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GENERAL

IMPOSITION OF RATES AND FEE-FIXING RESOLUTION, 2022

Tema Metropolitan Assembly

In accordance with the Local Governance Act, Act 936 of 2016 the following rates have been imposed by resolution of the Tema Metropolitan Assembly for the Financial Year 1st January to 31st December, 2022. Under Sections 96 (3), (4), (6) and 99 (1) and (3)

A Basic rate of GH¢2 and a Special Development Levy of GH¢2.00 per both male and female payable by all persons of 18 years and above who reside within or own immovable property within the area of authority of the Tema Metropolitan Assembly.

In addition to the basic rate and Special Development Levy, a general rate per Ghana Cedi of the rateable value of immovable property situated within the Administrative area of the Tema Metropolitan Assembly except properties exempt from rating under the provisions of Local Governance Act, Act 936 of 2016, the amount which shall be as set out in the following

LICENCE

No.	COA Code	Description of Item	Fees For 2022	Duration
1	1422111	Abattoir (Private)		
		CAT 'A' - Industrial setting	1,100.00	per annum
		CAT 'B' - Manual setting	550.00	per annum
2	1422011	Adinkra Designers/Kente/Smock Weavers & Sellers		
		CAT 'A' - Weavers & Sellers (Large)	825.00	per annum
		CAT 'B' - Weavers Only (Large)	605.00	per annum
		CAT 'C' - Sellers Only (Large)	385.00	per annum
		CAT 'D' - Weavers & Sellers (Medium)	275.00	per annum
		CAT 'E' - Weavers Only (Medium)	165.00	per annum
CAT 'F' - Sellers Only (Medium)	220.00	per annum		

No.	COA Code	Description of Item	Fees For 2022	Duration
		CAT 'G' - Weavers & Sellers (Small)	132.00	per annum
		CAT 'H' - Weavers Only (Small)	110.00	per annum
		CAT 'I' - Sellers Only (Small)	99.00	per annum
3	1422046	Advertising Companies		
		CAT 'A' - Platinum (minimum of 10 staff)	2,100.00	per annum
		CAT 'B' - Gold (minimum of 5 staff)	1,575.00	per annum
		CAT 'C' - Silver (minimum of 3 staff)	1,260.00	per annum
		CAT 'D' (BRONZE AND OTHERS)	840.00	per annum
		CAT 'E'	525.00	per annum
5	1422271	Agro Chemical/Farm Inputs Dealers		
		CAT 'A' - Manufacturers/Importers/ Distributors/Retailers	1,320.00	per annum
		CAT 'B' - Manufacturers & Importers	880.00	per annum
		CAT 'C' - Manufacturers & Distributors	660.00	per annum
		CAT 'D' - Distributors & Retailers	550.00	per annum
		CAT 'E' - Manufacturers	440.00	per annum
		CAT 'F' - Importers	330.00	per annum
		CAT 'G' - Distributors	280.00	per annum
		CAT 'H' - Retailers (Large)	250.00	per annum
		CAT 'I' - Retailers (Medium)	180.00	per annum
		CAT 'J' - Retailers (Small)	110.00	per annum
6	1422170	Agro Machine Dealers		
		CAT 'A' - Manufacturers	809.00	per annum
		CAT 'B' - Importers	693.00	per annum
		CAT 'C' - Retailers (Large)	347.00	per annum
		CAT 'D' - Retailers (Medium)	220.00	per annum
8	1422032	Akpeteshie (liquor) Dealers		
		a) Manufacturers (Distillers)		
		CAT 'A' - Large Scale	802.00	per annum
		CAT 'B' - Medium Scale	659.00	per annum
		CAT 'C' - Small Scale	545.00	per annum
		CAT 'D'	352.00	per annum
		CAT 'E'	220.00	per annum
	1422032	b) Distributors		
		CAT 'A' - Large scale	1,320.00	per annum
		CAT 'B' - Medium Scale	1,055.00	per annum
		CAT 'C' - Small Scale	908.00	per annum
		CAT 'D'	550.00	per annum
		CAT 'E'	350.00	per annum
	1422032	c) Home Based/Farm Site		
		CAT 'A' - Pito (daily brewing)	110.00	per annum
		CAT 'B' - Palm Wine Tappers	110.00	per annum
9	1422277	Aluminium Fabricators (Doors/Windows/Frame)		
		CAT 'A' – Large Scale	2,200.00	per annum
		CAT 'B' – Medium Scale	1,650.00	per annum
		CAT 'C' – Small Scale	1,100.00	per annum
		CAT 'D'	660.00	per annum
		CAT 'E'	440.00	per annum
		CAT 'F'	275.00	per annum

No.	COA Code	Description of Item	Fees For 2022	Duration
10	1422278	Aluminium Pot Dealers ('Dadesen')		
		CAT 'A' - Manufacturers	289.00	per annum
		CAT 'B' - Distributors	231.00	per annum
		CAT 'C' - Retailers	174.00	per annum
		CAT 'D' - Retailers	116.00	per annum
11	1422021	Aluminium/ Silver Manufacturing	-	
		CAT 'A' - Smelting	17,325.00	per annum
		CAT 'B' - Multiple Product Lines	13,860.00	per annum
		CAT 'C' - Roofing Sheets	9,240.00	per annum
		CAT 'D' - Roofing Sheets	6,930.00	per annum
		CAT 'E' - Roofing Sheets	4,200.00	per annum
		CAT 'F' - Roofing Sheets	2,835.00	per annum
		CAT 'G' - Saucepan	5,198.00	per annum
		CAT 'H' - Saucepan	2,888.00	per annum
		CAT 'I' - Saucepan	1,733.00	per annum
CAT 'J' - Saucepan	1,260.00	per annum		
12	1422112	Aluminium Product Distributors	-	
		CAT 'A' - Large Scale	347.00	per annum
		CAT 'B' - Medium Scale	231.00	per annum
		CAT 'C' - Small Scale	116.00	per annum
13	1422112	Aluminium Product Retailers	-	
		CAT 'A' - Store (Large)	158.00	per annum
		CAT 'B' - Container/Kiosk (Medium)	105.00	per annum
		CAT 'C' - Table Top (Small)	95.00	per annum
15	1422151	Ambulance Service Provides		
		CAT A- Large Scale (Above 5 Vehicles)	800.00	per annum
		CAT B- Medium Scale (3- 5 Vehicles)	600.00	per annum
		CAT C- Large Scale (1-2 Vehicles)	400.00	per annum
14	1422162	Art Gallery		
		CAT 'A' - Own Facility with multi-services	330.00	per annum
		CAT 'B' - Own Facility with limited-services	275.00	per annum
		CAT 'C' - Own Facility only	220.00	per annum
		CAT 'D' - Rented space	165.00	per annum
15	1422163	Arts & Handicraft Dealers		
		CAT 'A' - Importers	1,650.00	per annum
		CAT 'B' - Exporters	550.00	per annum
		CAT 'C' - Producers (Large)	660.00	per annum
		CAT 'D' - Producers (Medium)	550.00	per annum
		CAT 'E' - Producers (Small)	275.00	per annum
		CAT 'F' - Retailers Only	330.00	per annum
		CAT 'G' - Container/Kiosk	220.00	per annum
		CAT 'H' - Table Top	110.00	per annum
16	1422281	Artisans (Self Employed) (Masons, Carpenters, Plumbers, Electricians, Painters, Steel Benders, Tile Layers etc.)		
		CAT 'A'	165.00	per annum
		CAT 'B'	110.00	per annum
		CAT 'C' (Chain Saw Operators)	99.00	per annum

No.	COA Code	Description of Item	Fees For 2022	Duration
17	1422164	Auctioning Firms/Agencies / Auctioneers	-	
	CAT 'A'		1,800.00	per annum
	CAT 'B'		1,500.00	per annum
	CAT 'C'		900.00	per annum
	CAT 'D'		450.00	per annum
18	1422052	Auto Mechanics/ Electricians/ Sprayers, etc.		
	1422052	i) Air Condition Mechanics		
		CAT 'A' - Formal Company	688.00	per annum
		CAT 'B' - Informal Garage with Shop	413.00	per annum
		CAT 'C' - Informal Garage without Shop	220.00	per annum
		CAT 'D' - Others	110.00	per annum
	1422052	ii) Arc Welders		
		CAT 'A'- Fuel/Water Tankers, Truck Builders	350.00	per annum
		CAT 'B1'- Light Vehicle Repairs, Container Shops & Iron Gate	500.00	per annum
		CAT 'B2'- Light Vehicle Repairs, Container Shops & Iron Gate	250.00	per annum
		CAT 'C'	150.00	per annum
		CAT 'D'	100.00	per annum
	1422052	iii) Argon (Aluminium) Welders	150.00	per annum
	1422052	iv) Auto Body Repairers		
		CAT 'A' (Formal Company)	1,910.00	per annum
		CAT 'B' (Informal Garage with shop)	1,588.00	per annum
		CAT 'C' (Informal Garage without Shop)	1,134.00	per annum
		CAT 'D' (Others)	682.00	per annum
		CAT 'E'	455.00	per annum
		CAT 'F'	238.00	per annum
		CAT 'G'	135.00	per annum
		CAT 'H' Wayside	113.00	per annum
	1422052	v) Auto Electricians		
		CAT 'A' - With Battery Charging	110.00	per annum
		CAT 'B' - Without Battery Charging	94.00	per annum
	1422052	vi) Auto Mechanics		
		CAT 'A' - Heavy Duty Earthmoving Equipment	275.00	per annum
		CAT 'B' - Heavy Duty Trucks	286.00	per annum
		CAT 'C' - Light Duty Trucks (3 to 5 tonnes)	165.00	per annum
		CAT 'D' - Light Duty Vehicles (Below 3 tonnes)	110.00	per annum
		CAT 'E' - (Alignment of vehicles)	110.00	per annum
	1422052	vii) Auto Sprayers		
		CAT 'A' - Spraying with Oven	550.00	per annum
		CAT 'B' - Oven Only	250.00	per annum
		CAT 'C' - Spraying Only	260.00	per annum
		CAT 'D'	110.00	per annum
	1422052	viii) Auto Upholstery		
		CAT 'A' - Moulding and Seat Cover Sewing	110.00	per annum
		CAT 'B' - Seat Cover Sewing	93.50	per annum
	1422052	ix) Vulcanisers		
		CAT 'A' - Tyre Repairs, Wheel Balancing, Alignment and Washing Bay	165.00	per annum
		CAT 'B' - Tyre Repairs, Wheel Balancing and Alignment	165.00	per annum
		CAT 'C' - Wheel Balancing and Alignment	110.00	per annum
		CAT 'D' - Tire Repairs only	100.00	per annum
	1422052	x) Brake Specialist	90.00	per annum

No.	COA Code	Description of Item	Fees For 2022	Duration
	1422052	xi) Carburettor Specialist	90.00	per annum
	1422052	xii) Plastic Welders and Fabricators	90.00	per annum
	1422052	xiii) Radiator Specialist	90.00	per annum
	1422052	xiv) Multiple Service Providers for Auto Works		
		CAT 'A' - Large scale	200.00	per annum
		CAT 'B' - Medium scale	150.00	per annum
		CAT 'C' - Small scale	120.00	per annum
19	1422270	Automobile Companies		
	1422270	i. Vehicle Importers/ Assembling/Sales (Brand New)		
		CAT 'A' - Vehicle Assembling and Sale (Large)	29,400.00	per annum
		CAT 'B' - Vehicle Assembling and Sale (Medium)	17,325.00	per annum
		CAT 'C' - Vehicle Assembling and Sale (Small)	13,125.00	per annum
		CAT 'D' - Heavy Duty Equipment/Vehicle Sales	9,240.00	per annum
		CAT 'E' - Light Duty Equipment/Vehicle Sales	8,085.00	per annum
	1422270	ii. Saloon and Sub Urban Vehicles (SUVs) Sales	-	
		CAT 'A' - Large Scale (Branded Companies)	9,240.00	per annum
		CAT 'B' - Medium Scale (Unbranded Companies)	6,930.00	per annum
		CAT 'C' - Others	4,620.00	per annum
		CAT 'D' - Sales Outlets with showrooms	2,887.50	per annum
	1422270	iii. Used Vehicle Sales (Second-hand Car Dealers)	-	
		CAT 'A' - Large Scale (Above 50 Vehicles)	3,234.00	per annum
		CAT 'B' - Medium Scale (20-49 Vehicles)	1,732.50	per annum
		CAT 'C' - Small Scale (Below 20 Vehicles)	1,386.00	per annum
	1422270	iv. Heavy Equipment Hiring Services		
		CAT 'A' - Mining Equipment	10,395.00	per annum
		CAT 'B' - Construction Equipment (Road & Building)	9,240.00	per annum
		CAT 'C' - Others (small scale)	4,620.00	per annum
	1422270	v. Vehicle Assembling & Manufacturing Dealers		
		CAT A - Foreign	21,000.00	per annum
		CAT B - Local	10,500.00	per annum
	1422270	vi. Car Dealers Association		
		CAT 'A'	15,750.00	per annum
		CAT 'B'	12,600.00	per annum
	1422270	Bolt and Knot Dealers		
		CAT 'A' - Shop	110.00	per annum
		CAT 'B' - Table Top	95.00	per annum
20	1422279	Bags and Suitcases Dealers		
		CAT 'A' - Large Scale	220.00	per annum
		CAT 'B' - Medium Scale	165.00	per annum
		CAT 'C' - Small Scale	132.00	per annum
		CAT 'D'	110.00	per annum
21	1422168	Barbering Shop (floor space and number of points)		
		CAT 'A' - Large Shop (above 5 points)	165.00	per annum
		CAT 'B' - Medium Shop (3-5 points)	132.00	per annum
		CAT 'C' - Small Shop (1-2 points)	110.00	per annum
		CAT 'D' - Mobile/ Certified 'Wanzam' Operators	55.00	per annum
		CAT 'E' - Barbering Accessory Shop	110.00	per annum
		CAT 'F' - (Freelance Barbers, Hawkers)	70.00	per annum

No.	COA Code	Description of Item	Fees For 2022	Duration
22	1422169	Bathroom Operators		
		CAT 'A' - 13 showers and above	220.00	per annum
		CAT 'B' - 9-12 Showers	200.00	per annum
		CAT 'C' - 8 Showers and below	165.00	per annum
23	1422009	Bakeries		
		CAT 'A' - Large Scale (Industrial operations)	275.00	per annum
		CAT 'B' - Medium Scale	165.00	per annum
		CAT 'C' - Small Scale	110.00	per annum
24	1422283	Distributors of Drinks (Beer/Wine/Spirits/Soft Drinks Sales)		
		CAT 'A'	1,540.00	per annum
		CAT 'B'	1,165.00	per annum
		CAT 'C'	1,000.00	per annum
		CAT 'D'	750.00	per annum
		CAT 'E'	500.00	per annum
25	1422289	Beads		
		CAT 'A'	165.00	per annum
		CAT 'B'	110.00	per annum
		CAT 'C'- Table Top	55.00	per annum
26		Bedsheet Sellers		
		CAT 'A' NEW	220.00	per annum
		CAT 'B' USED	165.00	per annum
		CAT 'C'	110.00	per annum
27	1422010	Bicycles/Tricycles/Motorcycles Dealers		
		CAT 'A' - Importers/Wholesalers	1,320.00	per annum
		CAT 'B' - Sales Outlets (Large)	880.00	per annum
		CAT 'C' - Sales Outlets (Medium)	550.00	per annum
		CAT 'D' - Tricycles	330.00	per annum
		CAT 'E' - Bicycles	275.00	per annum
28	1422010	Bicycles/Tricycles/Motorcycles and Parts Sales		
		CAT 'A' - Multiple Products	385.00	per annum
		CAT 'B' - Motorcycle/Tricycle with Parts	330.00	per annum
		CAT 'C' - Motorcycle/Tricycles	275.00	per annum
		CAT 'D' - Bicycle with Parts	220.00	per annum
		CAT 'E' - Bicycles	165.00	per annum
29	1422010	Bicycle Tricycle/ Motorcycle Repairers		
		CAT 'A' - Tricycle/ Motorcycle	80.00	per annum
		CAT 'B' - Bicycle	20.00	per annum
30	1422040	Billboards (For Advertisement)		
		These are Suburbs & Areas other than the major streets. e.g. Inner Lanes, Link Road etc. First Party Signs and Billboards (Owner of Structure Advertising Own Products, Services, Events etc. on Own Business Premises)		
		a. Maximum Area In Square Meters		
	1422040	i. (Wall or Window or Roofing Signs) (First Party)		Zone A (Ghc/Gp)
		Up to 1.0	40.00	per case
		Up to 5.0	200.00	per case

No.	COA Code	Description of Item	Fees For 2022	Duration
		Up to 10.0	400.00	per case
		Up to 15.0	600.00	per case
		Up to 20.0	800.00	per case
		Up to 25.0	1,000.00	per case
		Up to 30.0	1,200.00	per case
		Above 30.0 (Max 36.0)	1,440.00	per case
1422040		ii. Projection Signs (First Party)		-
		Up to 1.0	17.00	per case
		Up to 5.0	83.00	per case
		Up to 10.0	165.00	per case
		Up to 15.0	248.00	per case
		Up to 20.0	330.00	per case
		Up to 25.0	413.00	per case
		Up to 30.0	495.00	per case
		Above 30.0 (Max 36.0)	660.00	per case
1422040		b. Maximum Area in Square Metres		-
		i. Free Standing Sky Signs		
		Up to 1.0	225.00	per case
		Up to 5.0	550.00	per case
		Up to 10.0	705.00	per case
		Up to 15.0	1,005.00	per case
		Up to 20.0	1,250.00	per case
		Up to 25.0	1,450.00	per case
		Up to 30.0	1,600.00	per case
		Above 30.0 (Max 36.0)	1,850.00	per case
1422040		c. Other Third Signs/Advertisement Structures/ Banners/Bountings		
		i. (Fee Per Day)		-
		1.0 Sq Mtr	11.00	Per Day
		ii. Posters (Fee Per Day)		
		1.0Sq Mtr	11.00	Per Day
		iii. Wall Drape / Building Wrap (per sq meter per week)	6.00	Per Day
		iv. Bus Shelter		-
		Maximum Advert Area = 8 Sq Mtrs	550.00	per week
		Median Signs – Light Boxes per box per Annum	275.00	per week
		v. Flag Poles (Per flag pole per Annum)	220.00	per annum
1422040		d. Items not listed Above or Below per square meter		per annum
		i. Directional Signs/ Bridge Panel	150.00	per slab
		Rates for Billboards		
		Unipole Spectacular	12,100.00	Per Annum
		Motorway	73.00	Per Sq. Meter
		1st Party Billboard	73.00	Per Sq. Meter
		Zone A	73.00	Per Sq. Meter
		Zone B	70.00	Per Sq. Meter
		Road Arches (Single Lane)	6,050.00	Per Annum
		Road Arches (Double Lane)	8,954.00	Per Annum
		Street Light Pole Advertising	121.00	Per Annum
		Overpass (Per Advert)	73.00	Per Annum
		Franchising of Roundabout	22,500.00	Per Annum
		Digital Ultraware	100.00	Per Annum

No.	COA Code	Description of Item	Fees For 2022	Duration
	1422040	e. Mobile Advertisement (Fee for Zone)		
		Transit/Branding Advert-Per Annum Rate		
		Truck/Long Vehicle	1,210.00	Per Annum
		Big Bus	750.00	Per Annum
		Saloon Car	450.00	Per Annum
		Pick-Up/Mini Bus	550.00	Per Annum
	1422040	f. Float/Promotional Event (on the road) -- fee Per day	-	
		Trailers, Long Bus	500.00	Per day
		Medium Size Vans e.g. 2007 Mercedes Benz	350.00	Per day
		Mini Van/ Small Cars	50.00	Per day
	1422040	g. Other Fees (Signs & Advertisement Structure -- All Zones)		
		Market/ Lorry Parks/ Open Space	182.00	Per Annum
		Application/Registrations Fee (Payable on from submission)		
		Deposit for Removal (Refundable)		
		5% of permit Fee (Minimum GH¢20.00)		per case
		Poster/Banners Flat rate of Ghc 50.00		per case
		Other Structure 10% of permit		per case
		Penalty for defaulters (Including Unauthorised Installations, Providing Incorrect Information, Late payment or failing to pay default charges 50% of initial fee plus Approved fee Chargeable fee		per case
		Application Form		
		Hardcopy GH¢20.00 (free download from website when available)		per case
		Advert/ Structure Removal By T.M.A. Bill/Fixed structures after 14 days Notice. Moveable objects immediate removal		per case
		T.M.A Removal Costs		
		Actual removal cost plus 20% Administration fee		per case
31	1422173	Blacksmith	90.00	per annum
		Blender & Fan Repairers		per annum
		CAT 'A'	165.00	per annum
		CAT 'B'	110.00	per annum
32	1422053	Blocks & Concrete Producers		per annum
		CAT 'A' - Large Scale (Concrete Mixtures and Wares)	1,100.00	per annum
		CAT 'B' - Large Scale(Machine and manual for design blocks)	880.00	per annum
		CAT 'C' - Medium Scale (Machine for blocks only)	660.00	per annum
		CAT 'D' - Small Scale (Manual blocks only)	440.00	per annum
		CAT 'E' - Small Scale (Manual design blocks/columns only)	330.00	per annum
		CAT 'F' - Tiles/Pavement Blocks & Terrazzo Works (Chipping)	220.00	per annum
33	1422174	Boat/Canoe Operators		
		CAT 'A' - Large Scale	350.00	per annum
		CAT 'B' - Medium Scale	250.00	per annum
		CAT 'C' - Small Scale	150.00	per annum
34	1422280	Book, Stationery, Office Equipment, Computer & Accessory, etc. Shops		
		CAT 'A' - Book Shops, Stationeries, Office Equipment, Computer & Accessories	6,600.00	per annum
		CAT 'B' - Computer, Accessories, Office Equipment, Stationery	3,850.00	per annum
		CAT 'C' - Computer & Accessories, Office Equipment	2,750.00	per annum
		CAT 'D' - Medium size of CAT 'C'	1,650.00	per annum
		CAT 'E' - Book Shops, Stationeries	2,200.00	per annum

