG/Prim./JHS)	Per Annum	500.00	700.00
		64.03	CAT 'D' (KG/Prim School only)	Per Annum	300.00	400.00
			Senior High/Technical Schools	Per Annum	600.00	800.00
		64.04	CAT 'C'			
			Training & Vocational Institutions			
		64.05	CAT B - Fashion/Catering School / Cosmetologist/Beauticians etc.	Per Annum	300.00	500.00
			Tertiary Schools			
		64.06	CAT C - Diploma and above	Per Annum	500.00	700.00
			Computer Schools/ Training Centre			
		64.07	CAT C - Local (Small)	Per Annum	150.00	250.00
65			Egg Dealers			
		65.01	CAT A - Wholesale	Per Annum	70.00	105.00
		65.02	CAT B - Retail Shops	Per Annum	50.00	70.00
66	1402205		Electrical Appliances (New & Second-hand)			
		66.01	CAT C - Retailers (Large)	Per Annum	150.00	250.00
		66.02	CAT D - Retailers - (Small)	Per Annum	100.00	150.00
67	1422207		Electronic/Home Appliances/Shops (New & Second Hand)			
		67.01	CAT E - Retailers (Shops and Containers - Large)	Per Annum	300.00	400.00
		67.02	CAT F - Retailers (Shops and Containers - Small)	Per Annum	200.00	300.00
68	1422207		Electronic Media (Radio) Operators			
		68.01	CAT C - District	Per Annum	2,800.00	3,800.00
		68.02	CAT D - Community	Per Annum	1,000.00	1,500.00
		68.03	CAT E - Information Centres (Urban)	Per Annum	250.00	350.00

Main Item	COA CODE	Sub item	Description of Item	Frequency/ Measure	Approved fees for2025	Approved fees for 2026
		68.04	CAT F - Information Centres (Rural)	Per Annum	200.00	300.00
69	1422207		Electronic Media (Television) Operators - CAT C - Medium Scale (eg Hennes TV)		4,000.00	5,500.00
70			Fabric Dealers (Clothing Sellers)			
		70.01	CAT C - Wholesale	Per Annum	150.00	250.00
		70.02	CAT D - Retail	Per Annum	100.00	200.00
		70.03	CAT E - Table Top	Per Annum	50.00	70.00
71			Feed Sellers - CAT C - Retailers	Per Annum	80.00	100.00
72	1422044		Financial Institutions (Banking) - Universal / Commercial Banks			
		72.01	CAT D - Branch/District Office	Per Annum	10,000.00	12,000.00
		72.02	CAT F - Rural Bank	Per Annum	2,000.00	2,200.00
		72.03	CAT G - Agency Office (Rural Bank)	Per Annum	1,000.00	1,500.00
		72.04	CAT H - Mobilisation Centres/Vans	Per Annum	300.00	400.00
73	1422044		Financial Institutions (Non-Banking)			
			Insurance Companies, Debt Servicing Companies, Security Discount Houses etc.			
		73.01	CAT C - Branch Office	Per Annum	2,000.00	2,500.00
		73.02	CAT D - Agency Office	Per Annum	500.00	700.00
			Micro-Finance Institutions			
			Saving and Loans Company/Credit Unions			
		73.03	CAT C - Branch Office	Per Annum	1,000.00	1,500.00
		73.04	CAT E - Susu Collectors	Per Annum	150.00	250.00
		73.05	Mobile Money - CAT 'B'	Per Annum	100.00	200.00
74			Furniture Showroom - CAT C - Small scale	Per Annum	150.00	250.00
75			General Goods - Sales (e.g. Generator, Water pump, Chain saw, etc.) - CAT B - Medium	Per Annum	200.00	300.00
76			Gift Shops - CAT B - Small Scale	Per Annum	50.00	70.00
77			Glass Sellers (Tainted /Plain)			
		77.01	CAT B - Medium Scale	Per Annum	200.00	300.00
		77.02	CAT C - Small Scale	Per Annum	150.00	250.00
78			Hair & Beauty Service Providers			
		78.01	CAT D - Big Salon (5 workers and above)	Per Annum	50.00	70.00
		78.02	CAT E - Small Salon (4 workers and below)	Per Annum	40.00	60.00

