KETU NORTH MUNICIPAL ASSEMBLY - DZODZE

IMPOSITION OF RATES AND FEE-FIXING RESOLUTION, 2026

MAIN ITEM	SUB-ITEM	DESCRIPTION OF ITEM	FREQ/ MEASURE	2025 RATE	2026 RATE
1		**Abattoir (Private)**			
		CAT A - Slaughter House (Large)			500.00
		CAT B - Slaughter House (Medium)			370.00
		CAT C - Slaughter House (Small)			250.00
		CAT D - Others			150.00
2		**Advertising Companies**	Per Annum		
		CAT A - Platinum (minimum of 10 staff)		830.00	830.00
		CAT B - Gold (minimum of 5 staff)		910.00	910.00
		CAT C - Silver (minimum of 3 staff)		170.00	170.00
3		**Adinkra Designers/Kente/Smock Weavers & Sellers**	Per/annum		
		CAT A - Weavers & Sellers (Large)		400.00	400.00
		CAT B - Weavers Only (Large)		320.00	320.00
		CAT C - Sellers Only (Large)		160.00	160.00
		CAT D - Weavers & Sellers (Medium)		130.00	130.00
		CAT E - Weavers Only (Medium)		80.00	80.00
		CAT F - Sellers Only (Medium)		110.00	110.00
		CAT G - Weavers & Sellers (Small)		80.00	80.00
		CAT H - Weavers Only (Small)		60.00	60.00
		CAT I - Sellers Only (Small)		60.00	60.00
4		**Agro Chemical/Farm Inputs Dealers**	Per/a		
		CAT A - Manufacturers/ Importers/ Distributors/Retaile	Per Annum	710.00	710.00
		CAT B - Manufacturers & Importers		800.00	800.00
		CAT C - Manufacturers & Distributors		510.00	510.00
		CAT D - Distributors & Retailers		500.00	500.00
		CAT E - Manufacturers		330.00	330.00
		CAT F - Importers		250.00	250.00
		CAT G - Distributors		210.00	210.00
		CAT H - Retailers		120.00	120.00
5		**Agro Machine Dealers**	Per Annum		
		CAT A - Manufacturers		400.00	400.00
		CAT B - Importers		340.00	340.00
		CAT C - Retailers		140.00	140.00
6		**Agro Farms/ Commercial Farming**	Per Annum		
		CAT A - Very Large-sized		270.00	300.00
		CAT B - Large-sized		220.00	220.00
		CAT C - Medium-sized		150.00	200.00
		CAT D - Small-sized		120.00	150.00
		CAT E - Very Small-sized		100.00	120.00
7		**Akpeteshie (liquor) Dealers**	Per/a		
	i.	Manufacturers (Distillers)			
		CAT A - Large Scale		400.00	400.00
		CAT B - Medium Scale		150.00	150.00
		CAT C - Small Scale		100.00	100.00
	ii.	**Distributors**			
		CAT A - Large scale		300.00	300.00
		CAT B - Medium Scale		130.00	130.00
		CAT C - Small Scale		100.00	100.00

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	iii.	**Home Based/Farm Site**			
		CAT A - Pito (daily brewing)		70.00	70.00
		CAT B - Palm Wine Tappers		40.00	40.00
		Akpeteshie sellers Only		100.00	100.00
8		**Aluminium Fabricators (Doors/Windows)**	Per Annum		
		CAT A - Large Scale		500.00	500.00
		CAT B - Medium Scale		350.00	350.00
		CAT C - Small Scale		200.00	200.00
		CAT D - Others		120.00	120.00
9		**Aluminium Pot Dealers ('Dadesen')**	Per/a		
		CAT A - Manufacturers		130.00	130.00
		CAT B - Distributors		140.00	140.00
		CAT C - Retailers		70.00	70.00
10		**Aluminium Product Distributors**	Per /a		
		CAT A - Large Scale		510.00	510.00
		CAT B - Medium Scale		170.00	170.00
		CAT C - Small Scale		140.00	140.00
11		**Aluminium Product Retailers**	Per/a		
		Category A - Store (Large)		200.00	200.00
		Category B - Container/Kiosk (Medium)		80.00	80.00
		Category C - Table Top (Small)		45.00	45.00
12		**Ambulance/Hearse Services**	Per Annum		
		CAT A - Large Scale (Above 5 Vehicles)		700.00	700.00
		CAT B - Medium Scale (3-5 Vehicles)		500.00	500.00
		CAT C - Small Scale (1-2 Vehicles)		230.00	230.00
13		**Art Gallery**	Per/a		
		CAT A - Own Facility with multi-services		210.00	210.00
		CAT B - Own Facility with limited-services		180.00	180.00
		CAT C - Own Facility only		160.00	160.00
		CAT D - Rented space		140.00	140.00
14		**Arts & Handicraft Dealers**	Per/a		
		CAT A - Importers		1,140.00	1,140.00
		CAT B - Exporters		405.00	405.00
		CAT C - Producers (Large)		740.00	740.00
		CAT D - Producers (Medium)		310.00	310.00
		CAT E - Producers (Small)		120.00	120.00
		CAT F - Retailers Only		250.00	250.00
		CAT G - Container/Kiosk		90.00	90.00
		CAT H - Table Top		60.00	60.00
15		**Artisans (Self Employed) BOP**	Per Annum		
		Masons, Carpenters, Plumbers, Electricians, Painters, Steel Benders, Tile Layers, Chainsaw Operators etc.		150.00	150.00
16		**Auto Mechanics/ Electricians/Sprayers Etc.**	Per Annum		
	i.	**Air Condition Mechanics**			
		CAT A		120.00	120.00
	ii.	**Arc Welders**			
		CAT A - Fuel and Water Tankers; Truck Builders		300.00	300.00