<i>No.</i>	<i>COA Code</i>	<i>Description of Item</i>	<i>Fees For 2022</i>	<i>Duration</i>
		CAT 'F' - Stationeries, Office Equipment	1,650.00	per annum
		CAT 'G' - Medium Size of CAT 'E'	990.00	per annum
		CAT 'H' - Office Equipment Only	1,100.00	per annum
		CAT 'I' - Stationery Only	550.00	per annum
		CAT 'J' - Books Only	220.00	per annum
		CAT 'K' - Table Top/Truck Pusher	110.00	per annum
		CAT 'L' - Mobile Vans	330.00	per annum
35	1422270	Bolt and Knot Dealers		
		CAT 'A' - Shop	110.00	per annum
		CAT 'B' - Table Top	95.00	per annum
36	1422021	Bottle Collectors		
		CAT 'A'	55.00	Per annum
		CAT 'B'	55.00	Per annum
37	1422021	Bottle Sellers		
		CAT 'A'	55.00	Per annum
		CAT 'B'	55.00	Per annum
38	1422273	Boutiques		
		CAT 'A'	2,750.00	per annum
		CAT 'B'	2,200.00	per annum
		CAT 'C'	1,650.00	per annum
		CAT 'D'	1,320.00	per annum
		CAT 'E'	1,100.00	per annum
		CAT 'F'	880.00	per annum
		CAT 'G'	715.00	per annum
		CAT 'H'	550.00	per annum
		CAT 'I'	440.00	per annum
		CAT 'J'	330.00	per annum
		CAT 'K'	220.00	per annum
		CAT 'L'	165.00	per annum
		CAT 'M'	110.00	per annum
39	1422001	Breweries		
		CAT 'A'	33,000.00	per annum
		CAT 'B'	16,500.00	per annum
		CAT 'C'	11,000.00	per annum
40	1422113	Bridal Homes		
		CAT 'A'	1,650.00	per annum
		CAT 'B'	1,510.00	per annum
		CAT 'C'	990.00	per annum
41	1422176	Building Materials (Distributor/ Wholesale)		
		CAT 'A' - Large Scale hardware	3,465.00	per annum
		CAT 'B' - Medium Scale hardware	2,310.00	per annum
		CAT 'C' - Small Scale hardware	1,848.00	per annum
42	1422176	Building Material Dealers–Finishing (Eg.Tiles/WC/T&G)		-
		CAT 'A' - Large Scale	462.00	per annum
		CAT 'B' - Medium Scale	347.00	per annum
		CAT 'C' - Small Scale (Containers/ Kiosk)	289.00	per annum
		CAT 'D'	231.00	per annum
		CAT 'E'	173.00	per annum
		CAT 'F'	139.00	per annum

<i>No.</i>	<i>COA Code</i>	<i>Description of Item</i>	<i>Fees For 2022</i>	<i>Duration</i>
43	1422008	Business Centres		
		CAT 'A' - Internet, Word Processing, Printing and Copying Services plus above 20 Work Stations with Internet Service Retailing	4,950.00	per annum
		CAT 'B' - Internet, Word Processing, Printing and Copying Services plus above 20 Work Stations with Internet Service Retailing	3,700.00	per annum
		CAT 'C' - Internet, Word Processing, Printing and Copying Services plus above 20 Work Stations	2,750.00	per annum
		CAT 'D' - Internet, Word Processing, Printing and Copying Services plus 11-20 Work Stations	1,320.00	per annum
		CAT 'E' - Internet, Word Processing, Printing and Copying Services plus 11-20 Work Stations	600.00	per annum
		CAT 'F' - Internet, Word Processing, Printing and Copying Services plus below 11 Work Stations	330.00	per annum
		CAT 'G' - Secretarial Services (Word Processing, Printing and Copying Services)	220.00	per annum
		CAT 'F' - Secretarial Services (Word Processing, Printing and Copying Services)	110.00	per annum
44	1422114	Butcher's Licence		
		CAT 'A'	120.00	per annum
		CAT 'B'	80.00	per annum
45	1422021	Cable Manufacturers		
		CAT 'A'	11,918.00	per annum
		CAT 'B'	9,555.00	per annum
		CAT 'C'	8,138.00	per annum
		CAT 'D'	7,140.00	per annum
		CAT 'E'	6,300.00	per annum
46	1422011	Cane Weavers		
		CAT 'A'	275.00	per annum
		CAT 'B'	165.00	per annum
		CAT 'C'	110.00	per annum
47	1422178	Car Washing Bay		
		CAT 'A' - Jet Washing, Restaurant and Drinking Facility	770.00	per annum
		CAT 'B' - Jet Washing and Drinking Facility	605.00	per annum
		CAT 'C' - Jet Washing Only	495.00	per annum
		CAT 'D' - Manual Washing (Medium)	330.00	per annum
		CAT 'E' - Manual Washing (Small)	220.00	per annum
48	1422179	Carpentry Workshops		
		CAT 'A' - All Works	275.00	per annum
		CAT 'B' - Furniture (plus upholstery - Medium)	220.00	per annum
		CAT 'C' - Furniture (plus upholstery - Small)	132.00	per annum
		CAT 'D' - Furniture Only	90.00	per annum
		CAT 'E' - Minor Works	75.00	per annum
49	1422133	Casino/Betting Companies		
		CAT 'A'	5,198.00	per annum
		CAT 'B'	4,389.00	per annum
		CAT 'C'	1,155.00	per annum
		CAT 'D'	809.00	per annum
		CAT 'E' (Tombola (Street Gambling))	693.00	per annum

No.	COA Code	Description of Item	Fees For 2022	Duration
50	1422181	Contracted Caterers (e.g. School Feeding)		
		CAT 'A' - Above 1,000 pupils	220.00	per annum
		CAT 'B' - Above 500 to 1,000 pupils	165.00	per annum
		CAT 'C' - Up to 500 pupils	110.00	per annum
51	1422287	CD Sellers (Audio/Video)		
		CAT 'A' - Shops	165.00	per annum
		CAT 'B' - Table Tops	110.00	per annum
		CAT C- Mobile Van	105.00	per annum
52	1422183	Cement & Limestone Factories		
		CAT 'A'	80,850.00	per annum
		CAT 'B'	69,300.00	per annum
		CAT 'C'	58,695.00	per annum
		CAT 'D'	50,925.00	per annum
		CAT 'E'	38,640.00	per annum
		CAT 'F'	28,875.00	per annum
53	1422183	Cement Distributors		
		CAT 'A'	809.00	per annum
		CAT 'B'	578.00	per annum
		CAT 'C'	473.00	per annum
54	1422184	Ceramics/Pottery Producers		
		CAT 'A'	135.00	per annum
		CAT 'B'	90.00	per annum
55	1422185	Ceremonial Hiring Services		
		CAT 'A' - Multi Services	3,850.00	per annum
		CAT 'B' - Canopies, Chairs, Tables, Cutlery, Glasses, Plates, Serving Trays	880.00	per annum
		CAT 'C' - Canopies, Chairs, Tables	440.00	per annum
		CAT 'D' - Single Item of above	132.00	per annum
		CAT 'E' - Recreational/social facilities	1,540.00	per annum
		CAT 'F' - Spinners (Large)	275.00	per annum
		CAT 'G' - Spinners (Small)	132.00	per annum
		CAT 'H' - Live Band	385.00	per annum
		CAT 'I' - Musical/Dance Groups	275.00	per annum
		CAT 'J' - Pallbearers	165.00	per annum
56	1422186	Chandlery (shipping supplies) Services		
		CAT 'A'	3,465.00	per annum
		CAT 'B'	2,310.00	per annum
		CAT 'C'	1,155.00	per annum
57	1422187	Cigarette Dealers		
		CAT 'A' - Importers/Wholesalers	2,625.00	per annum
		CAT 'B' - Distributors	840.00	per annum
		CAT 'C' - Retailers	578.00	per annum
		CAT 'D' - Table Top	578.00	per annum
58	1422054	Cleaning Companies		
		CAT 'A' - Household/Office (Large)	2,200.00	per annum
		CAT 'B' - Household/Office (Medium)	1,650.00	per annum
		CAT 'C' - Household/Office (Small)	880.00	per annum
		CAT 'D' - Household/Office (Very Small)	500.00	per annum

<i>No.</i>	<i>COA Code</i>	<i>Description of Item</i>	<i>Fees For 2022</i>	<i>Duration</i>
59	1422059	Cocoa Residue Buying Companies		
		CAT 'A'	550.00	per annum
		CAT 'B'	440.00	per annum
60	1422188	Cocoa/Shea Nut/Cotton/Other Cash Crops Buying Companies		
		CAT 'A' - Large Scale (Mother Company)	7,700.00	per annum
		CAT 'B' - Medium Scale (Mother Company)	4,400.00	per annum
		CAT 'C' - Medium Scale (Agent)	2,200.00	per annum
		CAT 'D' - Small Scale (Agent)	1,100.00	per annum
	1422213	Cloth Sellers		
		CAT 'A'	340.00	Per annum
		CAT 'B'	250.00	per annum
		CAT 'C'	200.00	Per annum
		CAT 'D'	150.00	Per annum
		CAT 'E'	100.00	Per annum
	1422163	Container Moulders	-	
		CAT 'A'	500.00	per annum
		CAT 'B'	350.00	per annum
		CAT 'C'	200.00	per annum
61	1422190	Coffee/Cashew Buying Companies		
		CAT 'A' - Large Scale (Mother Company)	2,750.00	per annum
		CAT 'B' - Medium Scale (Mother Company)	880.00	per annum
		CAT 'C' - Small Scale (Agent)	330.00	per annum
62	1422191	Coffin Dealers		
		CAT 'A' - Importers	2,200.00	per annum
		CAT 'B' - Industrial (Manufacture & Sale)	1,430.00	per annum
		CAT 'C' - Manual (Manufacture & Sale)	990.00	per annum
		CAT 'D' - Sales Outlets	770.00	per annum
		CAT 'E' - Manufacturers Only	385.00	per annum
		CAT 'F' - Sales Outlets	165.00	per annum
		CAT 'G' - Manufacturers Only	132.00	per annum
63	1422192	Cola Nut Buying Companies		
		CAT 'A' - Large Scale	220.00	per annum
		CAT 'B' - Medium Scale	165.00	per annum
		CAT 'C' - Small Scale	110.00	per annum
64	1422115	Cold Storage Facilities		
	1422115	i. Importers with Own/Rented Cold Storage Facilities		
		CAT 'A' - Above 2500 Metric Tonnes	12,000.00	per annum
		CAT 'B' - 2001 to 2500 Metric Tonnes	10,500.00	per annum
		CAT 'C' - 1501 to 2000 Metric Tonnes	10,000.00	per annum
		CAT 'D' - 1001 to 1500 Metric Tonnes	9,000.00	per annum
		CAT 'E' - 501 to 1000 Metric Tonnes	8,000.00	per annum
		CAT 'F' - Up to 500 Metric Tonnes	7,200.00	per annum
		CAT 'G'	6,800.00	per annum
		CAT 'H'	6,600.00	per annum
		CAT 'I'	5,700.00	per annum
		CAT 'J'	4,900.00	per annum
		CAT 'K'	3,400.00	per annum
		CAT 'L'	2,700.00	per annum
		CAT 'M'	1,500.00	per annum

<i>No.</i>	<i>COA Code</i>	<i>Description of Item</i>	<i>Fees For 2022</i>	<i>Duration</i>
	1422115	ii. Non-Importers with Rented Cold Storage Facilities (Local)		
		CAT 'A' - Above 1000 Metric Tonnes	1,700.00	per annum
		CAT 'B' - 501 to 1000 Metric Tonnes	1,500.00	per annum
		CAT 'C' - Up to 500 Metric Tonnes	1,000.00	per annum
	1422115	iii. Non-Importers with Containerised Cold Storage Facilities (Local)		
		CAT 'A' - Three or more 40 Footer Containers	825.00	per annum
		CAT 'B' - Two 40 Footer Containers	550.00	per annum
		CAT 'C' - 40 Footer Container	275.00	per annum
		CAT 'D' - 20 Footer Container	220.00	per annum
		CAT 'E' - Below 20 Footer Container	165.00	per annum
		CAT 'F' - Deep Freezer	120.00	per annum
65	1422045	Commercial Houses/Departmental Stores		
		CAT 'A' - Mall (Large)	16,500.00	per annum
		CAT 'B' - Mall (Medium)	11,000.00	per annum
		CAT 'C' - Branches of A	7,700.00	per annum
		CAT 'D' - Large Supermarkets	5,500.00	per annum
		CAT 'E' - Medium Supermarkets	3,300.00	per annum
		CAT 'F' - Small Supermarkets	2,750.00	per annum
		CAT 'G' - Neighbourhood Shops	1,650.00	per annum
		CAT 'H' - Containers/Small Shops	1,100.00	per annum
		CAT 'I'	485.00	per annum
66	1422193	Commercialised State Companies/Corporations		
		CAT 'A' - Head Offices	22,000.00	per annum
		CAT 'B' - Regional Offices	19,800.00	per annum
		CAT 'C' - Branch Offices	11,000.00	per annum
		CAT 'D' - District Offices	8,800.00	per annum
		CAT 'E' - Local Offices	3,300.00	per annum
67	1422066	Commissioner of Oath/Letter Writers		
		CAT 'A'	110.00	per annum
		CAT 'B'	85.00	per annum
		CAT 'C'	70.00	per annum
68	1422159	Communication Mast Operating Licence		
		CAT 'E' - 1-10 Masts	1,760.00	p.m./per mast
		CAT 'D' - 11-20 Masts	1,430.00	p.m./per mast
		CAT 'C' - 21-30 Masts	1,210.00	p.m./per mast
		CAT 'B' - 31-40 Masts	860.00	p.m./per mast
		CAT 'A' -Above 40 Masts	575.00	p.m./per mast
69	1422052	Computer/Accessories/ Office Equipment Repairs	-	
		CAT 'A' - Large Scale (New)	880.00	per annum
		CAT 'B' - Medium Scale (New)	660.00	per annum
		CAT 'C' - Small Scale (New)	275.00	per annum
		CAT 'D' - Large Scale (Home used)	345.00	per annum
		CAT 'E' - Medium Scale (Home used)	305.00	per annum
		CAT 'F' - Small Scale (Home used)	135.00	per annum

<i>No.</i>	<i>COA Code</i>	<i>Description of Item</i>	<i>Fees For 2022</i>	<i>Duration</i>
70	1422194	Condiments/Confectioneries/Provision Stores/ (e.g. Biscuits, Toffees and Spices)	-	
		CAT 'A'	220.00	per annum
		CAT 'B'	165.00	per annum
		CAT 'C'	145.00	per annum
		CAT 'D'	110.00	per annum
		CAT 'E'	88.00	per annum
71	1422133	Console (consul) Games Operators	-	
		CAT 'A'	5,775.00	per annum
		CAT 'B'	5,198.00	per annum
		CAT 'C'(Roving)	924.00	per annum
74	1422196	Cooking/Household Utensil Sales	-	
		CAT 'A'	165.00	per annum
		CAT 'B'	110.00	per annum
		CAT 'C'	100.00	per annum
75	1422021	Cosmetics Production	-	
		CAT 'A'	2,750.00	per annum
		CAT 'B'	1,100.00	per annum
76	1422197	Cosmetic/Personal Care/Hair Product Sales	-	
		CAT 'A' - Wholesale and Retail	1,100.00	per annum
		CAT 'B' - Wholesale Only	880.00	per annum
		CAT 'C' - Retail	550.00	per annum
		CAT 'D' Retail (small)	275.00	per annum
		CAT 'E' -	165.00	per annum
		CAT 'F'	110.00	per annum
77	1422117	Courier Services	-	
		CAT 'A' - International Companies	5,800.00	per annum
		CAT 'B' - Regional Companies eg. Jumia	3,600.00	per annum
		CAT 'C' - Small Companies Cars and Motorcycle (Below 10 vehicles)	2,200.00	per annum
		CAT 'D' - Micro Scale (motorcycles only)	1,000.00	per annum
78	1422198	Curtains/Carpets etc. Sales	-	
		CAT 'A'	275.00	per annum
		CAT 'B'	165.00	per annum
		CAT 'C'	110.00	per annum
79	1422110	Custom/Port Agents		
	1422110	a) Clearing Agents		
		CAT 'A'	3,000.00	per annum
		CAT 'B'	2,500.00	per annum
		CAT 'C'	1,800.00	per annum
		CAT 'D'	1,200.00	per annum
		CAT 'E'	1,000.00	per annum
		CAT 'F'	800.00	per annum
		CAT 'G'	600.00	per annum
80	1422147	Digital Embroidery Companies	-	
		CAT 'A'	2,640.00	per annum
		CAT 'B'	1,100.00	per annum
		CAT 'C'	550.00	per annum
		CAT 'D'	220.00	per annum

<i>No.</i>	<i>COA Code</i>	<i>Description of Item</i>	<i>Fees For 2022</i>	<i>Duration</i>
	1422197	Distributors/Wholesalers (Personal Care Products)	-	
		CAT 'A'	1,990.00	per annum
		CAT 'B'	1,490.00	per annum
		CAT 'C'	825.00	per annum
		CAT 'D'	605.00	per annum
		CAT 'E'	550.00	per annum
		ii. Drum Sellers	-	
		CAT 'A'	110.00	per annum
		CAT 'B'	100.00	per annum
81	1422288	Dislodging Companies	-	
		CAT 'A'	825.00	per annum
		CAT 'B'	550.00	per annum
	1422045	Disposables	-	
		CAT 'A'	220.00	per annum
		CAT 'B'	165.00	per annum
		CAT 'C'	110.00	per annum
	1422283	Drinks Retailers	-	
		CAT 'A'	880.00	per annum
		CAT 'B'	630.00	per annum
		CAT 'C'	500.00	per annum
		CAT 'D'	400.00	per annum
		CAT 'E'	220.00	per annum
		CAT 'F'	150.00	per annum
82	1422199	Dog Licence	22.00	per annum
83	1422199	Dog Sale Licence	-	
		CAT 'A' - Exotic & Local	275.00	per annum
		CAT 'B' - Exotic Only	220.00	per annum
		CAT 'C' - Local Only	110.00	per annum
84	1422025	Draughtsmanship Business	-	
		CAT 'A'	440.00	per annum
		CAT 'B'	275.00	per annum
		CAT 'C'	165.00	per annum
84	1402038	Dressmakers/Tailors (Industrial)	-	
		CAT 'A' - Fashion Designers (Large)	1,375.00	per annum
		CAT 'B' - Fashion Designers (Small)	880.00	per annum
		CAT 'C' - Large Scale (Above 25 workers)	440.00	per annum
		CAT 'D' - Medium Scale (Up to 25 workers)	330.00	per annum
85	1422038	Dressmakers/Tailors (Non-Industrial)	-	
		CAT 'A'	170.00	per annum
		CAT 'B'	120.00	per annum
		CAT 'C'	110.00	per annum
		CAT 'D'	100.00	per annum
		CAT 'E'	90.00	per annum
86	1422038	Dressmakers/Tailoring Services	-	
		CAT 'A' - Knitting, Haberdashery and Embroidery	165.00	per annum
		CAT 'B' - Knitting and Embroidery	132.00	per annum
		CAT 'C' - Embroidery only	110.00	per annum
		CAT 'D' - Knitting only	110.00	per annum
		CAT 'E' - Haberdashery (sewing items) Only (large)	495.00	per annum
		CAT 'F' - Haberdashery Only (Small)	275.00	per annum

No.	COA Code	Description of Item	Fees For 2022	Duration
87	1422119	Drilling Companies	-	
	1422119	a) Mining	-	
		CAT 'A' - Exploration & Prospecting - (Large)	39,600.00	per annum
		CAT 'B' - Exploration & Prospecting - (Small)	26,400.00	per annum
		CAT 'C' - Ancillary Services	23,760.00	per annum
	1422119	b) Oil/Gas	-	
		CAT 'A' - Exploration & Prospecting - (Large)	198,000.00	per annum
		CAT 'B' - Exploration & Prospecting - (Medium)	66,000.00	per annum
		CAT 'D' - Exploration & Prospecting - (Very Small)	5,280.00	per annum
		CAT 'E' - Ancillary Services	88,000.00	per annum
	1422119	c) Water	-	
		CAT 'A' - Exploration & Prospecting - (Large)	8,250.00	per annum
		CAT 'B' - Exploration & Prospecting - (Small)	6,050.00	per annum
88	1422202	Driving Schools	-	
		CAT 'A' - Above 10 Vehicles	770.00	per annum
		CAT 'B' - 7 -9 Vehicles	660.00	per annum
		CAT 'C' - 4 - 6 Vehicles	550.00	per annum
		CAT D - 1 - 3 Vehicles	330.00	per annum
89	1422024	Educational Institutions – Private	-	
	1422024	a) Pre-school Facilities	-	
		CAT 'A' - Day Care/Crèche/Nursery/KG/Preschool	1,870.00	per annum
		CAT 'B' - Day Care/Crèche/Nursery/KG Middle Class	825.00	per annum
		CAT 'C' - Day Care/Crèche/Nursery	385.00	per annum
		CAT 'D' - Day Care/Crèche	330.00	per annum
		CAT 'E' - Day Care or Crèche or Nursery or KG only	165.00	per annum
	1422024	b) Primary Schools/Junior High Schools	-	
		CAT 'A'	2,750.00	per annum
		CAT 'B'	1,650.00	per annum
		CAT 'C'	440.00	per annum
		CAT 'D'	330.00	per annum
	1422024	c) Senior High/Technical Schools	-	
		CAT 'A'	2,750.00	per annum
		CAT 'B'	1,650.00	per annum
		CAT 'C'	1,100.00	per annum
		CAT 'D'	550.00	per annum
	1422024	d) Training & Vocational Institutions	-	
		CAT 'A' - Fashion Designing School	1,100.00	per annum
		CAT 'B' - Catering School	880.00	per annum
		CAT 'C' - Floral Training School	660.00	per annum
		CAT 'D' - Cosmetologist/Beauticians	550.00	per annum
	1422024	e) Tertiary Schools (Including Computer Training Institutes)	-	
		CAT 'A' - Degree and above	5,500.00	per annum
		CAT 'B' - Diploma	3,960.00	per annum
		CAT 'C' - Certificates	2,200.00	per annum
	1422024	f) Computer Training Centre (local)	-	
		CAT 'A'	550.00	per annum
		CAT 'B'	385.00	per annum
		CAT 'C'	275.00	per annum
	1422024	g) Special Tutoring (Professional Part-Time classes/Remedial School)	-	
		CAT 'A'	1,100.00	per annum
		CAT 'B'	650.00	per annum
		CAT 'C'	300.00	per annum