Main Item	COA CODE	Sub item	Description of Item	Frequency/ Measure	Approved fees for 2025	Approved fees for 2026
79			Hawkers Licence (shoes, clothes, food stuff etc)	Per Day	1.00	1.20
80	1422026		Health Facilities – Private			
			<i>Dental Clinics</i>			
		80.01	CAT C - Small Scale	Per Annum	100.00	200.00
			<i>Eye Clinics</i>			
		80.02	CAT B - Small Scale	Per Annum	100.00	200.00
			Hospitals/Clinics			
		80.03	CAT B - In and Outpatient	Per Annum	300.00	300.00
		80.04	CAT C - Outpatient	Per Annum	150.00	250.00
			<i>Maternity Homes</i>			
		80.05	CAT B - Midwifery Services	Per Annum	100.00	200.00
			<i>Medical Laboratory Facilities</i>			
		80.06	CAT C - Ordinary Services	Per Annum	150.00	250.00
			Licensed Herbal Medicine Units			
		80.07	CAT C - Clinic and Medicine Producers (Local)	Per Annum	200.00	300.00
		80.08	CAT F - Herbal Shops (Local)	Per Annum	40.00	60.00
81		81.01	Hearse/Ambulance Services - CAT C - Small Scale (1-2 Vehicles)	Per Annum	50.00	70.00
82	1422223		Ice Cream/Yoghurt Dealers			
		82.01	CAT E - Wholesale/Depot	Per Annum	100.00	200.00
		82.02	CAT F - Retail	Per Annum	80.00	100.00
83		83.01	Interior/Event Decorators - CAT B - Individuals	Per Annum	80.00	100.00
84		83.02	Jewellery Shops - CAT C - Retail (Small)	Per Annum	80.00	100.00
85		83.03	Jewellery Repairers (watches/bracelets, etc. - CAT 'A')	Per Annum	40.00	60.00
86		83.04	Key Cutters	Per Annum	50.00	70.00
87		83.05	Laundry Services - CAT C - Small Scale	Per Annum	40.00	60.00
88		83.06	Leather Works - CAT C - Producers / repairers (Handmade)	Per Annum	50.00	70.00
89	1422228		Livestock Farms (Cattle etc)			
		89.01	CAT D - Small-sized (1,000 to 2,000 animals)	Per Annum	100.00	150.00
		89.02	CAT E - Very Small-sized (below 1,000 animals)	Per Annum	80.00	100.00
90	1422016		Lottery Business Operators			
		90.01	CAT B - National Marketing Companies/Agents	Per Annum	120.00	170.00
		90.02	CAT C - Lotto Receiver	Per Annum	30.00	50.00
91			Lumber Business (Including Saw Mill)			
		77.1	CAT 'C' - Saw Mill (eg ABTS)	Per Annum	1,000.00	1,500.00
		77.2	CAT 'D' (Table saw)	Per Annum	200.00	300.00

Main Item	COA CODE	Sub item	Description of Item	Frequency/ Measure	Approved fees for 2025	Approved fees for 2026
92	1422050		Mattress/Foam Products Dealers			
		78.1	CAT C - Retailers (Medium Scale)	Per Annum	200.00	300.00
		78.2	CAT D - Retailers (Small Scale)	Per Annum	150.00	250.00
93			Metal Fabricators - CAT D - Canopies,, chairs, beds, coal pots etc	Per Annum	100.00	150.00
94	1422051		Milling Businesses (Food Mills)			
		80.1	CAT A - Above 3 Machines	Per Annum	70.00	90.00
		80.2	CAT B - 2-3 Machines	Per Annum	50.00	70.00
		80.3	CAT C - 1 Machine Only	Per Annum	30.00	50.00
95			Mineral Water Producers			
		81.1	CAT B - Bottled & Sachet Water	Per Annum	400.00	600.00
		81.2	CAT C - Sachet Water	Per Annum	200.00	400.00
96			Mineral Water Distribution/Sales			
		82.1	CAT C - Retail (Large)	Per Annum	80.00	100.00
		82.2	CAT D - Retail (Medium)	Per Annum	60.00	800.00
97			Mining Companies' Registration - CAT D - Prospecting	Onetime Payment	5,000.00	6,000.00
98			Mining Operating Licence - CAT C - Small Scale	Per Annum	8,000.00	10,000.00
99	1422235		Mobile Phone & Accessories Sales/Assembling/Repairs			
		99.01	CAT C - Retail/Repairs	Per Annum	200.00	300.00
		99.02	CAT D - Retail Only	Per Annum	150.00	250.00
		99.03	CAT E - Repairs Only	Per Annum	50.00	70.00
100			Mobile Phone Cards Sales - CAT C - Retail	Per Annum	30.00	50.00
101			Non-Governmental Institutions Registration - CAT B - Local NGOs/CSOs	Onetime payment	150.00	250.00
102			Non-Governmental Institutions (Renewal) - CAT B - Local NGOs/CSOs	Per Annum	100.00	150.00
103	1422241		Pharmaceutical Companies			
		103.01	CAT E - Pharmacy/Chemist Shop (Medium)	Per Annum	400.00	550.00
		103.02	CAT F - Licensed Chemical Shop (Drug Store) - Berekum Township	Per Annum	200.00	300.00
		103.3	CAT F - Licensed Chemical Shop (Drug Store) - Outside Berekum Township	Per Annum	100.00	150.00
104			Photographers / Video Operators			