<i>No.</i>	<i>COA Code</i>	<i>Description of Item</i>	<i>Fees For 2022</i>	<i>Duration</i>
	1422024	h) Media Schools	330.00	per annum
	1422024	i) Private Library	220.00	per annum
	1422283	j) Private Hostels	-	
		CAT 'A' -(15 Rooms and Above)	605.00	per annum
		CAT 'B' - (10-14 Rooms)	484.00	per annum
		CAT 'C' - (5-9 Rooms)	363.00	per annum
		CAT 'D' -(1-4 Rooms)	303.00	per annum
90	1422024	Egg Dealers	-	
		CAT 'A' - Wholesale	165.00	per annum
		CAT 'B' - Retail Shops	110.00	per annum
		CAT 'C' - Mobile Retail	90.00	per annum
91	1402205	Electrical Appliances	-	
	1402205	i. New & Second-hand	-	
		CAT 'A' - Importers/Wholesalers	3,300.00	per annum
		CAT 'B' - Wholesalers	2,750.00	per annum
		CAT 'C' - Retailers (Large)	2,200.00	per annum
		CAT 'D' - Retailers (Small)	1,650.00	per annum
		CAT 'E' -	1,320.00	per annum
		CAT 'F' -	1,100.00	per annum
		CAT 'G' -	660.00	per annum
	1402205	ii. Electrical Shops (General)		
		CAT 'A'	815.00	per annum
		CAT 'B'	690.00	per annum
		CAT 'C'	616.00	per annum
		CAT 'D'	460.00	per annum
		CAT 'E'	220.00	per annum
		CAT 'F'	150.00	per annum
		CAT 'G'	90.00	per annum
92	1422206	Electrical Security Fencing Companies		
		CAT 'A'	2,500.00	per annum
		CAT 'B'	1,500.00	per annum
		CAT 'C'	1,000.00	per annum
		CAT 'D'	550.00	per annum
		CAT 'E'	330.00	per annum
93	1422207	Electronic/Home Appliances/Shops		
	1422207	New & Second Hand		
		CAT 'A' - Importers/Wholesalers (Large)	4,950.00	per annum
		CAT 'B' - Importers/Wholesalers (Small)	3,300.00	per annum
		CAT 'C' - Wholesalers cum Retailers (Large)	2,200.00	per annum
		CAT 'D' - Wholesalers cum Retailers (Small)	1,650.00	per annum
		CAT 'E' - Retailers (Shops and Containers - Large)	1,430.00	per annum
		CAT 'F' - Retailers (Shops and Containers - Small)	1,100.00	per annum
		CAT 'G' - Retailers (Table Top - Large)	880.00	per annum
		CAT 'H' - Retailers Table Top - Small)	440.00	per annum
		CAT 'I' - Retailers	275.00	per annum
		CAT 'J' - Retailers	165.00	per annum
		CAT 'K' - Retailers	120.00	per annum
94	1422207	Electronic/Home Appliance Parts Dealers		
		CAT 'A'	385.00	per annum
		CAT 'B'	275.00	per annum
		CAT 'C'	220.00	per annum

<i>No.</i>	<i>COA Code</i>	<i>Description of Item</i>	<i>Fees For 2022</i>	<i>Duration</i>
95	1422229	Electronic Media (Radio) Operators		
		CAT 'A' - National & Inter-Regional	3,300.00	per annum
		CAT 'B' - Regional	2,750.00	per annum
		CAT 'C' - District	2,200.00	per annum
		CAT 'D' - Community	880.00	per annum
		CAT 'E' - Information Centres (Urban)	220.00	per annum
		CAT 'F' - Information Centres (Rural)	165.00	per annum
96	1422229	Electronic Media (Television) Operators		
		CAT 'A' - Very Large Scale	5,500.00	per annum
		CAT 'B' - Large Scale	4,950.00	per annum
		CAT 'C' - Medium Scale	3,300.00	per annum
		CAT 'D' - Small Scale	2,200.00	per annum
97	1422147	Embossment Centres		
		CAT 'A' - Vehicle Embossment Company	1,320.00	per annum
		CAT 'B' - Stickers' Distributors	275.00	per annum
98	1422091	Exporters of General Goods		
		CAT 'A' - Timber	11,000.00	per annum
		CAT 'B' - Cash Crops	6,600.00	per annum
		CAT 'C' - Food Crops	3,850.00	per annum
		CAT 'D' - African Clothing/Ornaments	3,300.00	per annum
		CAT 'E' - Footwear	1,100.00	per annum
	1422091	a. Exporters Only		
		CAT 'A'	2,750.00	per annum
		CAT 'B'	2,200.00	per annum
		CAT 'C'	1,980.00	per annum
		CAT 'D'	1,650.00	per annum
		CAT 'E'	1,100.00	per annum
	1422091	b. Importers Only		
		CAT 'A'	3,300.00	per annum
		CAT 'B'	2,750.00	per annum
		CAT 'C'	2,420.00	per annum
		CAT 'D'	1,760.00	per annum
		CAT 'E'	1,320.00	per annum
99	1422021	Fabric Dealers Manufacturing		
		CAT 'A' - Large Scale	12,100.00	per annum
		CAT 'B' - Medium Scale	8,800.00	per annum
		CAT 'C' - Small Scale	7,150.00	per annum
100	1422213	Fabric Dealers Sales		
		CAT 'A' - Imports/Wholesale (large)	2,200.00	per annum
		CAT 'B' - Imports/Wholesale	1,650.00	per annum
		CAT 'C' - Wholesale and Retail	1,100.00	per annum
		CAT 'D' - Wholesale	770.00	per annum
		CAT 'E' - Retail (Medium)	495.00	per annum
		CAT 'F' - Retail	275.00	per annum
		CAT 'G' - Table Top (Medium)	165.00	per annum
		CAT 'H' - Table Top	110.00	per annum
101	1422051	Feed Mills (Poultry, Pets, Fish etc.) – Production		
		CAT 'A'	495.00	per annum
		CAT 'B'	330.00	per annum
		CAT 'C'	220.00	per annum

No.	COA Code	Description of Item	Fees For 2022	Duration	
102	1422282	Feed Sellers			
		CAT 'A' - Wholesalers	440.00	per annum	
		CAT 'B' - Distributors	275.00	per annum	
			CAT 'C' - Retailers	132.00	per annum
	1422283	i. Fast Food			
	1422283	A. Outlets			
		CAT 'A'	165.00	per annum	
		CAT 'B'	110.00	per annum	
	1422283	B. ("Indomie Sellers")			
		CAT 'A'	110.00	per annum	
		CAT 'B'	100.00	per annum	
	1422051	Flour Kneading			
		CAT 'A' (2 Machines and above)	110.00	per annum	
		CAT 'B' (1 Machine)	88.00	per annum	
	1422282	Frozen Meat/Fish Retail			
CAT 'A'		242.00	per annum		
CAT 'B'		181.50	per annum		
CAT.C		145.20	per annum		
	CAT 'D'	121.00	per annum		
1422281	Furniture/Carpentry				
	CAT 'A'	275.00	per annum		
	CAT 'B'	220.00	per annum		
	CAT 'C'	165.00	per annum		
	CAT 'D'	110.00	per annum		
103	1422146	Film Production/Distribution			
		CAT 'A' - Film Production cum Distribution	1,100.00	per annum	
		CAT 'B' - Film Production	880.00	per annum	
		CAT 'C' - Film Distribution	550.00	per annum	
	CAT 'D' - Small Scale of CAT 'B' or C	330.00	per annum		
104	1422044	Financial Institutions (Banking)			
		CAT 'A' - Bank of Ghana	22,869.00	per annum	
		CAT 'B' - Main/Head Office	15,246.00	per annum	
		CAT 'C' - Regional Office	11,434.50	per annum	
		CAT 'D' - Branch/District Office	8,431.50	per annum	
		CAT 'E' - Agency Office	5,082.00	per annum	
		CAT 'F' - Rural Bank	3,927.00	per annum	
		CAT 'G' - Agency Office (Rural Bank)	2,032.80	per annum	
		CAT 'H' - Mobilisation Centres/Vans	508.20	per annum	
	CAT 'I' - Each ATM Outside Banking Premises	231.00	per annum		
105	1422044	Financial Institutions (Non-Banking)	-		
		a) Insurance Companies, Debt Servicing Companies, Security Discount Houses, Credit Unions etc.	-		
		CAT 'A' - Head Office	21,000.00	per annum	
		CAT 'B' - Regional Office	12,600.00	per annum	
		CAT 'C' - Branch Office	8,400.00	per annum	
		CAT 'D' - Agency Office	5,250.00	per annum	
		CAT 'E' - Agency Office	3,885.00	per annum	
		CAT 'F' - Agency Office	3,150.00	per annum	
		CAT 'G' - Agency Office	2,625.00	per annum	
		CAT 'H' - Agency Office	1,575.00	per annum	
	CAT 'I' - Credit Unions	693.00	per annum		

<i>No.</i>	<i>COA Code</i>	<i>Description of Item</i>	<i>Fees For 2022</i>	<i>Duration</i>
	1422044	b) Life Insurance		
		CAT A	12,000.00	per annum
		CAT B	5,000.00	per annum
		CAT C	3,000.00	per annum
	1422044	c) Savings and Loans Company		
		CAT 'A'	4,410.00	per annum
		CAT 'B'	3,465.00	per annum
	1422044	d) Micro-Finance Institutions		
		CAT 'A'	4,410.00	per annum
		CAT 'B'	3,465.00	per annum
		CAT 'C'	2,079.00	per annum
		CAT 'D' - Collection Points	525.00	per annum
		CAT 'E' - Head Office Susu Collectors	630.00	per annum
		CAT 'F' - Agency Susu Collectors	210.00	per annum
		CAT 'G' - Roving attached to an Agency	1,470.00	per annum
		CAT 'H' - Roving not attached to an Agency	210.00	per annum
	1422044	e) Money Lending		
		CAT 'A'	578.00	per annum
		CAT 'B'	347.00	per annum
		CAT 'C'	231.00	per annum
	1422044	f) Mobile Money		
		CAT 'A'- Merchants (Large)	578.00	per annum
		CAT 'B' Merchants (Medium)	520.00	per annum
		CAT 'C'	405.00	per annum
		CAT 'D'	266.00	per annum
		CAT 'E'	173.00	per annum
	1422044	g) Forex Bureau		
		CAT 'A'	1,000.00	per annum
		CAT 'B'	800.00	per annum
		CAT 'C'	600.00	per annum
		CAT 'D'	400.00	per annum
		CAT 'E'	300.00	per annum
	1422044	h) Stand Alone ATMs	1,000.00	per annum
106	1422120	Fish Farming Companies		
		CAT 'A' - Large Scale	330.00	per annum
		CAT 'B' - Medium Scale	220.00	per annum
		CAT 'C' - Small Scale	110.00	per annum
107	1422215	Fishing Nets and Accessories Dealers		
		CAT 'A' - Importers/Wholesalers	1,500.00	per annum
		CAT 'B' - Wholesalers	1,100.00	per annum
		CAT 'C' - Retailers	880.00	per annum
		CAT 'D' - Retailers	330.00	per annum
		CAT 'E' - Retailers	220.00	per annum
		CAT 'F' - Retailers	88.00	per annum
108	1422063	Florist and Allied Products		
		CAT 'A' - Natural (Large Scale)	385.00	per annum
		CAT 'B' - Natural (Medium Scale)	330.00	per annum
		CAT 'C' - Natural (Small Scale)	275.00	per annum
		CAT 'D' - Artificial (Large Scale)	165.00	per annum
		CAT 'E' - Artificial (Small Scale)	132.00	per annum

<i>No.</i>	<i>COA Code</i>	<i>Description of Item</i>	<i>Fees For 2022</i>	<i>Duration</i>
109	1422121	Freight Forwarding		
		CAT 'A'	34,000.00	per annum
		CAT 'B'	24,000.00	per annum
		CAT 'C'	18,000.00	per annum
		CAT 'D'	15,000.00	per annum
		CAT 'E'	12,000.00	per annum
		CAT 'F'	8,000.00	per annum
		CAT 'G'	6,000.00	per annum
		CAT 'H'	4,000.00	per annum
		CAT 'I'	1,800.00	per annum
		CAT 'J'	1,200.00	per annum
		CAT 'K'	1,000.00	per annum
		CAT 'L'	800.00	per annum
		CAT 'M'	600.00	per annum
110	1422123	Funeral Related Business		
	1422123	Funeral Homes and Mortuaries		
		CAT 'A' - Morgue, Hearse, Cremation, Pall Bearers and other facilities	6,600.00	per annum
		CAT 'B' - Morgue only	3,850.00	per annum
		CAT 'C'	1,650.00	per annum
		CAT 'D'	990.00	per annum
111	1422123	Funeral – Undertaker’s Licence		
		CAT 'A'	1,100.00	per annum
		CAT 'B'	550.00	per annum
112	1422217	Furniture Showroom		
		CAT 'A' - Large Scale	4,400.00	per annum
		CAT 'B' - Medium Scale	2,200.00	per annum
		CAT 'C' - Small scale	1,100.00	per annum
		CAT 'D'	880.00	per annum
		CAT 'E'	550.00	per annum
		CAT 'F'	330.00	per annum
113	1422217	Furniture Industry		
		CAT 'A'	3,300.00	per annum
		CAT 'B'	2,200.00	per annum
		CAT 'C'	1,870.00	per annum
		CAT 'D'	1,650.00	per annum
114	1422218	General Goods - Sales (e.g. Generator, Water Pump, Chain Saw, etc.)		
		CAT 'A'	880.00	per annum
		CAT 'B'	660.00	per annum
		CAT 'C'	440.00	per annum
		CAT 'D'	330.00	per annum
		CAT 'E'	275.00	per annum
		CAT 'F'	220.00	per annum
		CAT 'G'	165.00	per annum
115	1422219	Gift Shops		
		CAT 'A' - Large Scale	220.00	per annum
		CAT 'B' - Small Scale	110.00	per annum
		CAT 'C'	94.00	per annum

<i>No.</i>	<i>COA Code</i>	<i>Description of Item</i>	<i>Fees For 2022</i>	<i>Duration</i>
116	1422220	Glass Sellers (Tainted /Plain)		
		CAT 'A' - Large Scale	1,100.00	per annum
		CAT 'B' - Medium Scale	880.00	per annum
		CAT 'C' - Small Scale	550.00	per annum
		CAT 'D'	440.00	per annum
		CAT 'E'	330.00	per annum
117	1422143	Gold Dealers		
		CAT 'A' - Gold Refinery	11,000.00	per annum
		CAT 'B' - Gold Merchants	5,500.00	per annum
		CAT 'C' - Goldsmith	3,850.00	per annum
		CAT 'D' - Goldsmith	1,100.00	per annum
		CAT 'D' - Goldsmith	880.00	per annum
		CAT 'E' - Goldsmith	550.00	per annum
		CAT 'F' - Goldsmith	220.00	per annum
118	1422222	Hair, Beauty Service & Make-up Studio		
	1422222	a) Hair & Beauty Service Providers		
		CAT 'A' - Beauty Parlour and School	1,050.00	per annum
		CAT 'B' - Beauty Parlour (Large)	840.00	per annum
		CAT 'C' - Beauty Parlour (Medium)	630.00	per annum
		CAT 'D' - Salon with Pedicure, Manicure, Braiding/Weaving	210.00	per annum
		CAT 'E' - Braiding and Weaving Only (Large)	315.00	per annum
		CAT 'F' - Braiding and Weaving Only (Medium)	250.00	per annum
		CAT 'G' - Braiding and Weaving Only (Small)	200.00	per annum
		CAT 'H' - Braiding Only	150.00	per annum
		CAT 'I' - Small Salon	105.00	per annum
		CAT 'J' - Nails Only	105.00	per annum
	1422222	b) Make-up Studio	-	
		CAT 'A'	600.00	per annum
		CAT 'B'	400.00	per annum
		CAT 'C'	250.00	per annum
		CAT 'D'	150.00	per annum
119	1422144	Harbours	-	
		CAT 'A' - Merchandise Harbours	156,000.00	per annum
		CAT 'B' - Fishing Harbours	50,000.00	per annum
120	1422194	Hawkers Licence	-	
		CAT 'A' - Barbers	24.00	per annum
		CAT 'B' - Used Shoe Sellers	22.00	per annum
		CAT 'C' - Used Cloth Sellers	66.00	per annum
		CAT 'D' - Herbal Medicine Sellers	55.00	per annum
		CAT 'E' - Watch/Necklace Sellers	44.00	per annum
		CAT 'F' - Confectionary Sellers	8.00	per annum
		CAT 'G' - Cloth and Material Sellers	16.00	per annum
		CAT 'H' - Leather Product Sellers	8.00	per annum
		CAT 'I' - Foodstuff Sellers	8.00	per annum
		CAT 'J' - Others	7.00	per annum
121	1422145	Haulage companies and cargo handlers	-	
		CAT 'A' International Companies	12,000.00	per annum
		CAT 'B' Over 50 Vehicles eg. Global Haulage	10,000.00	per annum
		CAT 'C' 20-49 Vehicles eg.	8,000.00	per annum
		CAT 'D' 11-19 Vehicles	6,000.00	per annum

No.	COA Code	Description of Item	Fees For 2022	Duration
		CAT 'E' 5-10 vehicles	4,000.00	per annum
		CAT 'G' Cargo Truck eg. Onion Trucks,	600.00	per annum
		CAT 'H' Light Cargo Truck Operators	500.00	per annum
		CAT 'T' Dry Cargo eg. Sand/Stones Tippers	400.00	per annum
		Cargo Motorcycle/Tricycle (Aboboya (Market load))	50.00	per annum
122	1422026	Health Facilities	-	
	1422026	a) Dental Clinics	-	
		CAT 'A' - Large Scale	550.00	per annum
		CAT 'B' - Medium Scale	275.00	per annum
		CAT 'C' - Small Scale	220.00	per annum
	1422026	b) Eye Clinics	-	
		CAT 'A' - Large Scale	770.00	per annum
		CAT 'B' - Small Scale	660.00	per annum
	1422026	c) Hospitals/Clinics	-	
		CAT 'A' - Chiropractic /Homeopathic	2,750.00	per annum
		CAT 'B' - In and Outpatient	1,980.00	per annum
		CAT 'C' - Outpatient	1,100.00	per annum
		CAT 'D'	830.00	per annum
	1422026	d) Maternity Homes	-	
		CAT 'A' - General Services	330.00	per annum
		CAT 'B' - Midwifery Services	220.00	per annum
		CAT 'C' (Traditional Birth Attendant)	110.00	per annum
	1422026	e) Medical Laboratory Facilities	-	
		CAT 'A' - General Services	1,650.00	per annum
		CAT 'B' - Specialised Services	715.00	per annum
		CAT 'C' - Ordinary Services	440.00	per annum
	1422026	f) Physiotherapy Centres	-	
		CAT 'A' - Large Scale	550.00	per annum
		CAT 'B' - Medium Scale	385.00	per annum
		CAT 'C' - Small Scale	220.00	per annum
	1422026	g) Herbal Medicine Units	-	
		CAT 'A' - Foreign Clinics and Shops	1,650.00	per annum
		CAT 'B' - Foreign Clinics or Shops	1,980.00	per annum
		CAT 'C' - Clinic and Medicine Producers (Local)	1,320.00	per annum
		CAT 'D' - Clinic Only (Local)	1,100.00	per annum
		CAT 'E' - Medicine Producers Only (Local)	990.00	per annum
		CAT 'F' - Traditional Herbal Shops (Local) (Medium)	330.00	per annum
		CAT 'G' - Shop on wheel (Mobile)	220.00	per annum
		CAT 'H' - Traditional Herbal Shops (Local) (Small)	160.00	per annum
	1422026	h) Specialist	-	
		CAT 'A' (e.g. Pro Vita, Narh Bit)	4,400.00	per annum
		CAT 'B'	3,740.00	per annum
		CAT 'C'	3,520.00	per annum
		CAT 'D' - Pediatrics etc.	2,500.00	per annum
		CAT 'E'	1,500.00	per annum
		CAT 'F'	1,000.00	per annum
124	1422223	i. Ice Cream/Yoghurt Dealers	-	
		CAT 'A' - Manufacturers (Very Large Scale)	5,500.00	per annum
		CAT 'B' - Manufacturers (Large Scale)	4,400.00	per annum
		CAT 'C' - Manufacturers (Medium Scale - Local Producers)	3,300.00	per annum

No.	COA Code	Description of Item	Fees For 2022	Duration
		CAT 'D' - Manufacturers (Small Scale - Local Producers)	2,200.00	per annum
		CAT 'E' - Wholesale/Depot	1,650.00	per annum
		CAT 'F' - Retail	990.00	per annum
		CAT 'G' - Retail	330.00	per annum
	1422223	ii. Ice cream freezers		
		CAT 'A'	165.00	per annum
		CAT 'B'	110.00	per annum
125	1422026	Interior Decorators	-	
		CAT 'A' - Companies	800.00	per annum
		CAT 'B' - Individuals	600.00	per annum
		CAT 'C' - Individuals	330.00	per annum
126	1422225	Jewellery Shops	-	
		CAT 'A' - Retail (Large)	1,650.00	per annum
		CAT 'B' - Retail (Medium)	715.00	per annum
		CAT 'C' - Retail (Small)	440.00	per annum
		CAT 'D' - Table Top	110.00	per annum
127	1422226	Jewellery Repairers (watches/bracelets, etc.)	-	
		CAT 'A'	165.00	per annum
		CAT 'B'	94.00	per annum
128	1422124	Job Placement Agencies	-	
		CAT 'A'	1,100.00	per annum
		CAT 'B'	825.00	per annum
		CAT 'C'	500.00	per annum
		CAT 'D'	330.00	per annum
129	1422227	Key Cutters	200.00	per annum
130	1422267	Laboratories		
		CAT 'A' - Large Scale	4,000.00	per annum
		CAT 'B' - Medium Scale	2,800.00	per annum
		CAT 'C' - Small Scale	1,800.00	per annum
131	1422125	Landscapers/Horticulturalists		
		CAT 'A' - Large Scale	220.00	per annum
		CAT 'B' - Medium Scale	165.00	per annum
		CAT 'C' - Small Scale	110.00	per annum
132	1422054	Laundry Services	-	
		CAT 'A' - Large Scale	1,100.00	per annum
		CAT 'B' - Medium Scale	880.00	per annum
		CAT 'C' - Small Scale	440.00	per annum
		CAT 'D'	220.00	per annum
		CAT 'E'	165.00	per annum
133	1422286	Leather Works	-	
		CAT 'A' - Producers (Donkey Skin)	7,700.00	per annum
		CAT 'B' - Producers (Industrial)	880.00	per annum
		CAT 'C' - Producers (Handmade)	440.00	per annum
		CAT 'D' - Repairers	275.00	per annum
		CAT 'E'	110.00	per annum