Main Item	COA CODE	Sub item	Description of Item	Frequency/ Measure	Approved fees for2025	Approved fees for 2026
		104.01	CAT C - Photographic Laboratory	Per Annum	100.00	150.00
		104.02	CAT D - Photo Shops/Studio	Per Annum	50.00	70.00
		104.03	CAT E - Individual video and photography operators	Per Annum	40.00	60.00
105	1422243		Plastic Processing and Manufacturing Companies			
		105.01	CAT B - Light product lines (e.g. Plastic chairs)	Per Annum	500.00	700.00
		105.01	CAT D - Polyethylene	Per Annum	100.00	150.00
106			Plastic Product Sales (Including Water tanks)			
		106.01	CAT D - Retail (Medium)	Per Annum	80.00	100.00
		106.02	CAT E - Retail (Small)	Per Annum	60.00	80.00
		106.03	CAT F - Polyethylene Sellers	Per Annum	30.00	50.00
107			Plywood Sellers - CAT 'D'	Per Annum	100.00	150.00
108			Poultry Farms			
		108.01	CAT A - Above 2000 Birds	Per Annum	150.00	250.00
		108.02	CAT B - Up to 2000 Birds	Per Annum	100.00	150.00
		108.03	CAT C - Up to 1000 Birds	Per Annum	80.00	100.00
		108.04	CAT D - Up to 500	Per Annum	50.00	70.00
109	1422202		Printing Houses - CAT F - Newspaper/Periodicals Vendors	Per Annum	40.00	60.00
110			Private Security Company - CAT 'C'	Per Annum	200.00	300.00
111	1422025		Professional Firms/Individuals - (Architectural, Auditing, Accounting, Engineering, Legal Firms etc.)			
		111.01	CAT E - Partnership	Per Annum	500.00	700.00
		111.02	CAT F - Solo	Per Annum	200.00	300.00
112			Electrical Appliance Repairs (e.g. refrigerator, air condition, iron, etc.) - CAT 'B'	Per Annum	50.00	70.00
113			Registration of Associations & Religious Bodies	Per Annum	150.00	250.00
114			Rubber Stamp Makers	Per Annum	30.00	50.00
115			Scrap Metal Dealers (Including Mine Scrap) - CAT C - Small Scale (Collection Points)	Per Annum	150.00	250.00
	1422029		Service/Filling Stations			
		116.01	CAT B - Fuel and Shopping Centres, washing bay	Per Annum	4,500.00	5,500.00
		116.02	CAT C - Fuel and Shopping Centres	Per Annum	3,750.00	4,250.00
		116.03	CAT D - Fuel, and Washing Bay	Per Annum	3,750.00	4,250.00
		116.04	CAT E - Fuel Only	Per Annum	3,000.00	3,500.00

Main Item	COA CODE	Sub item	Description of Item	Frequency/ Measure	Approved fees for 2025	Approved fees for 2026
		116.05	CAT F - Surface Tank Points	Per Annum	500.00	700.00
		116.06	CAT J - LPG Only	Per Annum	1,500.00	2,000.00
117		117.01	Signage Writers - CAT B - Manual	Per Annum	50.00	70.00
118		118.01	Spare Parts Sales Outlets (Cars - New) - Category D - Retailers (Small)	Per Annum	50.00	70.00
119		119.01	Spare Parts Sales Outlets (Cars - Second-hand) - Category C - Retailers (Medium/Small)	Per Annum	80.00	100.00
120		120.01	Timber Products Retail Outlets - CAT C - Small scale	Per Annum	200.00	300.00
121			Toilet Operators (Private)			
		121.01	CAT C - 9-16 Seater	Per Annum	50.00	70.00
		121.02	CAT D - Up to 8 Seater	Per Annum	30.00	50.00
122			Tourism Licenced Facilities			
	1422056		Hotels/ Beach Resorts/ Motels			
		122.01	CAT D - Two Star	Per Annum	1,000.00	2,000.00
		122.02	CAT E - One Star	Per Annum	800.00	1,500.00
		122.03	Guest Houses / Budget Hotels	Per Annum	500.00	700.00
		122.04	Body Building Gym - CAT C - Small Scale	Per Annum	100.00	150.00
			Restaurants			
		122.05	CAT B - Grade 2 (Medium)	Per Annum	200.00	300.00
		122.06	CAT C - Grade 3 (Small)	Per Annum	150.00	250.00
			<i>Traditional Catering Establishments (chop bars)</i>			
		122.07	CAT A - Grade 1 (Large)	Per Annum	100.00	150.00
		122.08	CAT B - Grade 2 (Small)	Per Annum	80.00	100.00
			<i>Drinking Bars</i>			
		122.09	CAT A - Grade 1 (Large)	Per Annum	200.00	300.00
		122.10	CAT B - Grade 2 (Small)	Per Annum	100.00	150.00
		122.11	Local Fast Food Vendors	Per Day	1.00	1.20
		122.12	Nightclub - CAT B - Grade 2	Per Annum	300.00	400.00
		122.13	Car Hiring/Rental Services - CAT C - Small Scale	Per Annum	150.00	250.00
123			Transport Companies (Road) - CAT A - With own Terminal	Per Annum	400.00	500.00
124			Transport Unions (Lorry park Operations)			
		124.01	CAT 'A' (Buses) OA / VIP etc	Per Annum	300.00	400.00
		124.02	CAT 'B' (GPRTU)	Per Annum	200.00	300.00
		124.03	CAT 'C' (Taxis)	Per Annum	150.00	250.00
125			Tyre/Battery Dealers – New - CAT B - Retail	Per Annum	150.00	250.00
126			TV & Radio Repairers	Per Annum	50.00	70.00
127			<i>Vehicle Stickers for Embossment</i>	Per Annum		
			General			
		127.01	Taxi	Per Annum	20.00	40.00