<i>No.</i>	<i>COA Code</i>	<i>Description of Item</i>	<i>Fees For 2022</i>	<i>Duration</i>
134	1423053	Licenced Arms & Ammunition Dealers	-	
		CAT 'A'	13,200.00	per annum
		CAT 'B'	6,600.00	per annum
135	1422228	Livestock Farms	-	
		CAT 'A' - Very large-sized	1,650.00	per annum
		CAT 'B' - Large-sized	1,100.00	per annum
		CAT 'C' - Medium-sized	880.00	per annum
		CAT 'D' - Small-sized	550.00	per annum
		CAT 'E' - Very Small-sized	110.00	per annum
136	1422016	Lottery Business Operators	-	
		CAT 'A' - National Lotto Authority	5,500.00	per annum
		CAT 'B' - National Marketing Companies/Agents	3,300.00	per annum
		CAT 'C' - Lotto Receiver	440.00	per annum
137	1422019	Lumber Business (Including Saw Mill)		
		CAT 'A'	12,000.00	per annum
		CAT 'B'	6,000.00	per annum
		CAT 'C'	4,000.00	per annum
		CAT 'D'	2,000.00	per annum
138	1422021	Manufacturing/Processing Companies	-	
		CAT 'A' - International (Large Scale)	61,600.00	per annum
		CAT 'B' - International (Medium Scale)	49,500.00	per annum
		CAT 'C' - International (Small Scale)	38,500.00	per annum
		CAT 'D' - National (Large Scale)	34,100.00	per annum
		CAT 'E' - National (Medium Scale)	30,800.00	per annum
		CAT 'F' - National (Small Scale)	19,800.00	per annum
		CAT 'G' - Local (Large Scale)	16,500.00	per annum
		CAT 'H' - Local (Medium Scale)	13,200.00	per annum
		CAT 'I' - Local (Small Scale)	11,000.00	per annum
		CAT 'J' - Local	8,250.00	per annum
		CAT 'K' - Local	7,150.00	per annum
		CAT 'L' - Local	6,600.00	per annum
139	1422126	Markets & Other Facilities' Management Companies	-	
		CAT 'A' - Large Scale	11,000.00	per annum
		CAT 'B' - Medium Scale	5,500.00	per annum
		CAT 'C' - Small Scale	1,100.00	per annum
140	1422050	Mattress/Foam Products Dealers	-	
		CAT 'A' - Manufacturers	7,150.00	per annum
		CAT 'B' - Wholesalers with showrooms	4,400.00	per annum
		CAT 'C'	2,750.00	per annum
		CAT 'D'	1,650.00	per annum
		CAT 'E'	1,100.00	per annum
		CAT 'F' - Retailers (Medium Scale)	550.00	per annum
		CAT 'G' - Retailers (Small Scale)	220.00	per annum
		CAT 'H'	165.00	per annum
141	1422229	Media Houses	-	
		CAT 'A' - Large Scale	1,100.00	per annum
		CAT 'B' - Medium Scale	850.00	per annum
		CAT 'C' - Small Scale	660.00	per annum
		CAT D - Others	120.00	per annum

No.	COA Code	Description of Item	Fees For 2022	Duration
142	1422230	Medical Supply Companies	-	
		CAT 'A'	1,100.00	per annum
		CAT 'B'	880.00	per annum
		CAT 'C'	440.00	per annum
143	1422285	Metal Fabricators	-	
		CAT 'A' - Filling Station Sheds/Trailers/ Underground Tanks Moulding	16,500.00	per annum
		CAT 'B' - Agro Processing Machines Surface Tanks	2,200.00	per annum
		CAT 'C' - Domestic Milling Machines	1,100.00	per annum
		CAT 'D' - Canopies and Scaffolding	660.00	per annum
		CAT 'E' - Pot, Coal pots and Sheet moulders	330.00	per annum
		CAT 'F' - Chairs and beds, etc.	275.00	per annum
144	1422051	Milling Businesses (For Food)	-	
		CAT 'A' - Above 3 Machines	220.00	per annum
		CAT 'B' - 2-3 Machines	132.00	per annum
		CAT 'C' - 1 Machine Only	66.00	per annum
145	1422231	Mineral Water Producers	-	
		CAT 'A' - Bottled, Sachet & Filtered Water	11,000.00	per annum
		CAT 'B' - Bottled & Sachet Water	6,600.00	per annum
		CAT 'C' - Sachet Water	3,300.00	per annum
146	1422232	Mineral Water Distribution/Sales	-	
		CAT 'A' - Depot	770.00	per annum
		CAT 'B' - Wholesale	440.00	per annum
		CAT 'C' - Retail (Large)	220.00	per annum
		CAT 'D' - Retail (Medium)	132.00	per annum
		CAT 'E' - Retail (Small)	99.00	per annum
		CAT 'F' - Retail (Small)	55.00	per annum
147	1422233	Mineral Marketing Companies	-	
		CAT 'A'	11,000.00	per annum
		CAT 'B'	6,600.00	per annum
		CAT 'C'	3,300.00	per annum
148	1422079	Mining Companies' Registration	-	
		CAT 'A' - Large Scale	18,000.00	per annum
		CAT 'B' - Medium Scale	16,500.00	per annum
		CAT 'C' - Small Scale	15,000.00	per annum
		CAT 'D' - Prospecting	13,200.00	per annum
		CAT 'E' - Publication	7,700.00	per annum
		CAT 'F' - Salt Mining	1,320.00	per annum
149	1422079	Mining Operating Licence	-	
		CAT 'A' - Large Scale	110,000.00	per annum
		CAT 'B' - Medium Scale	66,000.00	per annum
		CAT 'C' - Small Scale	16,500.00	per annum
		CAT 'D' - Salt Mining	8,250.00	per annum
150	1422234	Mining Sub-Contractors	-	
		CAT 'A' - Explorers etc.	55,000.00	per annum
		CAT 'B' - Haulage etc.	19,800.00	per annum
		CAT 'C' - Medical Services, Consultants, Technicians etc.	4,950.00	per annum
		CAT 'D' - Transport Services & Catering Services	6,600.00	per annum
		CAT 'E' - Other Professional Services	4,400.00	per annum

<i>No.</i>	<i>COA Code</i>	<i>Description of Item</i>	<i>Fees For 2022</i>	<i>Duration</i>
151	1422235	Mobile Phone & Accessories Sales/Assembling/Repairs -		
		CAT 'A' - Import/Assembling Wholesale/Retail/Repairs	2,200.00	per annum
		CAT 'B' - Import/Wholesale/Retail/Repairs	1,650.00	per annum
		CAT 'C' - Retail/Repairs	715.00	per annum
		CAT 'D' - Retail Only	605.00	per annum
		CAT 'E' - Repairs Only	330.00	per annum
		CAT 'F'1 - Retail in showcase	200.00	per annum
		CAT 'F' 2 - Retail in showcase (small)	150.00	per annum
		CAT 'G' - Repairs Only (Small)	165.00	per annum
		CAT 'H' - Repairs	110.00	per annum
152	1422236	Mobile Phone Cards Sales	-	
		CAT 'A' - Distribution/Retail	550.00	per annum
		CAT 'B' - Distribution Only	385.00	per annum
		CAT 'C' - Retail	220.00	per annum
		CAT 'D' - Retail	110.00	per annum
153	1422236	Mobile Sales Vans (Per Vehicle) (e.g. Provision, Drinks, Cooking Utensils, Audio/Video Cassette Sellers)	110.00	per annum
154	1422237	Musical Instrument Sales	-	
		CAT 'A' - Wholesale/Retail	220.00	per annum
		CAT 'B' - Retail (Medium)	176.00	per annum
		CAT 'C' - Retail (Small)	132.00	per annum
155	1422127	Non-Governmental Institutions Registration	-	
		CAT 'A' - International NGOs/CSOs	550.00	per annum
		CAT 'B' - Local NGOs/CSOs	440.00	per annum
		CAT 'C' - Community NGOs/CSOs	165.00	per annum
156	1422127	Non-Governmental Institutions (Renewal)	-	
		CAT 'A' - International NGOs/CSOs	220.00	per annum
		CAT 'B' - Local NGOs/CSOs	165.00	per annum
		CAT 'C' - Community NGOs/CSOs	88.00	per annum
157	1422135	Online Trading & Delivery Services	-	
		CAT 'A'	1,250.00	per annum
		CAT 'B'	800.00	per annum
		CAT 'C'	650.00	per annum
158	1422284	Optical Services	-	
		CAT 'A' - Large Scale	825.00	per annum
		CAT 'B' - Medium Scale	660.00	per annum
		CAT 'C' - Small Scale	220.00	per annum
159	1422284	Optical Glasses (Sales only)	-	
		CAT 'A'	165.00	per annum
		CAT 'B'	132.00	per annum
		CAT 'C'	110.00	per annum
161	1422136	Paper Product Companies	-	
		CAT 'A'	1,100.00	per annum
		CAT 'B'	880.00	per annum
		CAT 'C'	550.00	per annum

No.	COA Code	Description of Item	Fees For 2022	Duration
162	1422240	Petrochemical Companies	-	
		CAT 'A' - Oil Exploration	62,370.00	per annum
		CAT 'B' - Refineries	57,750.00	per annum
		CAT 'C' - Gas Processing Plants	51,975.00	per annum
		CAT 'D' - Oil Import/Storage	25,410.00	per annum
		CAT 'E' - Transportation and Storage of CAT 'A'	17,325.00	per annum
		CAT 'F' - Transportation and Storage of CAT 'B'	15,015.00	per annum
		CAT 'G' - Bulk Oil Distribution Companies of CAT 'A'	17,325.00	per annum
		CAT 'H' - Bulk Oil Distribution Companies of CAT 'B'	9,817.50	per annum
		CAT 'I' - Others	4,620.00	per annum
163	1422241	Pharmaceutical Companies		
		CAT 'A' - Manufacture	5,250.00	per annum
		CAT 'B' - Wholesale	2,625.00	per annum
		CAT 'C' - Wholesale cum retail	2,100.00	per annum
		CAT 'D' - Pharmacy/Chemist Shop (Large)	1,575.00	per annum
		CAT 'E' - Pharmacy/Chemist Shop (Medium)	1,050.00	per annum
		CAT 'F' - Licensed Chemical Shop	756.00	per annum
		CAT 'G'	525.00	per annum
		CAT 'H'	315.00	per annum
		CAT 'I'	158.00	per annum
		CAT 'J'	105.00	per annum
164	1422047	Photographers / Video Operators	-	
		CAT 'A' - Photo/Video Company with Labs	880.00	per annum
		CAT 'B' - Photo/Video Company without Labs	660.00	per annum
		CAT 'C' - Photographic Laboratory	462.00	per annum
		CAT 'D' - Photo Shops/Studio	275.00	per annum
		CAT 'E' - Individual video and photography operators	132.00	per annum
165	1422021	Plastic Processing and Manufacturing Companies	-	
		CAT 'A' - Bulk Product Lines (e.g. tanks, pipelines)	3,465.00	per annum
		CAT 'B' - Light product lines (e.g. Plastic chairs)	2,888.00	per annum
		CAT 'C' - Others (Household wares)	2,079.00	per annum
		CAT 'D' - Polyethylene	693.00	per annum
166	1422243	Plastic Product Sales		
		CAT 'A' - Wholesale (Large)	578.00	per annum
		CAT 'B' - Wholesale (Small)	347.00	per annum
		CAT 'C' - Retail (Large)	127.00	per annum
		CAT 'D' - Retail (Medium)	110.00	per annum
		CAT 'E' - Retail (Small)	99.00	per annum
		CAT 'F' - Polyethylene Sellers	63.00	per annum
167	1422243	Poly Tank / Water Storage Facilities	-	
		CAT 'A'	396.00	per annum
		CAT 'B'	275.00	per annum
		CAT 'C'	165.00	per annum
168	1422243	Polythene Bag Sellers	-	
		CAT 'A'	132.00	per annum
		CAT 'B'	110.00	per annum
		CAT 'C'	94.00	per annum
169	1422245	Plywood Manufacturers	-	
		Plywood Manufacturers	3,850.00	per annum

<i>No.</i>	<i>COA Code</i>	<i>Description of Item</i>	<i>Fees For 2022</i>	<i>Duration</i>
170	1422245	Plywood Sellers	-	
		CAT 'A'	1,100.00	per annum
		CAT 'B'	660.00	per annum
		CAT 'C'	440.00	per annum
		CAT 'D'	330.00	per annum
171	1422246	Poultry Farms	-	
		CAT 'A' - Above 2000 Birds	825.00	per annum
		CAT 'B' - Up to 2000 Birds	605.00	per annum
		CAT 'C' - Up to 1000 Birds	440.00	per annum
		CAT 'D' - Up to 500	220.00	per annum
172	1422247	Power/Energy Generation/Distribution Companies	-	
		CAT 'A'	60,000.00	per annum
		CAT 'B'	50,000.00	per annum
		CAT 'C'	35,100.00	per annum
		CAT 'D' (DISTRICT OFFICE. Eg: ECG)	6,500.00	per annum
		CAT 'E' (COLLECTION POINTS ECT)	2,500.00	per annum
173	1422229	Printing Houses	-	
		CAT 'A' - Large Scale	4,950.00	per annum
		CAT 'B' - Medium Scale	3,850.00	per annum
		CAT 'C' - Small Scale	2,200.00	per annum
		CAT 'D' - Binders	1,100.00	per annum
		CAT 'E' - Others	440.00	per annum
		CAT 'F' - Newspaper/Periodicals Vendors	110.00	per annum
174	1422229	Printing Press	-	
		CAT 'A'	847.00	per annum
		CAT 'B'	407.00	per annum
		CAT 'C'	242.00	per annum
175	1422137	Private Meat Van	132.00	per annum
176	1422138	Private Recreational Parks	-	
		CAT 'A' - Large Scale	1,650.00	per annum
		CAT 'B' - Medium Scale	1,210.00	per annum
		CAT 'C' - Small Scale	880.00	per annum
177	1422028	Private Security	-	
		CAT 'A'	5,170.00	per annum
		CAT 'B'	3,520.00	per annum
		CAT 'C'	2,750.00	per annum
		CAT 'D'	2,000.00	per annum
		CAT 'E'	1,400.00	per annum
178	1422025	Professional Firms (Architectural, Auditing, Accounting, Auctioneering, Engineering, Legal Firms etc.)		
		CAT 'A' - International	3,850.00	per annum
		CAT 'B' - National	2,750.00	per annum
		CAT 'C' - Regional	2,200.00	per annum
		CAT 'D' - Local	1,650.00	per annum
		CAT 'E' - Partnership	1,100.00	per annum
		CAT 'F'	935.00	per annum
		CAT 'G'	785.00	per annum
		CAT 'H'	550.00	per annum

<i>No.</i>	<i>COA Code</i>	<i>Description of Item</i>	<i>Fees For 2022</i>	<i>Duration</i>
180	1422138	Publishing Houses	-	
		CAT 'A' - Publishing Cum Wholesale	2,200.00	per annum
		CAT 'B' - Publishing and Retail Outlets	1,100.00	per annum
		CAT 'C' - Publishing Only	550.00	per annum
181	1422013	Quarry/Sand Operators	-	
		CAT 'A' - Mechanised Quarry (Large)	3,300.00	per annum
		CAT 'B' - Mechanised Quarry (Small)	2,420.00	per annum
		CAT 'C' - Sand Winning	660.00	per annum
		CAT 'D' - Mini Sand Operators	330.00	per annum
		CAT 'E' - Stone Contractors	550.00	per annum
		CAT 'F' - Manual Stone Crackers/Labourers	88.00	per annum
182	1422248	Real Estate Operators	-	
	1422248	a) Agents	-	
		CAT 'A' - Large Scale	1,650.00	per annum
		CAT 'B' - Medium Scale	990.00	per annum
		CAT 'C' - Small Scale	715.00	per annum
	1422248	b) Developers	-	
		CAT 'A' - Large Scale	14,850.00	per annum
		CAT 'B' - Medium Scale	12,100.00	per annum
		CAT 'C' - Small Scale	9,350.00	per annum
		CAT 'D'	7,920.00	per annum
		CAT 'E'	3,300.00	per annum
		CAT 'F'	2,200.00	per annum
		CAT 'G'	1,870.00	per annum
	1422248	c) Property Managers	-	
		CAT 'A' - Large Scale (International)	6,600.00	per annum
		CAT 'B' - Medium Scale (National)	2,750.00	per annum
		CAT 'C' - Small Scale (Local)	2,200.00	per annum
		CAT 'D'	1,870.00	per annum
		CAT 'E' - Small Scale (Local)	660.00	per annum
183	1422249	Recycling Plants/Companies	-	
		CAT 'A'	3,300.00	per annum
		CAT 'B'	2,750.00	per annum
		CAT 'C'	1,980.00	per annum
		CAT 'D'	1,650.00	per annum
184	1422052	Repairs of Electrical Appliance (e.g. refrigerator, air condition, iron, etc.)		
		CAT 'A'	600.00	per annum
		CAT 'B'	500.00	per annum
185	1422288	Refuse Dump Container Managers	-	
		CAT 'A'	550.00	per annum
		CAT 'B'	440.00	per annum
		CAT 'C'	275.00	per annum
186	1422127	Registration of Associations & Religious Bodies	330.00	per annum
187	1422250	Rubber stamp makers	110.00	per annum

<i>No.</i>	<i>COA Code</i>	<i>Description of Item</i>	<i>Fees For 2022</i>	<i>Duration</i>
188	1422251	Safety Goods/Accessories	-	
	1422251	i. Protective Wares		
		CAT 'A'	1,980.00	per annum
		CAT 'B'	1,320.00	per annum
		CAT 'C'	1,100.00	per annum
		CAT 'D'	495.00	per annum
		CAT 'E'	462.00	per annum
		CAT 'F'	341.00	per annum
		CAT 'G'	242.00	per annum
		CAT 'H'	165.00	per annum
	1422251	ii. Fire Extinguisher Dealers		
		CAT 'A'	330.00	per annum
		CAT 'B'	165.00	per annum
189	1422141	Scrap Metal Dealers (Including Mine Scrap)	-	
		CAT 'A' - Large Scale (Export)	2,426.00	per annum
		CAT 'B' - Medium Scale (Depot)	2,195.00	per annum
		CAT 'C' - Small Scale (Collection Points)	705.00	per annum
		CAT 'D'	358.00	per annum
		CAT 'E'	254.00	per annum
		CAT 'F'	150.00	per annum
190	1422015	Service/Filling Stations		
		CAT A - Muli Purpose - Large (eg. Fuel, Shopping Centre, Vulcanizing, Washing bay, etc.)	8,558.00	per annum
		CAT B - Muli Purpose - Medium (eg. Fuel, Shopping Centre, Vulcanizing, Washing bay, etc.)	7,140.00	per annum
		CAT C - Fuel and Shopping Centres	5,355.00	per annum
		CAT D - Fuel, and Washing Bay	5,775.00	per annum
		CAT E - Fuel Only	5,040.00	per annum
		CAT F - Fuel Only	4,200.00	per annum
		CAT G - Fuel Only	3,570.00	per annum
		CAT 'A'- Surface Tank Points/Reseller outlets	462.00	per annum
		CAT 'B'- Surface Tank Points/Reseller outlets	347.00	per annum
		CAT 'C'- Surface Tank Points/Reseller outlets	289.00	per annum
		CAT I - Kerosene	173.00	per annum
		CAT H - LPG Retail Points of CAT A	2,625.00	per annum
		CAT I - LPG Retail Points of CAT B	1,155.00	per annum
		CAT J - LPG Only (Large)	2,625.00	per annum
		CAT K - LPG Only (Small)	1,155.00	per annum
		CAT 'A'- Lubricants/Other Petroleum Products	139.00	per annum
		CAT 'B'- Lubricants/Other Petroleum Products	116.00	per annum
191	1422253	Shipping Companies		
		CAT 'A' eg. Merskline	31,300.00	per annum
		CAT 'B'	24,000.00	per annum
		CAT 'C'	20,000.00	per annum
		CAT 'D'	15,000.00	per annum
192	1422253	Stevedoring Companies		
		CAT 'A'	10,000.00	per annum
		CAT 'B'	6,000.00	per annum
		CAT 'C'	5,000.00	per annum
		CAT 'D'	4,000.00	per annum

No.	COA Code	Description of Item	Fees For 2022	Duration
193	1422254	Signage Makers		
		CAT 'A' - Digital	1,100.00	per annum
		CAT 'B' - Non-digital	880.00	per annum
194	1422254	Signage Writers		
		CAT 'A' - Electronic	880.00	per annum
		CAT 'B' - Manual	495.00	per annum
195	1422270	Spare Parts Sales Outlets (New)		
		CAT 'A' - Importers/Wholesalers Only	1,386.00	per annum
		CAT 'B' - Retailers (Large)	462.00	per annum
		CAT 'C' - Retailers (Medium)	289.00	per annum
		CAT 'D' - Retailers (Small)	139.00	per annum
		CAT 'E' - Retailers (Table Top)	116.00	per annum
196	1422270	Spare Parts Sales Outlets(Second-hand)		
		CAT 'A' - Second-Hand Engine Shops	809.00	per annum
		CAT 'B' - Retailers (Large)	462.00	per annum
		CAT 'C' - Retailers (Medium)	315.00	per annum
		CAT 'D' - Retailers (Small)	231.00	per annum
		CAT 'E' - Kiosk	158.00	per annum
		CAT 'F' - Table Top	116.00	per annum
197	1422260	Straw Basket Weavers and Sales	88.00	per annum
198	1422128	Telecommunication Companies		
		a) Internet (Data) Services Providers		
		CAT 'A'	5,145.00	per annum
		CAT 'B'	2,940.00	per annum
		CAT 'C'	1,785.00	per annum
		CAT 'D'	1,470.00	per annum
		CAT 'E'	1,207.50	per annum
		CAT 'F'	1,008.00	per annum
		b) Phone and Internet Services Providers		
		CAT 'A' - Head Office	28,875.00	per annum
		CAT 'B' - Regional/Municipal Office	23,100.00	per annum
		CAT 'C' - Service Centres	17,325.00	per annum
		CAT 'D' - Outsourced Service Centres	11,550.00	per annum
c) Tower Infrastructure Centres	11,000.00	per annum		
199	1422128	Terrazzo Making	-	
		CAT 'A' - Two machines and above	825.00	per annum
		CAT 'B' - One Machine	440.00	per annum
200	1422019	Timber Products Retail Outlets	-	
		CAT 'A' - Large scale	1,320.00	per annum
		CAT 'B' - Medium scale	825.00	per annum
		CAT 'C' - Small scale	550.00	per annum
201	1422169	a.Toilet Operators (Private)	-	
		CAT 'A' - Up to 24 Seater	220.00	per annum
		CAT 'B' - 9-16 Seater	165.00	per annum
		CAT 'C' - Up to 8 Seater	110.00	per annum