Main Item	COA CODE	Sub item	Description of Item	Frequency/ Measure	Approved fees for 2025	Approved fees for 2026
		127.02	Heavy Duty (Graders etc.)	Per Annum	200.00	300.00
		127.03	4 - Wheel Cars	Per Annum	20.00	40.00
		127.04	Tricycles/ Motorcycles (Per Unit)	Per Annum	50.00	70.00
			Buses/Trotro			
		127.05	34 Passengers and above	Per Annum	20.00	40.00
		127.06	24 - 33 Passengers	Per Annum	15.00	25.00
		127.07	8 - 23 Passengers	Per Annum	12.00	15.00
			Trucks			
		127.08	Articulator / Timber Trucks	Per Annum	60.00	80.00
		127.09	Cargo Trucks (Above 10 Tonnes)	Per Annum	45.00	60.00
		127.10	Cargo Trucks/Kia (Below 10 Tonnes)	Per Annum	40.00	60.00
		127.11	Tipper Trucks:	Per Annum	30.00	50.00
		127.12	Up to 9.5 Cubic metres	Per Annum	20.00	40.00
			Other Vehicles			
		127.13	Hearse (Ambulance)	Per Annum	10.00	15.00
		127.14	Tractors	Per Annum	10.00	15.00
128			Windscreen Dealers - CAT 'C' (Small scale)	Per Annum	70.00	90.00
129			Wood Fuel			
		129.01	CAT D - Firewood Sellers (Small)	Per Annum	20.00	40.00
		129.02	CAT E - Charcoal Sellers	Per Annum	45.00	60.00
130			Licensed Arms & Ammunition Dealers - CAT 'B'	Per Annum	300.00	400.00
130B		130B1	Sand and stone Contractors	Per Annum	50.00	70.00
		130B2	Tipper Truck Drivers	Per Annum	100.00	150.00
D. FEES						
Main Item		Sub item	Description of Item	Frequency/ Measure	Proposed for 2025	proposed for 2026
131	1423006		Burial (Cemetery) Fees			
			General			
		131.01	CAT A - 1 - 5 years	Per Burial	20.00	40.00
		131.02	CAT B - 6 -17 years	Per Burial	50.00	70.00
		131.03	CAT C - Adults (Above 18 years)	Per Burial	100.00	150.00
		131.04	CAT D - Tombstone e.g. marble, terrazzo, vault, Concrete	Per Burial	500.00	700.00
		131.05	CAT E- Concrete Vault with building	Per Burial	1,000.00	1,500.00
		131.06	Home burial	Per Burial	1,000.00	1,500.00
132			Business/Product Promotion	One Week	200.00	300.00
133			Conservancy			
			Franchised			
		133.01	Franchise - Public Toilet Operators - WC (Pour flush, main station)	Per Month	250.00	350.00

Main Item	COA CODE	Sub item	Description of Item	Frequency/ Measure	Approved fees for 2025	Approved fees for 2026
		133.02	Franchise - Public Toilet Operators - Other WCs	Per Month	165.00	225.00
		133.03	Franchise - Public Toilet Operators - KVIP	Per Month	115.00	165.00
		133.04	WC	Per Visit	0.50	1.00
		133.05	KVIP	Per Visit	0.50	1.00
			Assembly Operated			
		133.06	Public Toilet (WC)	Per Visit	1.00	1.50
			Public Bathhouse			
		133.07	Public Bathhouse (with shower)	Per Visit	1.00	1.50
		133.08	Public Urinals	Per Visit	0.50	1.00
134			Crusade Outreach /Concert Programmes	Per Day	30.00	50.00
135			Environmental Health Inspection and Certificate fee	Per Visit		
		135.01	Application Forms		5.00	10.00
			Suitability (Health) Certification			
		135.02	CAT A - Hotels and Restaurants		50.00	70.00
		135.03	CAT B - Chop and Drinking Bars		40.00	60.00
		135.04	CAT C - Food Vendors		30.00	50.00
		135.05	Screening of Food and Drink Handlers and Hospitality industry staff (Hotel, Restaurant, Guest House etc)	Per Year Per Person	60.00	80.00
136	1423012		Exportation / Conveyance fees			
			Animals			
		136.01	Cow (Foreign Heardsmen)	Per animal	15.00	25.00
		136.02	Cow (Local Heardsmen)	Per animal	10.00	15.00
		136.03	Sheep, Goats, Pigs, Donkey, Dog etc.	Per animal	5.00	10.00
		136.04	Birds	Per bird	1.00	1.50
		136.05	Fish	Per basket	2.00	3.00
		136.06	Bush Meat	Per animal	2.00	3.00
		136.07	Charcoal	Per bag	2.00	3.00
		136.08	Cotton (Articulated Truck, Kia, Mummy truck, Abossey Okai macho, Motor king etc.)	Per load	10.00	150.00
			Firewood			
		136.09	- Articulated Truck	Per load	20.00	30.00
		136.10	- Mummy Truck	Per load	15.00	25.00
		136.11	- Kia Truck	Per load	15.00	25.00
		136.12	- Abossey Okai macho motor king/ Donkey Cart	Per load	5.00	10.00

Main Item	COA CODE	Sub item	Description of Item	Frequency/ Measure	Approved fees for2025	Approved fees for 2026
		136.13	Fruits and vegetables (Banana, Mango, Pawpaw, Pineapple, Pear, Oranges, cashew, tomatoes, garden eggs etc.)	Per crate/bag/ basket	1.00	1.50
		136.14	Coconut	Per load	2.00	3.00
		136.15	Milled Foods (Corn dough, Cassava dough, Groundnut paste, Gari etc.)	Per bag/ Per container	1.00	1.50
		136.16	Palm Fruit (Articulated, Kia, Mummy truck, 'Abossey Okai Macho', Motor king etc.)	Per Load	15.00	25.00
		136.17	Akpeteshie	Per tin	10.00	15.00
		136.18	Eggs	Per crate	0.50	1.00
		136.19	Roots and Tubers			
		136.20	Yam	100 pieces	2.00	3.00
		136.21	Yam - Articulator Truck	Per load	15.00	25.00
		136.22	Yam - Mummy Truck	Per load	15.00	25.00
		136.23	Yam - Kia Truck	Per load	12.00	15.00
		136.24	Yam - Abossey Okai macho motor king	Per load	5.00	10.00
		136.25	Cocoyam, Cassava, Potato	Per Maxi bag	2.00	3.00
		136.26	Cocoyam, Cassava, Potato	Per Mini bag	1.00	1.50
		136.27	Vegetable dealers	Per bag/crate/ basket	1.00	1.50
		136.28	Palm Oil, Coconut Oil, Groundnut Oil	Per gallon (4.5 Litres)	1.00	1.50
			Sawn Wood / Teak Trees Export			
		136.29	KIA Truck	Per Load	70.00	90.00
		136.30	Tipper Truck	Per Load	80.00	100.00
		136.31	Cargo Truck	Per Load	100.00	150.00
		136.32	Articulator Truck	Per Load	100.00	150.00
137	1423246		Lorry Park Fee			
			Commercial Vehicles			
		137.01	Taxi/Hiring	Per day	1.00	1.50
		137.02	Mini Bus Up to 12-23 seater	Per day	2.00	3.00
		137.03	Bus/Kia Up to 24-33 seater	Per day	2.00	3.00
		137.04	Bus/Kia (33 seater +)	Per day	5.00	7.00
		137.05	Articulated truck	Per day	5.00	7.00
		137.06	Rig Saw (Yellow Tricycle)	Per day	1.00	1.50
138			Market - Market Tolls (Daily/ Night Tolls)	Per day/night	1.00	1.50
139	1423011	1423011	Marriage Fees			
		139.01	Ordinance (Cap 127)	Per Registration	100.00	200.00
		139.02	Customary Marriage	Per Registration	70.00	90.00

Main Item	COA CODE	Sub item	Description of Item	Frequency/ Measure	Approved fees for 2025	Approved fees for 2026
		139.03	Divorce Certificate (Customary Local)	Per Document	350.00	500.00
		139.04	Divorce Certificate (Foreign)	Per Document	1,000.00	1,200.00
		139.05	Certified True Copy	Per document	50.00	70.00
		139.06	Registration of Churches for Marriage	Per Church	500.00	800.00
140	1423201		Sale of Contract Documents			
		B	Class B (Mun./Dist.)			
			Goods & Services			
		140.01	CAT A - Above 400,000 (Approved by Regional Tender Review Committee)	Per document	300.00	500.00
		140.02	CAT B - Above 50,000 - 400,000 (Approved by Entity Tender Committee)	Per document	200.00	300.00
		140.03	CAT C - Up to 50,000 (Approved by Entity Head)	Per document	100.00	150.00
			Works			
		140.04	CAT A - Above 550,000 (Approved by Regional Tender Review Committee)	Per document	500.00	700.00
		140.05	CAT B - Above 90,000 - 550,000 (Approved by Entity Tender Committee)	Per document	300.00	400.00
		140.06	CAT C - Up to 90,000 (Approved by Entity Head)	Per document	200.00	300.00
141	1423854		Slaughter House			
		141.01	Slaughter of Cow/Donkey	Per animal	5.00	10.00
		141.02	Slaughter of Sheep/Goat/ Pig	Per animal	2.00	4.00
142			Waste Management	Per Trip		
		A	Dislodgement of Liquid Waste			
			Dislodging			
		142.01	CAT A - Dislodging (Domestic)	Per Trip	30.00	50.00
		142.02	CAT B - Dislodging (Commercial and Industrial undertaking)	Per Trip	50.00	70.00
			<i>Solid Waste Dumping (By Private Organisations)</i>			
		142.03	CAT A - Domestic waste	Per Tonne	20.00	40.00
		142.04	CAT B - Commercial / Industrial waste	Per Tonne	50.00	70.00
143			Road Block (Funerals etc) - CAT B - Local Accesses	Per day	100.00	150.00
E. FINES						
Main Item		Sub item	Description of Item	Frequency/ Measure	Approved fee for 2025	Approved fee for 2026
144	1430024		Building Offences			