No.	COA Code	Description of Item	Fees For 2022	Duration
	1422169	b. Toilet Operators	-	
	1422169	i. T.M.A owned Franchise		
		CAT 'A' - 40 Seater and above	3,000.00	per annum
		CAT 'B' - up to 32 seater	2,500.00	per annum
		CAT 'C' - Up to 24 Seater	1,800.00	per annum
		CAT 'D' - Up to 16 Seater	1,200.00	per annum
		CAT 'E' - Up to 12 Seater	700.00	per annum
		Franchise - Public Bathhouse Operators	220.00	per annum
		Franchise - Public Urinal Operators	120.00	per annum
	1422169	Bathroom Operators	-	
		CAT 'A' (13 showers and above)	220.00	per annum
		CAT 'B' (9 to 12 showers)	198.00	per annum
		CAT 'C' (5 to 8 showers)	165.00	per annum
		CAT 'D' (1 to 4)	110.00	per annum
202	1422283	Tourism Licenced Facilities	-	
	1422283	a) Accommodation Facilities	-	
	1422283	i. Hotels/ Beach Resorts/ Motels	-	
		CAT 'A' - Five Star	7,700.00	per annum
		CAT 'B' - Four Star	5,500.00	per annum
		CAT 'C' - Three Star	3,300.00	per annum
		CAT 'D' - Two Star	1,100.00	per annum
		CAT 'E' - One Star	880.00	per annum
	1422283	ii. Guest Houses	-	
		CAT 'A'- Over 30 Rooms	1,018.00	per annum
		CAT 'B'- Up to 30 Rooms	827.00	per annum
		CAT 'C'- From 11 to 24 Rooms	605.00	per annum
		CAT 'D'- Up to 10 Rooms	363.00	per annum
	1422283	iii. Budget Hotels	-	
		CAT 'A' - Association Members	350.00	per annum
		CAT 'B' - Association Members	300.00	per annum
		CAT 'C' - Non-association Members	800.00	per annum
	1422283	iv. Hostels (Private):	-	
		CAT 'A' - Above 50 Beds	2,200.00	per annum
		CAT 'B' - 21-50 Beds	1,650.00	per annum
		CAT 'C' - Up to 10 Beds	990.00	per annum
	1422283	b) Beach Recreational Facility	-	
		CAT 'A'	1,100.00	per annum
		CAT 'B'	550.00	per annum
	1422283	c) Body Building Gym	-	
		CAT 'A' - Large Scale (Club Setting)	660.00	per annum
		CAT 'B' - Medium Scale	440.00	per annum
		CAT 'C' - Small Scale	220.00	per annum
	1422283	d) Eating/Catering Houses	-	
	1422283	i. Restaurants	-	
		CAT 'A'	3,630.00	per annum
		CAT 'B'	2,750.00	per annum
		CAT 'C'	2,420.00	per annum
		CAT 'D'	1,760.00	per annum
		CAT 'E'	1,100.00	per annum
		CAT 'F'	792.00	per annum
		CAT 'G'	693.00	per annum
		CAT 'H'	550.00	per annum

<i>No.</i>	<i>COA Code</i>	<i>Description of Item</i>	<i>Fees For 2022</i>	<i>Duration</i>
1422283		ii. Informal Catering Services		
1422283		a) Traditional Catering Establishments (chop bars)		
		CAT 'A' - Grade 1	605.00	per annum
		CAT 'B' - Grade 2	495.00	per annum
		CAT 'C' - Grade 3	200.00	per annum
		CAT 'D' - Grade 4	150.00	per annum
1422283		b) Drinking Bars		
		CAT 'A' - Grade 1	880.00	per annum
		CAT 'B' - Grade 2	440.00	per annum
		CAT 'C' -Grade 3	275.00	per annum
		CAT 'D' - Grade 4	220.00	per annum
		CAT 'E' - Grade 5/Akpeteshie with other gins	165.00	per annum
		Akpeteshie only	110.00	per annum
1422283		c) Snack Bars		
		CAT 'A' - Grade 1	165.00	per annum
		CAT 'B' - Grade 2	110.00	per annum
1422283		d) Outdoor Catering Establishments		per annum
		CAT 'A' - Grade 1	330.00	per annum
		CAT 'B' - Grade 2	110.00	per annum
1422283		e) Local Fast Food Vendors		
		CAT 'A' - Grade 1	220.00	per annum
		CAT 'B' - Grade 2	110.00	per annum
1422283		f) Event Houses		
		CAT 'A' - Large Scale	2,200.00	per annum
		CAT 'B' - Medium Scale	1,650.00	per annum
		CAT 'C' - Small Scale	550.00	per annum
1422283		g) Nightclubs and Theatres	-	
1422283		i. Nightclub		
		CAT 'A' - Grade 1	2,420.00	per annum
		CAT 'B' - Grade 2	1,100.00	per annum
1422283		ii. Pub		
		CAT 'A' - Grade 1	1,320.00	per annum
		CAT 'B' - Grade 2	900.00	per annum
		CAT 'C' - Grade 3	550.00	per annum
1422283		iii. Movie House		
		CAT 'A' - Grade 1	1,870.00	per annum
		CAT 'B' - Grade 2	1,100.00	per annum
1422283		iv. Theatre		
		CAT 'A' - Grade 1	7,920.00	per annum
		CAT 'B' - Grade 2	3,960.00	per annum
1422283		h) Spa		
		CAT 'A' - Spa with more than 3 add-on services	2,860.00	per annum
		CAT 'B' - Spa with 2 -3 add-on services	1,320.00	per annum
		CAT 'C' - Spa Only	660.00	per annum
1422283		Travel Trade Enterprises	-	
1422283		a) Travel and Tour Operators		
		CAT 'A' - With I.A.T.A. Licence	715.00	per annum
		CAT 'B' - Without I.A.T.A. Licence	572.00	per annum
		CAT 'C' - Tour Operators	385.00	per annum

No.	COA Code	Description of Item	Fees For 2022	Duration
	1422283	b) Car Hiring/Rental Services		
		CAT 'A' - Large Scale	1,100.00	per annum
		CAT 'B' - Medium Scale	880.00	per annum
		CAT 'C' - Small Scale	440.00	per annum
214	1422283	Vehicle rentals	-	
		CAT 'A'	605.00	per annum
		CAT 'B'	440.00	per annum
		CAT 'C'	275.00	per annum
203	1422129	Transport companies (Passenger Transport)	-	
	1422129	i. Road	-	
		International Transporters CAT 'A' eg. GUO	6,000.00	per annum
		International Transporters CAT 'B' (Below 10 Vehicles)	4,000.00	per annum
		Intercity Transport CAT 'A' Above 20 vehicle	5,500.00	per annum
		Intercity Transport CAT 'B' 11-19 vehicles	4,500.00	per annum
		Intercity Transport CAT 'C' (Below 10 vehicles)	3,500.00	per annum
		Intracity Transport CAT 'A' Over 20 vehicles	4,000.00	per annum
		Intracity Transport CAT 'B' 11-19 vehicles	3,500.00	per annum
		Intracity Transport CAT 'C' (Below 10 vehicles)	1,500.00	per annum
		Staff Busing Companies CAT 'A' eg. Agate	5,000.00	per annum
		Staff Busing Companies CAT 'B' eg. IMBH	3,500.00	per annum
		Staff Busing Companies CAT 'C' eg. CIBUS Below 10 vehicles)	1,000.00	per annum
		Intracity Hiried Cab Services CAT 'A' eg. UBER	3,000.00	per annum
		Intracity Hiried Cab Services CAT 'B' eg. Gold coast	2,000.00	per annum
		School Bussing CAT 'A' eg. kidPick	800.00	per annum
		School Bussing CAT 'B' eg. Individuals	600.00	per annum
	1422129	ii. Rail	-	
		Rail Construction companies	7,000.00	per annum
		Passenger Rail companies	5,000.00	per annum
204	1422130	Transport Unions (Lorry Park Operations)	-	
		CAT 'A'	2,200.00	per annum
		CAT 'B'	1,650.00	per annum
		CAT 'C'	1,100.00	per annum
205	1422132	Treatment/Storage Plants	-	
	1422132	i. Gas Storage Plants	93,500.00	per annum
	1422132	ii. Waste Treatment Plants	-	
		CAT 'A' - Sewage	2,750.00	per annum
		CAT 'B' - E-waste	2,750.00	per annum
		CAT 'C' - Others	1,320.00	per annum
206	1422270	Tyre/Battery Dealers – New	-	
		CAT 'A' - Wholesale	2,310.00	per annum
		CAT 'B' - Retail	1,733.00	per annum
		CAT 'C' - Retail	1,050.00	per annum
		CAT 'D' - Retail	525.00	per annum
207	1422270	Tyre/Battery Dealers – Used	-	
		CAT 'A' - Wholesale	2,541.00	per annum
		CAT 'B' - Retail	1,386.00	per annum
		CAT 'C' - Retail	462.00	per annum
		CAT 'D' - Retail	289.00	per annum
		CAT 'E' - Retail	263.00	per annum

<i>No.</i>	<i>COA Code</i>	<i>Description of Item</i>	<i>Fees For 2022</i>	<i>Duration</i>
208	1422021	Tyre Manufacturing		
		CAT 'A' - Manufacturers	2,888.00	per annum
		CAT 'B' - Remoulding (OTR)	693.00	per annum
209	1422052	TV & Radio Repairers	94.00	per annum
210	1422169	i. Urinal Operators (Private)	-	
		CAT 'A' - Large Scale	220.00	per annum
		CAT 'B' - Medium Scale	132.00	per annum
		CAT 'C' - Small Scale	88.00	per annum
		a) Per Day (Maximum 3 Hrs with 9 litres fuel)	242.00	per annum
		b) Additional Hours (Per Day)	61.00	per annum
	1422169	ii. Private use	-	
		a) Per Day (Maximum 3 Hrs with 9 litres fuel)	682.00	per annum
		b) Additional Hours (Per Hour)	165.00	per annum
		Used paper sellers (store)	83.00	per annum
215	1422267	Veterinary Clinic/Hospital	-	
		CAT 'A' - Vet, Lab and Shop	880.00	per annum
		CAT 'B' - Vet and Shop	770.00	per annum
		CAT 'C' - Vet Only	550.00	per annum
		CAT 'D' - Shop Only	385.00	per annum
216	1402268	Warehouse (private)		
	1402268	i. Customs Bonded Warehouse/Container Depot		
		CAT 'A'	18,000.00	per annum
		CAT 'B'	12,000.00	per annum
		CAT 'C'	9,000.00	per annum
		CAT 'D'	5,000.00	per annum
		CAT 'E'	3,500.00	per annum
		CAT 'F'	2,500.00	per annum
	1402268	ii. Un-bonded Warehouse	-	
		CAT 'A' - 100m x 70m	10,000.00	per annum
		CAT 'B' - 90m x 60m	8,000.00	per annum
		CAT 'C' - 80m x 50m	5,000.00	per annum
		CAT 'D' - 60m x 30m	2,500.00	per annum
217	1422288	Waste Management Companies		
	1422288	i. Mine Waste Companies	-	
		CAT 'A'	33,000.00	per annum
		CAT 'B'	24,200.00	per annum
	1422288	ii. Refuse Collection Companies	-	
		CAT 'A'	825.00	per annum
		CAT 'B'	550.00	per annum
218	1422270	Windscreen Dealers	-	
		CAT 'A'	440.00	per annum
		CAT 'B'	330.00	per annum
		CAT 'C'	220.00	per annum
219	1422052	Windscreen Repairers	-	
		CAT 'A'	165.00	per annum
		CAT 'B'	143.00	per annum
		CAT 'C'	110.00	per annum

<i>No.</i>	<i>COA Code</i>	<i>Description of Item</i>	<i>Fees For 2022</i>	<i>Duration</i>
220	1422139	Wood Fuel	-	
		CAT 'A' - Charcoal Wholesalers	275.00	per annum
		CAT 'B' - Firewood Sellers (Large)	132.00	per annum
		CAT 'C' - Firewood Sellers (Medium)	66.00	per annum
		CAT 'D' - Firewood Sellers (Small)	66.00	per annum
		CAT 'E' - Charcoal Sellers	66.00	per annum
		CAT 'E' - Charcoal Sellers	22.00	per annum
231	1422130	Transport support services (Garages (General mechanics))		
		CAT 'A' Formal Companies	3,000.00	per annum
		CAT 'B' Formal Companies with without shop	2,000.00	per annum
		CAT 'C'	1,500.00	per annum
		CAT 'D'	1,000.00	per annum
232	1422052	Garages (General Mechanics)		
		CAT 'A'	385.00	per annum
		CAT 'B'	275.00	per annum
		CAT 'C'	165.00	per annum
		CAT 'D'	110.00	per annum
	1422290	Gas/ Stoves/ Cylinders (Table Top)		
		CAT 'A'	110.00	per annum
		CAT 'B'	99.00	per annum
		CAT 'C'	94.00	per annum
234	1422221	Graphic Designers		
		CAT 'A'	660.00	per annum
		CAT 'B'	495.00	per annum
		CAT 'C'	330.00	per annum
		CAT 'D'	275.00	per annum
235	1422283	Gymnastic Centre	-	
		CAT 'A'	660.00	per annum
		CAT 'B'	440.00	per annum
		CAT 'C'	330.00	per annum
236	1422124	House Help Agencies	-	
		CAT 'A'	550.00	per annum
		CAT 'B'	330.00	per annum
237	1422091	Importers & Exporters	-	
		CAT 'A'	3,630.00	per annum
		CAT 'B'	3,328.00	per annum
		CAT 'C'	3,025.00	per annum
238	1422283	Khebab sellers	-	
		CAT 'A'	275.00	per annum
		CAT 'B'	165.00	per annum
		CAT 'C'	110.00	per annum
		CAT 'D'	88.00	per annum
239	1422273	Ladies/Men's wear	-	
		CAT 'A'	220.00	per annum
		CAT 'B'	165.00	per annum
		CAT 'C'	132.00	per annum
		CAT 'D'	110.00	per annum

<i>No.</i>	<i>COA Code</i>	<i>Description of Item</i>	<i>Fees For 2022</i>	<i>Duration</i>
240	1422025	Legal Firms	-	
		CAT 'A'	1,722.00	per annum
		CAT 'B'	1,040.00	per annum
241	1422019	Lumber Business	-	
		CAT 'A'	8,800.00	per annum
		CAT 'B'	4,400.00	per annum
242	1422292	Machine shops	-	
		CAT 'A'	440.00	per annum
		CAT 'B'	330.00	per annum
		CAT 'C'	220.00	per annum
243	1422283	Massaging Centres	-	
		CAT 'A' (e.g. CRG)	2,530.00	per annum
		CAT 'B'	1,870.00	per annum
		CAT 'C'	1,320.00	per annum
		CAT 'D'	800.00	per annum
		CAT 'E'	330.00	per annum
244	1422231	Mineral Water Producing Accessories	-	
		CAT 'A'	275.00	per annum
		CAT 'B'	110.00	per annum
245	1422045	Mother care/Children's wear	-	
		CAT 'A' (e.g. Gentle Steps)	550.00	per annum
		CAT 'B'	440.00	per annum
		CAT 'C'	330.00	per annum
		CAT 'D'	220.00	per annum
		CAT 'E'	165.00	per annum
		CAT 'F'	132.00	per annum
246	1422229	Newspaper Vendor (Registration)	100.00	per annum
247	1422052	Outboard Motor Repairers	-	
		CAT 'A'	121.00	per annum
		CAT 'B'	100.00	per annum
246	1422038	Overlocking Machine Operators	-	
		CAT 'A' (TWO MACHINES AND Above)	110.00	per annum
		CAT 'B' (ONE MACHINE)	100.00	per annum
248	1422281	P.O.P sellers (for ceilings)	-	
		CAT 'A'	363.00	per annum
		CAT 'B'	308.00	per annum
		CAT 'C'	220.00	per annum
249	1422138	Parks (Entertainment Parks, Holiday Resort)	-	
		CAT 'A'	1,650.00	per annum
		CAT 'B'	1,161.60	per annum
		CAT 'C'	526.00	per annum
250	1422283	Pop Corn Operators	-	
		CAT 'A'	110.00	per annum
		CAT 'B'	94.00	per annum

<i>No.</i>	<i>COA Code</i>	<i>Description of Item</i>	<i>Fees For 2022</i>	<i>Duration</i>
251	1422265	Prepaid Vendors (Water and Electricity)	-	
		CAT 'A' (Above two machines per office)	440.00	per annum
		CAT 'B' (Two machines per office)	341.00	per annum
		CAT 'C' (One machine per office)	220.00	per annum
252	1422283	Prepared Food	-	
		CAT 'A' - Kenkey Houses	110.00	per annum
		CAT 'B'	94.00	per annum
253	1422024	Private Day Care centres	-	
		CAT 'A' (Montessori)	341.00	per annum
		CAT 'B'	275.00	per annum
		CAT 'C'	176.00	per annum
		CAT 'D'	110.00	per annum
254	1422229	Radio Mast	-	
		a) Permit to install	4,400.00	per annum
		b) Communication mast	3,850.00	per annum
255	1422229	Communication Discs (Commercial)	-	
		Submission Fee	575.00	per annum
	1422229	i. Permit Fees	-	
		CAT 'A' (Above 2.4 Metres)	2,270.00	per annum
		CAT 'B' (1.21 Meters - 2.4 Meters)	1,815.00	per annum
		CAT 'C' (6.0 Meters - 1.2 Metres)	1,365.00	per annum
	1422229	ii. Renewal Fees	-	
		CAT 'A' (Above 2.4 Metres)	1,365.00	Per annum
		CAT 'B' (1.21 Meters - 2.4 Meters)	1,135.00	Per annum
		CAT 'C' (6.0 Meters - 1.2 Metres)	910.00	Per annum
256	1422229	Recording shops/Studios/Sound Engineering	-	
		CAT 'A' (Sound Engineering)	350.00	per annum
		CAT 'B'	200.00	per annum
		CAT 'C'	150.00	per annum
		CAT 'D'	110.00	per annum
258	1422193	Government Business Enterprise/ Registration of Business	-	
		CAT 'A'	58,905.00	per annum
		CAT 'B'	47,145.00	per annum
		CAT 'C'	36,855.00	per annum
		CAT 'D'	29,715.00	per annum
		CAT 'E'	26,250.00	per annum
		CAT 'F'	19,005.00	per annum
		CAT 'G'	16,590.00	per annum
		CAT 'H'	13,125.00	per annum
		CAT 'I'	11,865.00	per annum
		CAT 'J'	9,555.00	per annum
		CAT 'K'	7,770.00	per annum
		CAT 'L'	6,142.50	per annum
		CAT 'M'	4,725.00	per annum
		CAT 'N'	3,675.00	per annum
		CAT 'O'	2,730.00	per annum
		CAT 'P'	1,785.00	per annum

<i>No.</i>	<i>COA Code</i>	<i>Description of Item</i>	<i>Fees For 2022</i>	<i>Duration</i>
260	1422291	Rice/Sugar/Beans/Flour in pans	100.00	per annum
261	1422243	Rubber chairs/Cane Weavers	-	
		CAT 'A'	220.00	per annum
		CAT 'B'	165.00	per annum
		CAT 'C'	110.00	per annum
262	1422294	Rubber Cutting Machine Operators	-	
		CAT 'A'	110.00	per annum
		CAT 'B'	100.00	per annum
		CAT 'C'	90.00	per annum
263	1422079	Salt dealers (Suppliers to Iodising companies)	715.00	per annum
264	1422019	Saw-millers	-	
		CAT 'A'	11,000.00	per annum
		CAT 'B'	9,350.00	per annum
		CAT 'C'	6,600.00	per annum
		CAT 'D'	2,200.00	per annum
		CAT 'E'	110.00	per annum
265	1422138	Scanning	-	
		CAT 'A'	10,000.00	per annum
		CAT 'B'	8,000.00	per annum
		CAT 'C'	6,500.00	per annum
266	1422042	Second-hand belts	-	
		CAT 'A'	154.00	per annum
		CAT 'B'	110.00	per annum
267	1422042	Second-hand goods (general)	-	
		CAT 'A'	231.00	per annum
		CAT 'B'	220.00	per annum
		CAT 'C'	187.00	per annum
		CAT 'D'	154.00	per annum
268	1422042	Second-hand cloth sellers	-	
		CAT 'A'- Stores	176.00	per annum
		CAT 'B'- Tables	132.00	per annum
		CAT 'C'- Stall/Hawkers	105.00	per annum
269	1422207	Secondhand Fridges/TV	-	
	1422207	i. Wholesale	-	
		CAT 'A'	2,200.00	per annum
		CAT 'B'	1,650.00	per annum
		CAT 'C'	1,100.00	per annum
		CAT 'D'	715.00	per annum
	1422207	ii. Retail	-	
		CAT 'A'	400.00	per annum
		CAT 'B'	290.00	per annum
		CAT 'C'	182.00	per annum
		CAT 'D'	157.00	per annum

<i>No.</i>	<i>COA Code</i>	<i>Description of Item</i>	<i>Fees For 2022</i>	<i>Duration</i>
270	1422008	Secretarial, Communication & Photocopying Services	-	
		CAT 'A' (With Other Activities,e.g. internet)	264.00	per annum
		CAT 'B'(Other Trading Activities Medium Scale)	220.00	per annum
		CAT 'C'	198.00	per annum
		CAT 'D' - Photocopying Only (Large Scale)	165.00	per annum
		CAT 'E'	154.00	per annum
		CAT 'F'	132.00	per annum
		CAT 'G'	110.00	per annum
		CAT 'H'	100.00	per annum
271	1422291	Seed Multiplication Unit (Seed and Seedling)	110.00	per annum
272	1422038	Sewing items (Thread, Zip, Needles, etc).	-	
		CAT 'A'	242.00	per annum
		CAT 'B'	198.00	per annum
		CAT 'C'	143.00	per annum
		CAT 'D'	110.00	per annum
273	1422253	Ship Maintenance/ Repairs Companies	-	
		CAT 'A' eg. PSC TEMA SHIP YARD	12,000.00	per annum
		CAT 'B'	9,500.00	per annum
		CAT 'C'	5,500.00	per annum
		CAT 'D'	3,300.00	per annum
		CAT 'E'	1,650.00	per annum
274	1422091	Shoe Sellers	-	
	1422091	a) New Shoes	-	
		CAT 'A'	165.00	per annum
		CAT 'B'	143.00	per annum
		CAT 'C'	110.00	per annum
	1422091	b) Second Hand Shoes (Retail)	-	
		CAT 'A'- Stores	176.00	per annum
		CAT 'B'- Tables	132.00	per annum
		CAT 'C'- Stall/Hawkers	105.00	per annum
	1422091	c) Shoe Accessories (leather, soles, Nails, etc.)	-	
		CAT 'A'	200.00	per annum
		CAT 'B'	150.00	per annum
		CAT 'C'	100.00	per annum
275	1422042	Shoe Repairers	100.00	per annum
276	1422254	Sign-writers (With computer)	-	
		CAT 'A'	143.00	per annum
		CAT 'B'	110.00	per annum
		CAT 'C'	100.00	per annum
277	1422133	Slot Machine	100.00	per annum
278	1422237	Speaker Manufacturers	100.00	per annum
279	1422185	Spinning (Musical Groups)	-	
		CAT 'A'	220.00	per annum
		CAT 'B'	165.00	per annum

<i>No.</i>	<i>COA Code</i>	<i>Description of Item</i>	<i>Fees For 2022</i>	<i>Duration</i>
280	1422260	Straw Basket Weavers and Sales	88.00	per annum
281	1422279	Suiting/other Materials	-	
		CAT 'A' (e.g. Naco)	726.00	per annum
		CAT 'B'	550.00	per annum
		CAT 'C'	385.00	per annum
		CAT 'D'	275.00	per annum
282	1422045	Supermarkets/Departmental stores	-	
		CAT 'A1' (e.g. Melcom Plus)	5,720.00	per annum
		CAT 'A' (e.g. Melcom)	4,400.00	per annum
		CAT 'B' (e.g. Max Mart)	3,850.00	per annum
		CAT 'C'	3,080.00	per annum
		CAT 'D'	2,530.00	per annum
		CAT 'E'	1,760.00	per annum
		CAT 'F'	1,320.00	per annum
		CAT 'G'	1,210.00	per annum
		CAT 'H' (Mini Shops)	770.00	per annum
		CAT 'I'	440.00	per annum
283	1422091	Suppliers of General Goods (registration)	-	
		CAT 'A'	1,000.00	per annum
		CAT 'B'	670.00	per annum
		CAT 'C'	440.00	per annum
284	1422015	Surface Tanks/Reseller Outlets	-	
		CAT 'A'	440.00	per annum
		CAT 'B'	330.00	per annum
		CAT 'C'	275.00	per annum
285	1422042	Tie and Dye Manufacturers	-	
		CAT 'A'	143.00	per annum
		CAT 'B'	110.00	per annum
		CAT 'C'	100.00	per annum
286	1422218	Toiletries (eg. Pampers, Toilet Roll, Detol, Toilet Brush etc.)	-	
		CAT 'A'	198.00	per annum
		CAT 'B'	132.00	per annum
		CAT 'C'	110.00	per annum
287	1422128	Tower Infrastructure Centres	11,000.00	per annum
289	1422047	Video & Cinema Houses	-	
		CAT 'A'	506.00	per annum
		CAT 'B'	308.00	per annum
		CAT 'C' (Movie House)	242.00	per annum
		CAT 'D' (Viewing Centre)	150.00	per annum
290	1422133	Video Games	-	
		CAT 'A' (8 and Above Games)	513.00	per annum
		CAT 'B' (4-7 Games)	358.00	per annum
		CAT 'C' (1-3 Games)	231.00	per annum
291	1422047	Video Rental/Libraries	-	
		CAT 'A'	154.00	per annum
		CAT 'B'	149.00	per annum
		CAT 'C'	132.00	per annum
		CAT 'D'	121.00	per annum

No.	COA Code	Description of Item	Fees For 2022	Duration
292	1422197	Wig Sellers	-	
		CAT 'A'	330.00	per annum
		CAT 'B'	220.00	per annum
		CAT 'C'	165.00	per annum
293	1422139	Wood sellers		
	1422139	a) Comm. One Timber Market		
		CAT 'A'	330.00	per annum
		CAT 'A'	132.00	per annum
		CAT 'B'	110.00	per annum
		CAT 'C'	99.00	per annum
	1422139	b) Bamboo Sellers (Comm. One Timber Market)		
		CAT 'A'	110.00	per annum
		CAT 'B'	88.00	per annum
294	1422139	Wood Sellers (Ply Wood)		
		CAT 'A'	803.00	per annum
		CAT 'B'	517.00	per annum
		CAT 'C'	341.00	per annum
		CAT 'D'	220.00	per annum
		Air Transport		
416	1422129	Road Transport	-	
417	1422129	Route Permit Type A for Transport Entities	200.00	per annum
420	1422243	Water Tanker	-	
		CAT 'A' - Large Scale (Above 20 Vehicles)	900.00	per annum
		CAT 'B' - Medium Scale (11-19 Vehicles)	800.00	per annum
		CAT 'C' - Small Scale (Below 10 Vehicles)	500.00	per annum
421	1422129	Fuel Transport Companies	-	
		CAT 'A' - Commercial Scale (Above 20 Vehicles)	18,000.00	per annum
		CAT 'B' - Large Scale (11-19 Vehicles)	15,000.00	per annum
		CAT 'C' - Medium Scale (5-10 Vehicles)	6,000.00	per annum
		CAT 'D' - Small Scale (Below 5 Vehicles)	3,000.00	per annum
		CAT 'E' - Micro scale	1,000.00	per annum
422	1422129	Waste Transport Companies	-	
		CAT 'A' - Large Scale (Above 20 Vehicles))	3,000.00	per annum
		CAT 'B' - Medium Scale (11-19 Vehicles)	2,500.00	per annum
		CAT 'C' - Small Scale (1-2 Vehicles)	1,800.00	per annum
423	1422129	Bullion Service	-	
		CAT 'A' more than 10 clients	7,000.00	per annum
		CAT 'B' 5-9 clients	5,000.00	per annum
		CAT 'C' below 5 clients	4,000.00	per annum
424	1422129	Towing Companies	-	
		CAT 'A' - Heavy Duty Towing eg. RSML	8,000.00	per annum
		CAT 'B' - Mid-Duty Companies (11-19 Vehicles)	6,000.00	per annum
		CAT 'C' - Medium Scale (5-10 Vehicles)	4,000.00	per annum
		CAT 'D' - Small Scale (Below 10 Vehicles)	1,000.00	per annum
		CAT 'E' - Micro Scale	600.00	per annum

No.	COA Code	Description of Item	Fees For 2022	Duration
		Water Transport		
		Port Services		
425	1422121	GHAPOHA	136,500.00	per annum
		MPS (Meridian Port Services)	94,500.00	per annum
		Container Terminals Eg. APM, Bolllore	94,500.00	per annum
		hip Yards	52,500.00	per annum
426	1422253	Shipping and haulage companies		
		Boat Operations		
		Deep Sea Fishing Boats	12,000.00	per annum
		Crusing Boat operators	3,000.00	per annum
		Jet ski operators	2,000.00	per annum
		Boat Licence	400.00	per annum
		Jet Ski Licence	250.00	per annum
		Canoe Licence	150.00	per annum
432	1422127	Registration of Religious Bodies		
		CAT 'A'	2,420.00	Per annum
		CAT 'B'	1,815.00	Per annum
		CAT 'C'	1,210.00	Per annum
		CAT 'D'	605.00	Per annum
433	1422123	Undertakers	330.00	Per annum
3.0 FEES				
1	1423006	Burial (Cemetery) Fees		
	i. 1423006	General		Per Burial
		Still Birth	Free	
		CAT A - 1 - 5 years	20.00	
		CAT B - 6 -17 years	55.00	
		CAT C - Adults (18 years & above)	400.00	
		CAT D - Tombstone e.g. Marble, Terrazzo, Vault	2,200.00	
		CAT E - Concrete Vault with Building	9,000.00	
		CAT F - Concrete Vault with Tombstone	8,000.00	
		CAT G - Concrete Vault with Iron Bars/Chain Fencing	7,200.00	
		CAT H - Concrete Vault	4,800.00	
		CAT I- Public cemetary Artisan Licence fee	600.00	Per Vault
	ii. 1423006	Grave Space Reservation - Public Cemetery		
		CAT A - Allocation	5,400.00	Onetime Payment
		CAT B - Renewal/ Maintenance	300.00	Per Annum
	iii. 1423006	Cremation		Per Burial
		CAT A - Foreigners	800.00	
		CAT B - Non-Association Members, Ghanaians	500.00	
		CAT C - Association Members, Ghanaians	300.00	
	iv.	Exportation of Corpse (Outside Country)	1,000.00	Onetime Payment
		Exportation of Ashes	400.00	
	v.	Mausoleum	300.00	Per burial
	vi.	Burials at Home (Applicable only to Areas with designated burial sites)	10,000.00	Per buria
	vii.	Exhumation of Corpse	3,000.00	Per Court Order

No.	COA Code	Description of Item	Fees For 2022	Duration
2	1423839	Business/Product Promotion	500.00	One Week
3	1423860	Crusade Outreach /Concert Programmes	70.00	Per Day
4	1423012	Conservancy (Sanitary Services)		
	i.	Franchise		
		Public Toilet Operators	508.00	Per Month
		WC & Other Technologies	1.50	Per Visit
		KVIP	1.00	Per Visit
		Public Bath house Operators	1.00	Per Visit
		Public Urinal Operators	0.30	Per Visit
	ii.	Assembly Operated		
		Public Toilet	1.00	Per Visit
		Public Bathhouse		
		- No shower	0.60	Per Visit
		- With shower	0.80	Per Visit
		Public Urinals	0.30	Per Visit
5	1423861	Environmental Health Inspection and Certification fee		
	A. 1423861	Application Forms	7.00	Onetime
	B. 1423861	Suitability (Health) Certification - Institutions		Per Visit
	i.	Water/Drink/Food (Primary Producers)		
		CAT A - Large Scale	605.00	
		CAT B - Medium Scale	400.00	
		CAT C - Small Scale	230.00	
	ii. 1423861	Water/Drink/Food (Dealers/Users)		
		CAT A - Hotels/Guest Houses//Hostels	77.00	
		CAT B - Restaurants//Private Schools	55.00	
		CAT C - Chop and Drinking Bars	44.00	
	C. 1423861	Health Certificate - Individuals	70.00	
	1423861	Disinfection Services		
		i. Hotels /Rest Houses/Motels	58.00	
		ii. Public Institutions,Schools,Hospitals,etc.	44.00	
		iii. Poultry Farm	36.00	
		iv. Individual Premises	22.00	
		v. Infectious Disease Cases	Free	
		vi. Derating of Warehouse, etc.	51.00	
	1423861	Environmental Health & Sanitation Permit		
		i. Chop Bars/Food Joints/Snack Bars		
		CAT 'A'	77.00	
		CAT 'B'	55.00	
		CAT 'C'	50.00	
		ii. Health Facilities		
		CAT 'A' (Hospitals)	165.00	
		CAT 'B' (Clinics)	110.00	
		CAT 'C' (Maternity Homes)	55.00	
		iii. Herbal Centres		-
		CAT 'A'	77.00	
		CAT 'B'	55.00	
		Hotels/Guest House		
		CAT 'A'	220.00	
		CAT 'B'	110.00	
		CAT 'C'	60.00	
		Restaurants		-
		CAT 'A'	308.00	
		CAT 'B'	176.00	
		CAT 'C'	110.00	

<i>No.</i>	<i>COA Code</i>	<i>Description of Item</i>	<i>Fees For 2022</i>	<i>Duration</i>
		vi. Industrial Establishments/Warehouses	-	
		CAT 'A'	2,000.00	
		CAT 'B'	1,200.00	
		CAT 'C'	800.00	
		CAT 'D'	400.00	
		vii. Industrial Establishments (Cold Storage Facility)	-	
		CAT 'A'	600.00	
		CAT 'B'	480.00	
		CAT 'C'	350.00	
		CAT 'D'	280.00	
		ix. Bottled Water Producers	-	
		CAT 'A'	800.00	
		CAT 'B'	600.00	
		x. Sachet Water Producers		
		CAT 'A'	700.00	
		CAT 'B'	450.00	
		ix. Educational Institutions		
		CAT 'A'- Tertiary	350.00	
		CAT 'B' - Secondary	250.00	
		CAT 'C'- Basic	100.00	
		x. Bakeries		
		CAT 'A'	250.00	
		CAT 'B'	150.00	
		xi. Poultry and Livestock Farmers (New Applicant)	-	
		CAT 'A'	60.00	
		CAT 'B'	30.00	
		xii. Poultry and Live Stock Farmers (Annual Renewal)	-	
		CAT 'A'	60.00	
		CAT 'B'	30.00	
		xiv. Private Laboratory	-	
		CAT 'A'	200.00	
		CAT 'B'	150.00	
		CAT 'C'	80.00	
		Filling/Service/Gas Stations	-	
		CAT 'A'	500.00	
		CAT 'B'	250.00	
		xvi. Provisions		
		CAT A	150.00	
		CAT B	80.00	
		xvii. Others		
		CAT 'A'	450.00	
		CAT 'B'	305.00	
		CAT 'C'	150.00	
		Health Certificate		
		Health Cert. for Cooked Food Vendors (Including Hotels & Restaurants) (New Applicant)	20.00	
		Health Cert. for Cooked Food Vendors (Including Hotels & Restaurants) (Annual Renewal)	12.00	
		Health Certificate for Food, Confessionery and Beverage Industry Attendants (New Applicant)	20.00	
		Health Certificate for Food, Confessionery and Beverage Industry Attendants (Annual Renewal)	12.00	

No.	COA Code	Description of Item	Fees For 2022	Duration
		Health Certificate for Bakery Attendants (New Applicant)	20.00	
		Health Certificate for Bakeries Attendants (Annual Renewal)	12.00	
		Impounding Fees (for 7 days)		-
		i. Collection Fee/Fine for Stray Animal	165.00	
		ii. Feeding Fee for Stray Animal	55.00	
		Registration of Premises for Rearing Animals (Stipulated Numbers)	73.00	-
6	1423862	Export/Conveyance		
	i. 1423862	Animals		
		Cow (Foreign Heardsmen)	10.00	Per animal
		Cow (Local Heardsmen)	13.00	Per animal
		Sheep, Goats, Pigs, Donkey, Dog etc.	7.00	Per animal
		Birds	2.00	Per bird
		Fish	3.00	Per basket
		Bush Meat	3.00	Per animal
	ii. 1423862	Baobab		
		Large Truck	120.00	Per load
		Medium Truck	80.00	Per load
	iii. 1423862	Bamboo	22.00	Per 100 Culms
	iv. 1423862	Cane/Rattan		
		CAT A	17.00	Per Bundle
		CAT B	10.00	Per Maxi bag
		CAT C	6.00	Per Mini bag
	v. 1423862	Charcoal	1.00	Per bag
	vi. 1423862	Firewood		
		- Articulated Truck	35.00	Per load
		- Mummy Truck	20.00	Per load
		- Kia Truck	15.00	Per load
		- Abossey Okai Macho Motor King/Donkey Cart	5.00	Per load
	vii. 1423862	Fruits (Banana, Mango, Pawpaw, Sugarcane, Pear, Oranges, Palm Fruits etc.)	2.00	Per crate/bag/ basket
	viii. 1423862	Cereals (Millet, Sorghum, Maize, Beans, Guinea Corn etc.)		
		Maxi bag	2.00	
		Mini bag	1.00	
	ix. 1423862	Coconut, Watermelon, Pineapple	30.00	Pertruck
	x. 1423862	Milled Foods (Corn Dough, Cassava Dough, Groundnut Paste, Gari etc.) big	2.00	Per bag/Per container (big)
	x. 1423862	Milled Foods (Corn Dough, Cassava Dough, Groundnut Paste, Gari etc.) small	1.00	Per bag/Per container (small)
	xvii. 1423862	Roots and Tubers		
	1423862	Yam - Count	5.00	100 tubes
		Plantain		
		- Plantain (1 pole)	10.00	Per load
		- Plantain (1/2 pole)	5.00	Per load
		- 'Motor King'	17.00	Per load
		Cocoyam, Cassava, Potato, etc.		
		CAT A	3.00	Per load
		CAT B	2.00	Per Mini bag
	xviii. 1423862	Vegetable Dealers	2.00	Per bag/crate/basket (big)
	xviii. 1423862	Vegetable Dealers	1.00	Per bag/crate/basket (small)
	xix. 1423862	Palm Oil, Coconut Oil, Groundnut Oil	5.00	Per gallon (4.5 Litres)

No.	COA Code	Description of Item	Fees For 2022	Duration
xix.	1423862	Palm Oil, Coconut Oil, Groundnut Oil	2.00	Medium gallon
	1423862	Palm Oil, Coconut Oil, Groundnut Oil	1.00	Small gallon
	1423862	Shea Nuts	5.00	Per Maxi bag
			3.00	Per Mini bag
xxi.	1423862	Shea Butter	25.00	Per tonne
xxii.	1423862	Sawn Wood Export		
		- KIA Truck	165.00	Per Load
		- Tipper Truck	242.00	Per Load
		- Cargo Truck	330.00	Per Load
		- Articulated Truck	440.00	Per Load
xxiii.	1423862	Off-Loading/Landing Fee		
		CAT A - Articulated Truck	330.00	
		CAT B - Cargo Trucks & Buses	275.00	
7	1423243	Hawkers' Fee	3.00	Per Day
8	1423246	Information Van Hiring (Assembly's)		Per Use
		CAT A - Public Use	297.00	
		CAT B - Private Use	825.00	
9	1423872	ICT Centre Operations (Assembly's)		
10	1423246	Lorry Park Fee/Toll		
i.		Commercial Vehicles		Per day
		Taxi	2.00	
		Mini Bus Up to 12-23seater	3.00	
		Bus/Kia Up to 24-33seater	3.00	
		Bus/Kia (33seater +)	3.00	
		Articulated truck	4.00	
		Tipper truck	4.00	
		Rig Saw (Yellow Tricycle)	1.00	
		Non-Lorry Park Mobile Vehicles (e.g. Taxi)	5.00	
		Wheel Cart /Trolley	1.00	
VII.		Lorry Park User Fees		
a.		Comm. 1 Mkt. Lorry Park - Mankoadze	160.00	Daily
b.		Comm. 1 Mkt. Lorry Park - Main Market	210.00	Daily
c.		Comm. 1 Mkt. Lorry Park - Comm.5 Taxi	90.00	Daily
d.		Comm. 1 Mkt. Lorry Park - Accra Taxi Stat./Hiring Stat.	90.00	Daily
e.		Comm. 1 Mkt. Lorry Park - C2,New Taxi Stat.	90.00	Daily
f.		Comm. 1 Mkt. Lorry Park - C2, 3, 4, 7, 8, 9, 10, 11, 12	90.00	Daily
g.		Comm. 1 Mkt.Lorry Pk-Ashaiman /Ind. Area	90.00	Daily
h.		Newtown Lorry Park - Harbour	90.00	Daily
i.		Other Lorry Parks (eg Aflao.)	90.00	Daily
ii.		Private Vehicles		Per Hour
		Saloon Cars	5.00	
		Long Parking full day	10.00	
		Mini Cargo Bus	15.00	
		Medium Trucks	15.00	
		Big Cargo Trucks	20.00	
		Articulated Trucks	32.00	
		Monthly Parking (for all vehicles)	100.00	

No.	COA Code	Description of Item	Fees For 2022	Duration
11	1423001	Market Market Tolls (Daily/ Night Tolls)	1.00	Per day/night
12	1423011	Marriage Fees Ordinance (Cap 127) Registration Cert Customary Marriage (Resident) Customary Marriage (Foreign) Divorce Certificate (Customary) Certificate of Marriage Certified True Copy Authentication of Marriage Certificate (Request by 3rd parties) Filing of Notice/Caveat Marriage Ceremony (Week-end) Search Fee (for Marriage Registration) Search Fee (Marriage Certificate) Licencing of Churches for Marriage Spinster/ Bachelor Certificate	200.00 90.00 500.00 100.00 100.00 100.00 60.00 200.00 40.00 40.00 4,000.00 300.00	Per Registration Per Registration Per Registration Per Document Per Document Per document Per Document Per Case Per Case Per Case Per document Per Church Per Document
13	1422029	Mobile Sales Vans (Per Vehicle)	7.00	Per Day
14	1423015	On-Street Parking All Vehicle Types All Vehicle Types Additional time (per hour) Company Parking Shop Owners Parking	3.00 1.00 20.00 35.00	Up to First 3 hours Per Day Per week
16	1423201	Sale of Contract Documents (All categories) – CAT A - Above 550,000 (Approved by Regional Tender Review Committee) CAT A - Above 550,000 (Approved by Regional Tender Review Committee) CAT B - Above 75,000 - 550,000 (Approved by Entity Tender Committee) CAT B - Above 75,000 - 550,000 (Approved by Entity Tender Committee) CAT C - Up to 75,000 (Approved by Entity Head) CAT C - Up to 75,000 (Approved by Entity Head)		One Time Payment
17	1423737	Search Fee (General Information)	275.00	Per Case
18	1423854	Slaughter-house		
19	1423854	Meat Van (Assembly - Door to Door Delivery) CAT A - Cow CAT B - Small Animals	3.00 2.00	
21	1422051	Warehouse Charges (In The Market) i. Daily /Overnight Charges (Per head load) ii. Monthly Charges General Charges (Per square meters) Handling Charges (Per tonne) Storage (Per tonne) Administrative charges (Per tonne) iii. Liquid oil (Drums - Per head load) One (1) drum One (1) Jerri Can Others (negotiable)	3.00 66.00 28.00 13.00 13.00 13.00 7.00 7.00	