Main Item	COA CODE	Sub item	Description of Item	Frequency/ Measure	Approved fees for2025	Approved fees for 2026
		144.01	Penalty for development without permit	Per Case	50% of permit (in addition to principal)	50% of permit (in addition to principal)
		144.02	Penalty For Unauthorised Placements (Temporal structures)	Per Case	50% of permit (in addition to principal)	50% of permit (in addition to principal)
		144.03	Penalty for Refurbishment/ Renovation without permit	Per Case	50% of permit (in addition to principal)	50% of permit (in addition to principal)
		144.04	Penalty for development in unauthorised places	Per Case	50% of permit (in addition to principal)	50% of permit (in addition to principal)
		144.05	Penalty for Violating 'Stop-Work' Order	Per Case	50% of permit (in addition to principal)	50% of permit (in addition to principal)
		144.06	Installation of Radio /TV /Internet /Communication Mast & Others - Refusal to obtain permit	Per Case	50% of permit (in addition to principal)	50% of permit (in addition to principal)
145			Environmental Health/Safety/ Sanitation Offences			
		145.01	Defecating at unauthorized places	Per Case	250 penalty units	250 penalty units
		145.02	Urinating at unauthorized places	Per Case	250 penalty units	250 penalty units
		145.03	Selling at unauthorized places	Per Case	250 penalty units	250 penalty units
		145.04	Indiscriminate disposal/burning of refuse	Per Case	250 penalty units	250 penalty units
		145.05	Weedy grounds	Per Case	250 penalty units	250 penalty units
		145.06	Excessive Noise Making	Per Case	Between 100 and 250 penalty units	Between 100 and 250 penalty units
		145.07	Cutting of trees without permit	Per Tree	250 penalty units	250 penalty units
		145.08	Failure to participate in Communal Labour/Clean-up Exercise	Per Case	Between 100 and 250 penalty units	Between 100 and 250 penalty units
		145.09	Selling or preparing food/drinks to the public without Health Certificate	Per Case	Between 100 and 250 penalty units	Between 100 and 250 penalty units
146	1430023		Impounding – Stray Animals	Per animal/ day		
		146.01	Collection - Sheep/ Goat/ Pigs/Dogs	Per animal/ day	50.00	100.00
		146.02	Collection - Donkey/ Horse/ Cow	Per animal/ day	100.00	150.00
		146.03	Feeding - Sheep/ Goats	Per animal/ day	3.00	5.00

Main Item	COA CODE	Sub item	Description of Item	Frequency/ Measure	Approved fees for2025	Approved fees for 2026
		146.04	Feeding - Pigs	Per animal/ day	3.00	5.00
		146.05	Feeding - Dogs	Per animal/ day	3.00	5.00
		146.06	Feeding - Donkey/ Horse/Cow	Per animal/ day	5.00	7.00
147	1430027		Miscellaneous Offences			
		147.01	Removal/Destruction/Defacing of Street Name Signage	Per Case	120% of replacement cost	120% of replacement cost
		147.02	Destruction of Street Light Poles/Other road furniture	Per Case	120% of replacement cost	120% of replacement cost
		147.03	Posting of bills at unauthorized places	Per Case	90	90
		147.04	Failure to pay BOP/Rate/Rent	Per Case	30% of amount owed (in addition to principal)	30% of amount owed (in addition to principal)
		147.05	Transfer of stalls/stores without Assembly approval		200.00	300.00
148			Retrieval Of Seized Tools/Machinery (For Various Offences)			
		148.01	1st Time	Per Case	100.00	150.00
		148.02	2nd Time	Per Case	150.00	250.00
		148.03	3rd Time	Per Case	300.00	400.00
149	1430034		Traffic Offences (Parking/Stopping/Waiting/Loading/Off - loading/Moving/Turning at unauthorized Places)			
		149.01	Earth Moving Equipment	Per case	600.00	800.00
		149.02	Articulator Truck	Per hour/ Case	600.00	800.00
		149.03	Tipper/Cargo Truck/Tractor	Per hour/ Case	600.00	800.00
		149.04	Pick-Up/ Cross-Country/SUVs Vehicle, Saloon Cars	Per case	200.00	300.00
		149.05	Taxi	Per case	400.00	550.00
		149.06	Buses (large)	Per case	600.00	800.00
		149.07	Trotro/Buses (small)	Per case	600.00	800.00
		149.08	Motor bikes/Tricycles (including Pragyia)	Per case	200.00	300.00
		149.09	Riding bicycle and motorbike in the market	Per case	30.00	50.00
			<i>Refusal to obtain vehicle sticker</i>			
		150.01	CAT A - Articulated/ Tipper Trucks	Per Case	120% of sticker cost	120% of sticker cost

Main Item	COA CODE	Sub item	Description of Item	Frequency/ Measure	Approved fees for 2025	Approved fees for 2026
		150.02	CAT B - Commercial/Private Vehicles	Per Case	120% of sticker cost	120% of sticker cost
		150.03	Refusal to emboss sticker	Per case	120% of sticker cost	120% of sticker cost
		150.04	Refusal to acquire Taxi Driver Licence	Per case	120% of sticker cost	120% of sticker cost
151			Illegal/Un-licenced Activities			
		151.01	Mining (Galamsey)	Per Case	20,000.00	25,000.00
		151.02	Sand Winning	Per Case	10,000.00	15,000.00
F. RENT						
Main Item	COA CODE	Sub item	Description of Item	Frequency/ Measure	Approved fees for 2025	Approved fee for 2026
152	1415036		Hiring of Assembly Facilities	Per day		
		152.01	CAT A - Assembly Hall (New Hall)	Per day	200.00	300.00
		152.02	Hiring of Golden City Park	Per event	1,000.00	1,500.00
		152.03	Hiring of Assembly Platform	Per day	200.00	300.00
		152.04	Hiring of Assembly Banking Hall (Thursday Market)	Per month	3,000.00	3,500.00
		152.05	Ground Rent (Enso Nyame Ye Cold Store)	Per month	100.00	150.00
		152.06	Ground rent (per Telephone Mast)	Per annum	1,500.00	2,000.00
		152.07	Ground Rent (Other Structures/Stores)	Per month	50.00	70.00
153	1415052	1423011	Market Structures			
			Stores			
		153.01	CAT A - In CBD - (Central Market) - Storey Building (Top Floor)	Per Month	60.00	80.00
		153.02	CAT A - In CBD - (Central Market) - Storey Building (Ground Floor)	Per Month	80.00	100.00
		153.03	CAT A - In CBD - (Central Market) - Medium	Per Month	30.00	40.00
		153.04	CAT A - In CBD - (Central Market) - Small	Per Month	20.00	30.00
		153.05	CAT A - In CBD - (Central Market) - Cubicles	Per Month	20.00	30.00
		153.06	CAT B - Satelite Markets (Thursday Market New Stores) - 1st Floor (Upstairs)	Per Month	80.00	100.00
		153.07	CAT B - Satelite Markets (Thursday Market New Stores) - Ground floor	Per Month	100.00	150.00
		153.08	CAT B - Satelite Markets (Thursday Market Old Stores)	Per Month	30.00	40.00
		153.09	CAT B - Satelite Markets (Golden City Park Stores)	Per Month	60.00	80.00
			Stalls / Sheds/Pavillions			

Main Item	COA CODE	Sub item	Description of Item	Frequency/ Measure	Approved fees for2025	Approved fees for 2026
		153.10	CAT C - Outside CBD (Thursday Market New Stalls/Sheds)	Per month	20.00	40.00
154			Official Residence			
		154.01	Senior Staff Quarters (3-Bedrooms Apartment)	Per Month	100.00	150.00
		154.02	Senior Staff Quarters (2-Bedroom Apartment-Nsapor/Division-A)	Per Month	50.00	100.00
		154.03	Senior Staff Quarters (2 Bedroom Apartment-Senase/Division-B)	Per Month	30.00	50.00
		154.04	Junior Staff Quarters (1 Bedroom Apartment)	Per Month	20.00	40.00
		154.05	Hiring of Parks - CAT B - Lorry Park (space rental)	Per month	200.00	300.00
155	1412033		PERMIT CHARGES			
			New Development			
		155.1	Building/Permanent Structure	Cost of construction	0.35%	0.01
		155.2	Building/Permanent Structure (Residential)	Per metre square	2.50	3.50
		155.3	Building/Permanent Structure (Commercial)	Per metre square	4.00	6.00
		155.4	Hoarding Permit (only) (to develop)	Per metre	6.00	9.00
		155.5	Fence Wall Permit (only)	Per metre	3.00	5.00
		155.6	Mast Permit (Installation)	One Time Payment	16,000.00	18,000.00
			Building Permit Renewal (upon expiration of original permit/extension of time)			
		155.8	Residential	Per Project	200.00	300.00
		155.9	Commercial	Per Project	400.00	500.00
		155.10	Factories/ Industrial	Per Project	600.00	800.00
		155.11	Civic & Cultural	Per Project	200.00	300.00
		155.12	Open Space & Recreational Development	Per Project	500.00	700.00
		155.13	Educational	Per Project	300.00	500.00
		155.14	Renewal for Temporary Structures (Urban area)	Per meter square	15.00	25.00
		155.15	Renewal for Temporary Structures (Outside Urban area)	Per meter square	10.00	15.00
			Permit to repair/renovate/rehabilitate/refurbish/convert			
		155.16	Telecommunication Mast	Per mast	3,500.00	4,500.00
		155.17	All Others Structures (Commercial)	Per Project	5,000.00	6,000.00