No.	COA Code	Description of Item	Fees For 2022	Duration
22	1423841	Warehouse Charges (Outside Market)		Per Month
		CAT A - Above 20 Sq. metres	300.00	
		CAT B - 16 to 20 Sq. metres	250.00	
		CAT C - 11 to 15 Sq. metres	200.00	
		CAT D - 6 to 10 Sq. metres	150.00	
		CAT E - Up to 5 Sq. metres	100.00	
23	1423865	Waste Management		Per Trip
A		Dislodgement of Liquid Waste		
		Dislodging	605.00	
		Tipping Fee (Liquid Waste)	50.00	
B		Solid Waste Collection		
i.		Industrial/Commercial		
		120 to 240 Litre (Special Containers)	264.00	Per Month
		1100 litres	660.00	Per Month
		3200 litres	1,650.00	Per Month
		7000 litres	2,200.00	Per Month
		12000 litres	2,420.00	Per Month
		23000 litres	5,610.00	Per Month
		23m ³	440.00	Per Trip
		15m ³	330.00	Per Trip
		12m ³	275.00	Per Trip
		10m ³	231.00	Per Trip
		Special Container (7m3)	220.00	Per Trip
		Construction Waste	935.00	Per Trip
		Educational Institutions	330.00	Per month
		Factory Service - On Call	1,650.00	Per Trip
		Factory Service - Regular Service	935.00	Per month
		Industrial Waste	1,650.00	Per Trip
		Hospitals/Clinics	770.00	Per month
		Skip Loader Service	2,200.00	Per Trip
ii.		Hiring of Refuse Containers Commercial Rate (Hotels, Restaurants, etc.)		Per Trip
		CAT A - 23m ³ Container	950.00	
		CAT B - 12m ³ to 15m ³ Container	475.00	
		CAT C - 120 litre to 240 litre Bin	24.00	
iii.		Solid Waste Dumping		
		CAT A - Domestic waste	83.00	
		Skip Truck /Roll-on Truck	56.00	Per Trip
		Kia Truck	35.00	Per Trip
		Motor King	20.00	Per Trip
		CAT B - Commercial Waste	110.00	Per Tonne
		CAT C - Industrial Waste	132.00	Per Tonne
		CAT D - Port Waste	110.00	Per Tonne
		CAT E - Construction Waste	935.00	Per Tonne
		CAT F - Destruction of Goods	3,300.00	Per Tonne
C		Solid Waste Collection Services (Domestic)		(Per month)
i.		Communal Collection Service		
		CAT A - Pay-as-you-dump	3.00	
ii.		Door to Door Collection Service		
		CAT A - 1st Class Residential Area	132.00	
		CAT B - 2nd Class Residential Area	77.00	
		CAT C - 3rd Class Residential Area	28.00	

No.	COA Code	Description of Item	Fees For 2022	Duration
	iii.	Sewage Maintenance Fees		
		CAT A - Public Toilets	176.00	Per Annum
		CAT B - Domestic Toilets	176.00	Per Annum
		CAT C - Institutional Toilets	176.00	Per Annum
24	1423867	Road Block		Per day
		CAT A - Collector Access	990.00	
		CAT B - Local Access	462.00	
25	1423087	Towing Charges		Per case
		Private Vehicles (e.g. Saloon/4x4/SUVs)	360.00	
		Light Heavy Vehicles (Kia Trucks and Buses)	545.00	
		Dump Trucks (Tipper Trucks)	600.00	
		Heavy Duty (e.g. Articulated Trucks)	900.00	
		Tricycle Motors	60.00	
26	1423086	Vehicle Stickers/Commercial Driver's Licence		Per Annum
	i.	General		
		Taxi	18.00	
		Heavy Duty	120.00	
		Light Duty	100.00	
		Multi-Purpose	60.00	
		4 - Wheel Cart (Truck)	8.00	
		1 & 2- Wheel Cart	3.00	
		Tricycles/ Motorcycles (Per Unit)	20.00	
		Bicycle (Per Unit)	15.00	
		Bicycle Renewal (Per Unit)	7.00	
	ii.	Buses/Trotro		
		46 Passengers and above	50.00	
		34 - 45 Passengers	35.00	
		24 - 33 Passengers	28.00	
		8 - 23 Passengers	25.00	
		ii. Buses/Trotro (Non Union Members)		
		Taxi	20.00	
		46 Passengers and above	55.00	
		33- 45 Passengers (Trotro A)	38.00	
		18 - 32 Passengers (Trotro B)	32.00	
		8 - 17 Passengers (Trotro C)	28.00	
	iii.	Trucks		
		Long Articulated Trucks (40 ft.)	144.00	Per Annum
		Long Articulated Trucks (20 ft.)	100.00	Per Annum
		Cargo Trucks (Above 10 Tonnes)	85.00	Per Annum
		Cargo Trucks/Kia (Below 10 Tonnes)	60.00	Per Annum
		Mini Cargo Truck	35.00	Per Annum
		Light Mini Truck	35.00	Per Annum
		Cargo Van/Aboboyaa/Abosokai	25.00	Per Annum
		Tipper Trucks:		
		Up to 9.5 Cubic metres	120.00	
		10 - 14 Cubic metres	220.00	
		15 - 25 Cubic metres	300.00	
		up to 45-46 Cubic metres	350.00	

<i>No.</i>	<i>COA Code</i>	<i>Description of Item</i>	<i>Fees For 2022</i>	<i>Duration</i>
		Tanker		
		CAT 'A' (5,000 Gallons & Above)	85.00	
		CAT 'B' (4,000 Gallons)	62.00	
		CAT 'C' (3,000 Gallons)	50.00	
		CAT 'D' (2,000 Gallons)	35.00	
		Tanker (Water)		
		CAT 'A' (Above 3000 Gallons)	30.00	
		CAT 'B'(UP TO 3000 Gallons)	22.00	
		Other Goods		
		CAT 'A' (Double Axle)	90.00	
		CAT 'B' (Single Axle)	76.00	
iv.		Tankers (Fuel)		
		1,100 - 1,500 Gallon Capacity	300.00	
		2,000 - 2,500 Gallon Capacity	400.00	
		3,000 - 7,000 Gallon Capacity	450.00	
v.		Earth/Excavating/Levelling Machinery		
		Bitumen Distributor	900.00	
		Bitumen Tanker	600.00	
		Other Heavy Duty Equipment	400.00	
vi.		Bulldozers		
		- D. 6	300.00	
		- D. 7	450.00	
		- D 8	600.00	
		Dumper	360.00	
		Excavator	450.00	
		Flat Truck	175.00	
		Concrete Mixer	363.00	
vii.		Forklift		
		21 tonnes and Above	300.00	
		1 - 20 tonnes	200.00	
viii.		Crane Mounted		
		60 - 100 tonnes	150.00	
		101 - 150 tonnes	250.00	
		151 - 250 tonnes & Above	363.00	
		Prime Mover	500.00	
		Motor Grader (125 HPL)	320.00	
		Pavement Compactor	200.00	
		Pavement Roller	200.00	
		Low Loader	200.00	
		Road Roller	200.00	
		Tipping Trailer & Tractor	250.00	
		Pay Loaders	200.00	
		Small Track - Excavators	250.00	
		Large Track - Excavators	320.00	
		Vibrator Roller		
		Wheel Loader	200.00	
		Excavator Loader	200.00	
		Wheel Tractor	200.00	
		Air Compressor	150.00	
		Static Roller (10-12)	200.00	

No.	COA Code	Description of Item	Fees For 2022	Duration
		Plate Compactor	200.00	
		Traxcavator - Large	200.00	
		Traxcavator - Small	150.00	
ix.		Other Vehicles		
		Cesspit Emptier	250.00	
		Hearse	60.00	
		Towing Truck	150.00	
		Tractors	100.00	
		Roll-on Roll-off	80.00	
		Private Salon Cars	20.00	
		Private Pick Ups	25.00	
		Private Mini Bus	25.00	
		Private Long Bus	30.00	
		Commercial Drivers Licence (New)	30.00	
		Commercial Drivers Licence (Renewal)	20.00	
		Route Permit (New)	300.00	
		Route Permit (Renewal)	300.00	
		Route Permit (Additional Route)	300.00	
		Daily Toll (Taxi)	2.00	
		Daily Toll (Trotro)	3.00	
		Permit Type 'A' for Transport Entities	200.00	
27	1423086	Vehicle Embossment Sticker	100.00	One Time Paymen
	1423086	xvii. Vehicle & other Embossments	-	
		CAT 'A'- (eg. New Covenant)	1,815.00	per annum
		CAT 'B'	1,375.00	per annum
		CAT 'C'	800.00	per annum
		CAT 'D'	350.00	per annum
72	1423201	Contractors/Suppliers (Registration)		
		i. CAT 'A' - Roads and Bridge Works		
		Class A		
		A1	2,420.00	per annum
		A2	1,540.00	per annum
		A3	1,100.00	per annum
		A4	770.00	per annum
		Class B		
		B1	2,420.00	per annum
		B2	1,540.00	per annum
		B3	1,100.00	per annum
		B4	770.00	per annum
		Class S		
		S1	1,870.00	per annum
		S2	1,100.00	per annum
		S3	825.00	per annum
		S4	330.00	per annum
	1423201	ii. CAT 'B' - Building/Civil Works		
		Class D		
		D1	2,420.00	per annum
		D2	1,540.00	per annum
		D3	1,100.00	per annum
		D4	770.00	per annum

No.	COA Code	Description of Item	Fees For 2022	Duration
		Class K		
		K1	2,184.00	per annum
		K2	1,310.00	per annum
		K3	944.00	per annum
		K4	626.00	per annum
	1423201	iii. CAT 'C' - Electrical Works (Class E)		
		E1	385.00	per annum
		E2	275.00	per annum
		E3	132.00	per annum
		E4	80.00	per annum
		iv. CAT 'D' - Plumbing Works (Class G)		
		CAT 'A' - G1	528.00	per annum
		CAT 'B' - G2	132.00	per annum
		CAT 'C' - G3	55.00	per annum
		v. All Other Contractors		
		CAT 'A' - Assembly Revenue Contractors	1,100.00	per annum
		CAT 'B' - Private Revenue Contractors	880.00	per annum
		CAT 'C' - Disinfestation Agencies	330.00	per annum
		CAT 'D' - Agents of Utility Company	275.00	per annum
73	1423201	Contractors' Licence (Renewal)		
	1423201	i. CAT 'A' - Roads and Bridge Works		
		Class A		
		A1	770.00	per annum
		A2	495.00	per annum
		A3	440.00	per annum
		A4	275.00	per annum
		Class B		-
		B1	770.00	per annum
		B2	495.00	per annum
		B3	440.00	per annum
		B4	275.00	per annum
		Class S		-
		S1	825.00	per annum
		S2	550.00	per annum
		S3	275.00	per annum
		S4	165.00	per annum
	1423201	ii. CAT 'B' - Building/Civil Works		-
	1423201	Class D		-
		D1	825.00	per annum
		D2	440.00	per annum
		D3	220.00	per annum
		D4	110.00	per annum
		Class K		-
		K1	990.00	per annum
		K2	660.00	per annum
		K3	275.00	per annum
		K4	220.00	per annum
	1423201	iii. CAT 'C' - Electrical Works (Class E)		-
		E1	198.00	per annum
		E2	137.50	per annum
		E3	66.00	per annum

No.	COA Code	Description of Item	Fees For 2022	Duration
	1423201	iv. CAT 'D' - Plumbing Works (Class G)		-
		CAT 'A' - G1	264.00	per annum
		CAT 'B' - G2	66.00	per annum
		CAT 'C' - G3	50.00	per annum
	1423201	v. All Other Contractors		-
		CAT 'A' - Assembly Revenue Contractors	550.00	per annum
		CAT 'B' - Private Revenue Contractors	440.00	per annum
		CAT 'C' - Disinfestation Agencies	165.00	per annum
		CAT 'D' - Agents of Utility Company	132.00	per annum
259	1423201	Registration of Contractors		per annum
		a) General Contractors:		per annum
		CAT 'A' Class A1, B1, D1, K1 Contractors	2,420.00	per annum
		CAT 'B' Class A2, B2, D2, K2 Contractors	1,540.00	per annum
		CAT 'C' Class A3,B3, D3, K3 Contractors	1,045.00	per annum
		CAT 'D' Class A4, B4, D4, K4, Contractors	715.00	per annum
	1423201	b) Registration (Specialized Contractors):		-
		CAT 'A' (All Class E1,SI,GI)	1,870.00	per annum
		CAT 'B' (All Class E2,S2,G2)	1,100.00	per annum
		CAT 'C' (All Class E3,S3,G3)	880.00	per annum
	1423201	c) Registration of Routine Maintenance & Service Contractors (Roads Dept.)	297.00	per annum
	1423201	d) Registration of Routine Maintenance & Service Contractors (WMD)	242.00	per annum
	1423201	i. Registration of site (First acre)	330.00	per annum
		ii. Subsequent Acre	55.00	per annum
		iii. Pit Levy	19.00	per annum
	1423201	b) Land Reclamation Fee:		-
		Security Deposit	1,650.00	per annum
		Reclamation Fee	715.00	per annum
2.0	PERMITS			
		DEVELOPMENT /PLANNING PERMITS		Per Project
1	1412004	FORMS		
	ii. 1412004	All Other Forms (e.g. Temporary Structures, Demolition, Renovation etc.)	70.00	
2		BUILDING PROCESSING FEE (Non-Refundable Deposit)		
	i. 1412032	Residential	158.00	
		2 Storey Residential Development	194.00	
		3 Storey Residential Development (below a gross floor area of 450m ²)	254.00	
		3 Storey and above Residential Development (Above gross floor area of 450m ²)	400+30% of 400 per gross floor area of 450m ²	
		350+30% of 350 per gross floor area of 450m ²		
		Apartments	158.00	Per Unit

<i>No.</i>	<i>COA Code</i>	<i>Description of Item</i>	<i>Fees For 2022</i>	<i>Duration</i>
ii.	1412032	COMMERCIAL		
-		Filling Station / Gas Station	1,800.00	
-		Shops		
		Up to 2 Storey Shops Development	400.00	
		Shops Development (below a gross floor area of 450m ²)	420.00	
		Shops Development (above gross floor area of 450m ²)		420+30% of 420 per gross floor area of 450m ²
-		Hotels		
		1 Storey Hotel building	650.00	
		2 Storey Hotel building	700.00	
		3 Storey Hotel building	900.00	
		Building (above a gross floor area of 450m ²)		900+30% of 900 per gross floor area of 450m ²
-		Restaurants		
		Single Storey Restaurant	550.00	
		2 Storey Restaurant	670.00	
		3 Storey Restaurant	800.00	
		Building with gross floor area above 450m ²		800+30% of 800 per gross floor area of
-		Multi-storey Parking Facility		
		2 Storey Parking Facility	900.00	
		3 Storey Parking Facility	1,000.00	
		Parking Facility (above a gross floor area of 450m ²)		1000+30% of 1000 per gross floor area of 450m ²
-		Banking Hall		
		1 Storey Banking Hall	700.00	
		2 Storey Banking Hall	1,000.00	
		3 Storey Banking Hall	1,500.00	
		Banking Hall with a gross floor area above 450m ²		1500+30% of 1500 per gross floor area of 450m ²
-		Radio/TV station Building		
		1 Storey Building	700.00	
		2 Storey Building	1,000.00	
		3 Storey Building	1,200.00	
		Building with gross floor area above 450m ²		1200+30% of 1200 per gross floor area of 450m ²
-		Telecommunication Mast	6,500.00	
-		Printing Houses		
		1 Storey Printing House	500.00	
		2 Storey Printing House	650.00	
		3 Storey Printing House	900.00	
		Building with gross floor area above 450m ²		900+30% of 900 per gross floor area of 450m ²
-		Funeral Home		
		CAT A - 3 Storey Funeral Home	900.00	
		CAT B - 2 Storey Funeral Home	670.00	
		CAT C - Storey Funeral Hhome	500.00	
		Funeral Home building with gross floor area above 450m ²		900+30% of 900 per gross floor area of 450m ²
iii.		CIVIC AND CULTURAL		
-		Offices		
		Up to 2 Storey Office	600.00	
		3 Storey Office	850.00	
		Building with gross floor area above 450m ²		850+30% of 850 per gross floor area of 450m ²

No.	COA Code	Description of Item	Fees For 2022	Duration
		Churches/Mosque		
		1 Storey	500.00	
		2 Storey	670.00	
		3 Storey	800.00	
		Building with gross floor area above 450m ²	800+30% of 800 per gross floor area of 450m ²	
-		Hospital/Clinic/Laboratory		
		1 Storey Hospital/Clinic/Laboratory	600.00	
		2 Storey Hospital/Clinic/Laboratory	900.00	
		3 Storey Hospital/Clinic/Laboratory	1,100.00	
		Building with gross floor area above 450m ²	1100+30% of 1100 per gross floor area of 450m ²	
iv.		FACTORIES/INDUSTRIAL BUILDINGS		
-		Warehouse (storage only)		
		1 Storey Warehouse (storage only)	500.00	
		2 Storey Warehouse (storage only)	600.00	
		3 Storey Warehouse (storage only)	700.00	
		Building with gross floor area above 450m ²	700+30% of 700 per gross floor area 450m ²	
-		Warehouse and Office		
		1 Storey Warehouse and Office	600.00	
		2 Storey Warehouse and Office	700.00	
		3 Storey Warehouse and Office	900.00	
		Building with gross floor area above 450m ²	900+30% of 900 per gross floor area of 450m ²	
-		Warehouse and Residence		
		1 Storey Warehouse & Residence	600.00	
		2 Storey Warehouse & Residence	700.00	
		3 Storey Warehouse & Residence	900.00	
		Building with gross floor area above 450m ²	900+30% of 900 per gross floor area of 450m ²	
-		Factories		
		Up to 2 Storey Factory	900.00	
		Up to 3 Storey Factory	1,200.00	
		Factory with gross floor area above 450m ²	1200+30% of 1200 per gross floor area of 450m ²	
-		Industrial Complex		
		Up to 2 Storey Industrial Complex	1,200.00	
		Up to 3 Storey Industrial Complex	1,450.00	
		Industrial Complex with gross floor area above 450m ²	1500+30% of 1500 per gross floor area of 450m ²	
v.		EDUCATION (PRIVATE)		
-		Pre-school		
		1 Storey Pre-school	400.00	
		2 Storey Pre-school	500.00	
		3 Storey Pre-school	600.00	
		Building with gross floor area above 450m ²	600+30% of 600 per gross floor area of 450m ²	
-		Basic School		
		1 Storey Basic School	500.00	
		2 Storey Basic School	720.00	
		3 Storey Basic School	1,000.00	
		Building with gross floor area above 450m ²	1000+30% of 1000 per gross floor area of 450m ²	
-		Second Cycle School		
		1 Storey Second Cycle School	1,000.00	
		2 Storey Second Cycle School	1,100.00	
		3 Storey Second Cycle School	1,320.00	
		Building with gross floor area above 450m ²	1500+30% of 1500 per gross floor area of 450m ²	

No.	COA Code	Description of Item	Fees For 2022	Duration
-		Basic and Second Cycle		
		1 Storey Basic and Second Cycle School	1,500.00	
		2 Storey Basic and Second Cycle School	1,800.00	
		3 Storey Basic and Second Cycle School	2,100.00	
		Building with gross floor area above 450m ²	2100+30% of 2100 per gross floor area of 450m ²	
-		Vocational/Technical		
		1 Storey Vocational/Technical School	1,500.00	
		2 Storey Vocational/Technical School	1,800.00	
		3 Storey Vocational/Technical School	2,100.00	
		Building with gross floor area above 450m ²	2100+30% of 2100 per gross floor area of 450m ²	
-		Tertiary		
		1 Storey Private Tertiary School Building	2,400.00	
		2 Storey Private Tertiary School Building	3,000.00	
		3 Storey Private Tertiary School Building	4,000.00	
		Building with gross floor area above 450m ²	4000+30% of 4000 per gross floor area of 450m ²	
-		Driving Schools		
		1 Storey Private Driving School	770.00	
		2 Storey Private Driving School	660.00	
		3 Storey Private Driving School	550.00	
		Building with gross floor area above 450m ²	2100+30% of 2100 per gross floor area of 450m ²	
vi.		OPEN SPACE & RECREATIONAL DEVELOPMENT		
		Sports Complex	2,400.00	
		Events Centre	1,800.00	
-		Commercial - Telecommunication Mast	8,000.00	
-		Mixed Use	2,500.00	
-		Recreational Development	1,200.00	
-		Renovation/Rehabilitation/Refurbishment	4,004.00	
-		Hoarding	700.00	
-		Demolition	1,400.00	
-		Fence Wall Only	600.00	
-		Approval In Principle (AIP) One Time Payment	9,000.00	
-		Certificate of Habitation/Occupancy	600.00	
vii.	1412032	Validation of Spatial Data One Time Payment		
-		Site Plan Extract		
		0.5 acre	0.16 acre	
		5 acre - 10 acre (Local Plan Extract)	0.17 acre - 0.32 acre	
		Beyond 11 acres(Local Plan Extract)	0.33 acre - 1 acre	
			Above 1 acre	
		Quick Search (Endorsed)	150.00	
-		Zoning Comments	264.00	
-		Surveying/Demarcation		
		0.16 acre	396.00	
		0.17 acre - 0.32 acre	660.00	
		0.33 acre - 1 acre	1,056.00	
		Above 1 acre	1,320.00	
3	1412033	BUILDING PERMIT CHARGES		
A.	1412033	1412033 New Development		
i.		Building/Permanent Structure Cost of construction	0.01	
ii.		Hoarding Permit (only) Per Linear Metre	10.00	
iii.		Fence Wall Permit (only) Cost of construction	0.01	

No.	COA Code	Description of Item	Fees For 2022	Duration
iv.		Mast Permit (Installation)		One Time Payment
		15 Metres	18,000.00	
		30 Metres	20,000.00	
		35 Metres	30,000.00	
		Above 35 Metres	32,500.00	
B.	1412033	Building Permit Renewal (upon expiration of original permit/extension of time)		Per Case
i.		Residential	550.00	
ii.		Commercial	1,650.00	
iii.		Factories/ Industrial	2,200.00	
iv.		Civic & Cultural	2,800.00	
v.		Recreational Development	2,640.00	
vi.		Educational	1,500.00	
vii.		Renewal for Temporary Structures	198.00	
C.	1412033	Permit to Repair/Renovate/Rehabilitate/Refurbish		
i.		Telecommunication Mast Per Installation	5,500.00	
ii.		Permanant Structures Cost of construction	0.00	
D.	1412033	Temporary Structure Permit (Constructional Site)		Per meter square
		Industrial/Commercial Properties /Office	462.00	
		Mixed Use	330.00	
		Residential	198.00	
E.	1412033	Temporary Structure Permit		
		i. Permit		
		Jacket/ Application Form	100.00	Per case
		Containers (sealed)	1,000.00	Per case
		Containers (fabricated metals)	800.00	Per case
		Wooden Kiosks	600.00	Per case
		Shed	400.00	Per case
		Renewal for Temporary Structures		
		Container - 40ft	660.00	Per Annum
		Container - 20ft	440.00	Per Annum
		Container - 10ft- 19ft	330.00	Per Annum
		Kiosk	220.00	Per Annum
		Shed	165.00	Per Annum
		Penalty for Unauthorised Placement	300.00	Per case
		Structure on Construction Site	12.00	Per Sq. ft
		New vendor stand	7.00	Per Sq. ft
F.	1412033	Billboards		Per meter squar
i.		Road Arch		
		CAT A - Class A1 (Along First Class Access)	210.00	
		CAT B - Class A2 (Along Second Class Access)	140.00	
		CAT C - Class A3 (Along Third Class Access)	70.00	
ii.		Unipole Spectacular		
		CAT A - Class A1 (Along First Class Access)	280.00	
		CAT B - Class A2 (Along Second Class Access)	210.00	
		CAT C - Class A3 (Along Third Class Access)	150.00	
iii.		LEDs		
		CAT A - Class A1 (Along First Class Access)	420.00	
		CAT B - Class A2 (Along Second Class Access)	280.00	
		CAT C - Class A3 (Along Third Class Access)	140.00	