Main Item	COA CODE	Sub item	Description of Item	Frequency/ Measure	Approved fees for2025	Approved fees for 2026
			<i>Temporary Structure Permit (Constructional Site)</i>			
		155.18	Industrial/Commercial Properties/Office	Per Project	150.00	250.00
		155.19	Mixed Use	Per Project	100.00	150.00
		155.20	Residential	Per Project	80.00	100.00
			<i>Other Temporary Structures Permit (Provisional Site)</i>			
		155.21	Containers/Sealed Metal	Per Project	300.00	400.00
		155.22	Container (Fabricated Metals)	Per Project	200.00	300.00
		155.23	Sheds	Per Project	150.00	250.00
		155.24	Wooden Kiosks	Per Project	100.00	150.00
			<i>Other Charges</i>			
		155.25	Certified True Copy		50.00	70.00
		155.26	Certificate of Habitation(COH)	% of Prevailing Building Permit Fee	20% of building permit cost	25% of building permit cost
		155.27	Demolition Permit	Per case	300.00	400.00
156			Permit For Construction:			
		156.1	Swimming Pool	Per Project	600.00	800.00
		156.2	Fountain/Water Falls	Per Project	200.00	300.00
		156.3	Tennis Court/Volley Ball/Basket	Per Project	300.00	400.00
		156.4	Football Pitch	Per Project	600.00	800.00
157			Road Crossing (Cutting) Permit Fees:			
		157.1	Asphalt Roads	Per Metre	Cost determined by DUR / GHA	Cost determined by DUR / GHA
		157.2	Paved/Surfaced Dressed Road	Per Metre	Cost determined by DUR / GHA	Cost determined by DUR / GHA
		157.3	Unpaved road		300.00	400.00
158	1412033		Thrust Boring			
		158.1	Asphalt Pavement Road	Per Metre	Cost determined by DUR / GHA	Cost determined by DUR / GHA
		158.2	Surface Dressed Road	Per Metre	Cost determined by DUR / GHA	Cost determined by DUR / GHA
159			Permit For Construction of Additional Septic Tank			
		159.1	Residential	Per Tank	75.00	95.00
		159.2	Commercial and Industrial	Per Tank	150.00	250.00
160			Permit For Construction of Additional Tanks - Filling Stations and Others	Per Tank	1,200.00	1,400.00
	1412035		CHANGE OF USE			
161			Residential to commercial			
			<i>1st Class</i>			

Main Item	COA CODE	Sub item	Description of Item	Frequency/ Measure	Approved fees for 2025	Approved fees for 2026
		161.1	Up to 0.32 acre	Per case	1,650.00	2,150.00
		161.2	0.33 - 1 acre	Per case	1,800.00	2,400.00
		161.3	Above 1 acre	Per case	2,250.00	3,250.00
			2nd Class			
		161.4	Up to 0.32 acre	Per case	1,125.00	1,625.00
		161.5	0.33 - 1 acre	Per case	1,350.00	1,850.00
		161.6	Above 1 acre	Per case	1,950.00	2,550.00
			3rd Class			
		161.7	Up to 0.32 acre	Per case	945.00	1,150.00
		161.8	0.33 - 1 acre	Per case	1,200.00	1,300.00
		161.9	Above 1 acre	Per case	1,650.00	2,150.00
162			Residential to Educational			
			1st Class			
		162.1	Up to 0.32 acre	Per case	1,350.00	1,850.00
		162.2	0.33 - 1 acre	Per case	1,800.00	2,200.00
		162.3	Above 1 acre	Per case	2,700.00	3,200.00
			2nd Class			
		162.4	Up to 0.32 acre	Per case	825.00	1,250.00
		162.5	0.33 - 1 acre	Per case	1,125.00	1,650.00
		162.6	Above 1 acre	Per case	1,350.00	1,850.00
			3rd Class			
		162.7	Up to 0.32 acre	Per case	525.00	7,250.00
		162.8	0.33 - 1 acre	Per case	825.00	1,225.00
		162.9	Above 1 acre	Per case	1,125.00	1,650.00
163			Residential to Civic and Cultural			
			1st Class			
		163.1	Up to 0.32 acres	Per case	1,650.00	2,150.00
		163.2	0.33 - 1 acre	Per case	2,100.00	2,500.00
		163.3	Above 1 acre	Per case	2,925.00	3,325.00
			2nd Class			
		163.4	Up to 0.32 acre	Per case	825.00	1,225.00
		163.5	0.33 - 1 acre	Per case	1,125.00	1,650.00
		163.6	Above 1 acre	Per case	1,350.00	1,850.00
164			Educational to residential	Per case		
		164.1	Up to 0.16 acre	Per case	1,650.00	2,150.00
		164.2	0.17 - 0.32 acre	Per case	2,250.00	2,750.00
		164.3	0.33 acre and above	Per case	2,925.00	3,325.00
165		164.4	Publication of Approved Rezoning Request	Per case	500.00	700.00