No.	COA Code	Description of Item	Fees For 2022	Duration
iv.		Building Wrap/Wall Drapes		
		CAT A - Class A1 (Along First Class Access)	100.00	
		CAT B - Class A2 (Along Second Class Access)	70.00	
		CAT C - Class A3 (Along Third Class Access)	35.00	
v.		Vehicular Adverts		
		CAT A - Class A1 (Along First Class Access)	28.00	
		CAT B - Class A2 (Along Second Class Access)	20.00	
		CAT C - Class A3 (Along Third Class Access)	7.00	
vi.		Banners		
		CAT A - Class A1 (Along First Class Access)	28.00	
		CAT B - Class A2 (Along Second Class Access)	20.00	
		CAT C - Class A3 (Along Third Class Access)	14.00	
vii.		Other Adverts		
-		Bus Stop Shelters		
		CAT A - Class A1	1,400.00	
		CAT B - Class A2	1,200.00	
		CAT C - Class A3	900.00	
-		Flag Poles		
		CAT A - Class A1	280.00	
		CAT B - Class A2	210.00	
		CAT C - Class A3	140.00	
-		Group Directional Signs		
		CAT A - Class A1	1,400.00	
		CAT B - Class A2	1,200.00	
		CAT C - Class A3	900.00	
-		Lamp Post Advertisement (Street Light Poles)		
		CAT A - Class A1	140.00	
		CAT B - Class A2	120.00	
		CAT C - Class A3	90.00	
-		Structures on Designated Spectacular Sites	170.00	
-		Renewal of Outdoor Adverts/Billboards	Per Case	50% of the permit cost
G. 1412033		Other Charges		
i.		Certified True Copy	Per Request	Cost of reproducing new documents +500
ii.		Certificate of Habitation (COH)		25% of Building Permit @ Prevailing Cost or 50% of Building Permit Cost
iii.		Demolition Permit	70.00	Per Metre square
iv.		Permit For Construction:		
v.		Road Crossing (Cutting) Permit		Per Metre
-		Asphalt Roads	50.00	
-		Paved/Surfaced Dressed Road	35.00	
-		Along Road	3.00	
vi.		Thrust Boring		Per Metre
-		Asphalt Pavement/Surface Dressed Road	17.00	
vii.		Permit For Construction of Tanks		
-		Tank Farm	1,000.00	Per Meter cube
-		Additional Tanks (Filling Stations and Others)	1,980.00	Per Tank
-		Fuel Pumps		Per Pump
H. 1412033		CONSTRUCTION COST FOR BUILDING PERMITS		0.63% of construction cost
		Building Permit Charges [0.63%] of estimated cost of building		
		Building Permit Charges [0.63%] of estimated cost of building		

<i>No.</i>	<i>COA Code</i>	<i>Description of Item</i>	<i>Fees For 2022</i>	<i>Duration</i>
		i. Residential Buildings		
		1st Class	1400-1680	
		2nd Class	1120-1400	
		3rd Class	840-1120	
		ii. Commercial Buildings		
		1st Class	1680-2100	
		2nd Class	1400-1680	
		3rd Class	840-1120	
		iii. Industrial Buildings		
		Heavy	2100-2520	
		Light	1680-2100	
4	1412034	APPROVAL FEES FOR LAND APPLICATION SUB-DIVISIONS		
		Less than 1acre	4,000.00	
		1-5 acres	5,000.00	
5	1412035	CHANGE OF USE		
	A.	Land Use Changes		
	i.	Residential to commercial		
		Less than 1acre	5,000.00	
		1-5 acres	8,000.00	
	ii.	Residential to Educational		
		Less than 1acre	4,000.00	
		1-5 acres	6,000.00	
	iii.	Residential to Civic and Cultural		
		Less than 1acre	6,000.00	
		1-5 acres	8,000.00	
	iv.	Residential to Light Industrial		
		Less than 1acre	10,000.00	
		1-5 acres	14,000.00	
	v.	Industrial to Other Issues		
		Less than 1acre	12,000.00	
		1-5 acres	15,000.00	
	vi.	Educational to Other Issues		
		Less than 1acre	8,000.00	
		1-5 acres	12,000.00	
	vii.	Open Space to Other Issues		
		Less than 1acre	12,000.00	
		1-5 acres	15,000.00	
	B.	Publication of Approved Rezoning Request	6,000.00	
	C.	Approval of Local Plan		
		5 to 100 Acres	10,000.00	
		101 to 200 Acres	20,000.00	
		Above 201 Acres	50,000.00	

<i>No.</i>	<i>COA Code</i>	<i>Description of Item</i>	<i>Fees For 2022</i>	<i>Duration</i>
4.0	FINES			
1	1430024	Building Offences		Per Case
		Penalty for development without permit	50% of permit (in addition to principal)	
		Occupying Newly Completed Developments without Occupancy Certificate - Certificate of Habitation (CoH)	50% of permit (in addition to principal)	
		Penalty For Unauthorised Placements (Temporary Structures)	50% of permit (in addition to principal)	
		Penalty for Refurbishment/Renovation without permit	50% of permit (in addition to principal)	
		Development in unauthorised places (unbuildable places)	Surcharge based on cost of demolition	
		Penalty for Violating 'Stop-Work' Order	50% of permit (in addition to principal)	
		Installation of Radio/TV/Internet/Communication Mast & Others without permit	50% of principal (in addition to principal)	
2	1423009	Billboard/Signage Offences		Per Case
		CAT A - Wrongful siting	200% of permit Charge	
		CAT B - Placement without permit	200% of permit Charge	
3	1430027	Environmental Health/Safety/Sanitation Offences		Per Case
		Defecating at unauthorized places	150.00	
		Urinating at unauthorized places	28.00	
		Selling at unauthorized places	94.00	
		Indiscriminate Disposal/Burning of Refuse		
		Industrial Area	3,300.00	
		Commercial Area	1,100.00	
		Residential Area	935.00	
		Office Area	792.00	
		Weedy Grounds		
		Business/Commercial Premises	3,300.00	
		Residential Premises	660.00	
		Refusal to Re-plant Tree (after property development)		
		Industrial/Commercial	330.00	
		Residential	165.00	
		Refusal to comply with Environmental Health Screening	50% of the principal (in addition to principal)	
		Excessive Noise Making	440.00	
		Cutting of trees without permit	66.00	Per Tree
		Littering/Unauthorised Dumping of refuse		Per Case
		CAT A - Refuse Carriers	500.00	
		CAT B - Individual	50.00	
4	1430023	Impounded Offences		
		Stray Animals		Per animal/ day
		Collection - Sheep/Goat/Pigs/Dogs	85.00	
		Collection - Donkey/Horse/Cow	150.00	
		Feeding - Sheep/Goats	25.00	
		Feeding - Pigs	60.00	
		Feeding - Dogs	60.00	
		Feeding - Donkey/Horse/Cow	160.00	
		Vehicles	60.00	Overnight

<i>No.</i>	<i>COA Code</i>	<i>Description of Item</i>	<i>Fees For 2022</i>	<i>Duration</i>
5	1430034	Other Offences		Per Case
		Removal/Missing Property number plate	132.00	
		Removal/Destruction/Defacing of Street Name Signage	132.00	
		Destruction of Street Light Poles/Other road furniture	132.00	
		Posting of bills at unauthorized places	132.00	
		Failure to pay BOP/Rent etc.(by August).	30% of initial rate + initial rate	
		Refusal to pay basic rate	300.00	
		Inciting a person not to pay rates	300.00	
		False statement as regards the liability of a person to pay rates	300.00	
		Refusal or failure for a person to supply information and willfully obstruct any authorized person in the performance of functions	1,200.00	
		Penalty for refusal of an employer to pay general or special rate deducted from an employee remuneration	2,400.00	
		Penalty for unauthorized collection of rate	3,000.00	
		Refusal by a person appointed by the rating authority as agent for the collection to render accounts within a stipulated time.	2,400.00	
		Penalty in respect of offences by rate collectors	3,000.00	
		Penalty for bounced cheques	50% of cheque value	
		Transfer of Stalls/Stores without Assembly approval	1,100.00	
		Failure to vaccinate dogs	500.00	Per Dog
		Operating without certified licence (e.g. Electricians)	500.00	
		Failure to obtain permit for burial	30% of the permit charge	(in addition to principal)
		Road block without Permit		
6	1430026	Retrieval of Seized Tools/Machinery (for Various Offences)		Per Case
		1st Time	132.00	
		2nd Time	385.00	
		3rd Time	561.00	
7	1430022	Traffic Offences		
		Parking/Stopping/Waiting/Loading/Off-loading/Moving/ Turning at unauthorized Places		Per case
		Earth Moving Equipment	600.00	Per case
		Articulator Truck	420.00	Per hour/Case
		Tipper/Cargo Truck/Tractor	120.00	Per hour/Case
		Pick-Up/ Cross-Country/SUVs Vehicle	220.00	Per case
		Saloon Car/Taxi	40.00	Per case
		Buses (large)	70.00	Per case
		Trotro/Buses (small)	55.00	Per case
		Motor bikes/Tricycles	20.00	Per case
		Push Truck	5.00	Per case
		Riding Bicycle and Motorbike in the market	10.00	Per case
		Riding Bicycle and Motorbike on pedestrian walkways	10.00	Per case
		Clamping Charges (Obstruction /No Parking)		Per case
		Heavy Duty (e.g. Articulated Trucks)	420.00	
		Dump Trucks (Tipper Trucks)	300.00	
		Medium Heavy Duty Vehicles (Kia Trucks and Buses)	180.00	
		Private/Light Vehicle (e.g. Saloon/4x4/ Pick-up)	120.00	
		Tricycles	60.00	
		Towing Charges		Per case

No.	COA Code	Description of Item	Fees For 2022	Duration
		Private Vehicles (e.g. Saloon/4x4/SUVs)	360.00	
		Light Heavy Vehicles (Kia Trucks and Buses)	545.00	
		Dump Trucks (Tipper Trucks)	600.00	
		Heavy Duty (e.g. Articulated Trucks)	900.00	
		Tricycles	60.00	
		Refusal to obtain Vehicle Sticker		Per Case
		CAT A - Articulated/ Tipper Trucks	100.00	
		CAT B - Commercial Vehicles	100.00	
		Refusal to Emboss Sticker	100.00	Per case
		Refusal to acquire Taxi Driver Licence	60.00	Per case
8	1430025	Unauthorised Diversion		Per case
		Diversion of River/Stream Course	15,000.00	
		Diversion of drains	7,000.00	
		Channeling of Sewage waste into drains	7,000.00	
9	1430029	Illegal/Un-licenced Activities		Per Case
		Gold Buying & Sales	15,000.00	
		Logging and sale of logs	15,000.00	
		Mining (Galamsey)	25,000.00	
		Production and sale of Ammunitions	20,000.00	
		Quarry Operations	15,000.00	
		Sand Weaning	15,000.00	

5.0 RATES

1	A. 1413003	Basic Rates	Per Head Per Annum	2.00	
	ii. 1413006	Development Levy (LGA Section 146 sub section 3)			
2	B. 1413005	GENERAL RATES			
		Rates on other Possessions			
	i. 1413005	Bicycle Rates	2.00		Per Unit
	ii. 1413005	Cattle Rates - Foreigners	28.00		Per Animal
	iii. 1413005	Cattle Rates - Residents	11.00		Per Animal
	iv. 1413005	Donkey Rates	35.00		Per Animal
	v. 1413005	Pig Rates	4.00		Per Animal
		Dog/Goat/Sheep Rate	3.00		Per Animal
3	C. 1413001	Property Rates			Per Annum
		First Class Residential Area	0.0012		
		Comm One–Site3, 4, 6, 7, 8, 10, 11, 17, 18 and 21, Comm. 4, Ownership Area, Community 6 & 7 (Part), 8 (Part), 9 (Part), 10, 11, 12, Bankuman (Part)			
		Second Class Residential Area	0.0010		
		Community One–Site 5, 9,12(Part), 13, 14, 15, 16, 19, 20; Kaiser Flats, Segeco Flats, Community 4 (Part), 5 (Part), Community 7 (Part), Community 8 (Part), Community 9 (Part)			
		Third Class Residential Area	0.0008		
		Community One – Sites 1 and 2, Part of Site 5 Part of Site 12, Manhean			

<i>No.</i>	<i>COA Code</i>	<i>Description of Item</i>	<i>Fees For 2022</i>	<i>Duration</i>
		Rate Impost		
		Mixed-Use Properties	0.00	
		Industrial		
		Heavy Industrial Area	0.00	
		Light Industrial Area	0.00	
		Commercial		
		First Class Commercial "A" Prop.	0.01	
		First Class Commercial "B" Prop.	0.01	
		Third Class Commercial "C" Prop (Tema New Town)	0.00	
		Mixed-Use Properties	0.00	
		Agricultural	0.00	
		Cocobod Properties	0.01	
		Parastatals	0.01	
		Port/Harbour Area Properties	0.02	
		Free Zone Properties:		
		Industrial / Commercial / Agricultural	0.01	
		RATES FOR UNASSESSED/UNNUMBERED PROPERTIES		
1413001		Property Rate Category		
		First Class Residential Area		
		One Bedroom House (Unfenced)	157.00	
		One Bedroom House (Fenced)	169.00	
		Two Bedroom House (Unfenced)	182.00	
		Two Bedroom House (Fenced)	194.00	
		Three Bedroom House (Unfenced)	206.00	
		Three Bedroom House (Fenced)	218.00	
		Four Bedroom House (Unfenced)	230.00	
		Four Bedroom House (Fenced)	242.00	
		Five Bedroom House (Unfenced)	254.00	
		Five Bedroom House (Fenced)	266.00	
		Second Class Residential Area		
		One Bedroom House (Unfenced)	109.00	
		One Bedroom House (Fenced)	121.00	
		Two Bedroom House (Unfenced)	133.00	
		Two Bedroom House (Fenced)	145.00	
		Three Bedroom House (Unfenced)	157.00	
		Three Bedroom House (Fenced)	169.00	
		Four Bedroom House (Unfenced)	182.00	
		Four Bedroom House (Fenced)	194.00	
		Five Bedroom House (Unfenced)	206.00	
		Five Bedroom House (Fenced)	218.00	
		Third Class Residential Area		
		One Bedroom House (Unfenced)	80.00	
		One Bedroom House (Fenced)	100.00	
		Two Bedroom House (Unfenced)	120.00	
		Two Bedroom House (Fenced)	130.00	
		Three Bedroom House (Unfenced)	140.00	
		Three Bedroom House (Fenced)	150.00	
		Four Bedroom House (Unfenced)	160.00	
		Four Bedroom House (Fenced)	175.00	
		Five Bedroom House (Unfenced)	200.00	
		Five Bedroom House (Fenced)	215.00	

<i>No.</i>	<i>COA Code</i>	<i>Description of Item</i>	<i>Fees For 2022</i>	<i>Duration</i>
		Commercial		
		CAT 'A'	7,260.00	
		CAT 'B'	6,050.00	
		CAT 'C'	4,840.00	
		CAT 'D'	3,630.00	
		CAT 'E'	2,420.00	
		Heavy Industrial Area		
		CAT 'A' Large	60,000.00	
		CAT 'B' Medium	45,000.00	
		CAT 'C' Small	30,000.00	
		CAT 'D'	25,000.00	
		CAT 'E'	15,000.00	
		Light Industrial Area		
		CAT 'A'	14,520.00	
		CAT 'B'	7,620.00	
		Agricultural	1,210.00	
		Plant and Machinery		
		CAT 'A'	24,201.00	
		CAT 'B'	18,150.00	
		Free Zone		
		CAT 'A'	50,000.00	
		CAT 'B'	40,000.00	
		CAT 'C'	35,000.00	

1413001**TEMPORARY STRUCTURE RATES (TEMA NEW TOWN AREA)****Residential (Wooden)**

CAT 'A'-Above Ten rooms	200.00
CAT 'B'-Six to Ten rooms	125.00
CAT 'C'- Five rooms	75.00
CAT 'D'- Four rooms	60.00
CAT 'E'- Three rooms	50.00
CAT 'F'- Two rooms	35.00
CAT 'G'- Single room	25.00

Residential (Block)

CAT 'A'-Above Ten rooms	280.00
CAT 'B'-Six to Ten rooms	175.00
CAT 'C'- Five rooms	100.00
CAT 'D'- Four rooms	75.00
CAT 'E'- Three rooms	60.00
CAT 'F'- Two rooms	50.00
CAT 'G'- Single room	30.00

Commercial (Wooden)

CAT 'A'-More than five rooms	250.00
CAT 'B'- Five rooms	125.00
CAT 'C'- Four rooms	90.00
CAT 'D'- Three rooms	60.00
CAT 'E'- Two rooms	40.00
CAT 'F'- Single room	35.00

No.	COA Code	Description of Item	Fees For 2022	Duration
		Commercial (Block)		
		CAT 'A'-More than five rooms	300.00	
		CAT 'B'- Five rooms	150.00	
		CAT 'C'- Four rooms	100.00	
		CAT 'D'- Three rooms	90.00	
		CAT 'E'- Two rooms	75.00	
		CAT 'F'- Single room	50.00	

SCHEDULE II: REVENUE UPPER LIMITS

6.0 RENT

1	1415036	Assembly Owned Billboards		
		CAT 'A'	6,600.00	Per Annum
		CAT 'B'	1,540.00	Per Annum
		CAT 'C'	770.00	Per Annum
2	1415036	Hiring of Assembly Facilities		Per day
	i.	Assembly Hall		
		CAT A - Large	15,400.00	
	ii.	Assembly conference room	800.00	
	iii.	Community centres	500.00	
	iv.	Sub-district/Metro Halls	350.00	
	v.	Assembly Forecourt	300.00	
	vi.	Others	350.00	
3	1415052	Market Facilities		Per Month
	i.	Stores		
		CAT A - In CBD (Central Business District)	220.00	
		CAT B - Satellite Markets	192.50	
		CAT C - Outside CBD	165.00	
		CAT D - Sub District Store	35.00	
	ii.	Stalls		Per month
		CAT A - In CBD	137.50	
		CAT B - Satellite Market	110.00	
		CAT C - Outside CBD	92.00	
		CAT D - Sub District Store	4.00	
	iii.	Sheds		Per month
		CAT A - In CBD	10.00	
		CAT B - Satellite Markets	7.00	
		CAT C - Outside CBD	5.00	
		CAT D - Sub District Store	3.00	
	iv.	Rent of Offices in Community Centres		Per month
		CAT A	180.00	
		CAT B	100.00	
		CAT C	70.00	
		CAT D	50.00	
		CAT E	30.00	
		CAT F	20.00	
	v	Transfer of Ownership of Store/Stall/Kiosk/Shed		one time
		CAT A- Store	500.00	
		CAT B- Stall/Kiosk	400.00	
		CAT C- Shed	300.00	

No.	COA Code	Description of Item	Fees For 2022	Duration
vi		Re-allocation fees for Assembly Stores		
		Stores		
		CAT A - In CBD	2,640.00	Onetime
		CAT B - Satellite Market	2,310.00	Onetime
		CAT C - Outside CBD	1,980.00	Onetime
		Stalls		
		CAT A - In CBD	1,650.00	Onetime
		CAT B - Satellite Market	1,320.00	Onetime
		CAT C - Outside CBD	1,100.00	Onetime
		Market (Community 4,7,8,9 & 11)	Per month	
		a) Rent for Stores		
		CAT A	120.00	Per month
		CAT B	90.00	Per month
		CAT C	60.00	Per month
		b) Rent for stalls/ sheds (Gov't Land for Store)		Per month
		CAT A	70.00	
		CAT B	50.00	
		CAT C	40.00	
		CAT D	25.00	
		Community 1 (Market) Stores		Per month
		Ground Floor with toilet	40.00	
		First floor with toilet	30.00	
		Ground floor without toilet	30.00	
		Medium Size	25.00	
		Small Size	20.00	
		Stalls	10.00	
		Sheds	8.00	
		Containers (CAT A)	6.00	
		Containers (CAT B)	4.00	
		Newtown Market Shops and Stalls		Per month
		CAT A- Shops	50.00	
		CAT B- Stalls	25.00	
		a) Rent		Per month
		Open Stall	12.00	
		Closed Stall	12.00	
		Stores	12.00	
		Timber Market Rents (Industrial Area)		Per month
		CAT A	45.00	
		CAT B	25.00	
		CAT C	15.00	
iv.		Rent of Undeveloped Lands 4x4 ft	3,000.00	
		Rent on Assembly Space Per month	1,000.00	
4	1415017	Hiring of Parks		
		CAT A - Government Recreational Park	935.00	Per event
		CAT B - Lorry Park (space rental)	1,650.00	Per month
		CAT C - Parade Grounds (Jubilee Parks)	95.00	Per day
		CAT D - School Compound (Social functions)	200.00	Per day
5	1415064	Rent on Leased Buildings	110.00	
6	1415002	Rent for Vendor Stands	110.00	Per Month
No.	COA Code	Description of Item	Fees For 2022	Duration
7	1415036	Buildings		Per Month

		Guest House	200.00	
		Restaurant/Canteen	300.00	
		Club House	500.00	
		Stadium	800.00	
8	1415036	Official Residence		Per Month
		Management Staff Quarters	250.00	
		Senior Staff Quarters	150.00	
		Junior Staff Quarters	100.00	

1. These general licence and permit fees are levied by the Tema Metropolitan Assembly in accordance with the "Tema Metropolitan Assembly (Business Operating Permit Fees)" Bye-laws and have taken due consideration of the size and nature of the profession, business, occupation, trade, location, etc. being carried out.
2. The waste generator shall be responsible for the provision of storage dustbin(s).
3. The consignee/owner of the expired/contaminated/damaged/unwholesome items shall be responsible for the cost of labour, materials, equipment and other overheads incurred in the course of destruction.
4. It shall be the duty of every person liable to pay these fees / licences to settle the amount thereof at the offices of the Tema Metropolitan Assembly on or before 31st March, 2022
5. The Assembly Revenue Taskforce may use reasonable force where necessary to close any premises of the person and bar access to the premises with locks, fencing, hoarding or other appropriate method of defaulters after 31st March, 2022

Made at a meeting of the Tema Metropolitan Assembly held in October, 2021.

HON. JOSEPH KORTO
Presiding Member

ALHAJI SHEHU AWUDU KADIRI
Metropolitan Co-ordinating Director