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		CAT B -Light vehicle repairs, Container Shops and Iron Gates		150.00	150.00
	iii.	Argon (Aluminium) Welders		120.00	120.00
	iv.	**Auto Body Repairers**			
		CAT A		120.00	120.00
		CAT B - Informal Garage without Shop		600.00	600.00
		CAT C - Others		300.00	300.00
	v.	**Auto Electricians**			
		CAT A		120.00	120.00
	vi.	**Auto Mechanics**			
		CAT A - Heavy Duty Earthmoving Equipment		450.00	450.00
		CAT B - Heavy Duty Trucks		200.00	200.00
		CAT C		150.00	150.00
	vii.	**Auto Sprayers**			
		CAT A		120.00	120.00
	viii.	**Auto Upholstery**			
		CAT A		120.00	120.00
	ix.	**Vulcanisers**			
		CAT A - Tyre Repairs, Wheel Balancing, Alignment and Washing Bay		150.00	150.00
		CAT B - Tyre Repairs, Wheel Balancing and Alignment		120.00	120.00
		CAT C - Wheel Balancing and Alignment		100.00	100.00
		CAT D - Tyre Repairs only		80.00	80.00
	x.	**Brake Specialist**		90.00	90.00
	xi.	**Carburettor Specialist**		90.00	90.00
	xii.	**Plastic Welders and Fabricators**		90.00	90.00
	xiii.	**Radiator Specialist**		90.00	90.00
	xiv.	**Multiple Service Providers for Auto Works**		140.00	140.00
		CAT A - Large Scale		210.00	210.00
		CAT B - Medium Scale		160.00	160.00
		CAT C - Small Scale		130.00	130.00
17		**Automobile Companies**	Per/a		
	i	**Used Vehicle Sales (Second-hand Car Dealers)**		-	-
		CAT A - Large Scale (Above 50 Vehicles)		1,250.00	1,250.00
		CAT B - Medium Scale (20-49 Vehicles)		1,800.00	1,800.00
		CAT C - Small Scale (Below 20 Vehicles)		800.00	800.00
	ii	**Heavy Equipment Hiring Services**		-	-
		CAT A - Mining Equipment		7,500.00	7,500.00
		CAT B - Construction Equipment (Road & Building)		5,200.00	5,200.00
		CAT C - Others (small scale)		4,000.00	4,000.00
18		**Bags and Suitcases Dealers**	Per/a		
		CAT A - Large Scale		210.00	210.00
		CAT B - Medium Scale		140.00	140.00
		CAT C - Small Scale		75.00	100.00
19		**Bakeries**	Per/a		
		CAT A - Large Scale (Industrial operations)		200.00	200.00
		CAT B - Medium Scale		130.00	130.00
		CAT C - Small Scale		80.00	100.00
20		**Basic Rates**	Per Annum	5.00	5.00
21		**Barbering Shop (floor space and number of points)**	Per Annum		

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		CAT A - (Large)		150.00	150.00
		CAT B - (Medium)		120.00	120.00
		CAT C - (Small)		100.00	100.00
		CAT D - Mobile/ Certified 'Wanzam' Operators		80.00	80.00
		CAT E - Barbering accessory shop		80.00	80.00
22		**Bath House Operators**	Per/a		
		CAT A - 13 showers and above		250.00	250.00
		CAT B - 9-12 Showers		200.00	200.00
		CAT C - 8 Showers and below		120.00	120.00
23		**Beer/Drinking Bars/Wine/Spirits/Soft Drinks Sales**	Per/a		
		CAT A - Depots		300.00	300.00
		CAT B - Wholesale		150.00	150.00
		CAT C - Retail		120.00	120.00
24		**Bicycles/Tricycles/Motorcycles Dealers**	Per Annum		
		CAT A - Importers/Wholesalers		1,500.00	1,500.00
		CAT B - Sales Outlets (Large)		820.00	820.00
		CAT C - Sales Outlets (Small-Medium)		540.00	540.00
		CAT D - Tricycles and others		320.00	320.00
		CAT E - Motorcycle and others		250.00	250.00
		CAT F- Bicycle Only		150.00	150.00
25		**Bicycles/Tricycles/Motorcycles and Parts Sales**	Per Annum		
		CAT A - Multiple Products		200.00	200.00
		CAT B - Motorcycle/Tricycle with Parts		160.00	160.00
		CAT C - Motorcycle/Tricycles		120.00	120.00
		CAT D - Bicycle with Parts		80.00	80.00
		CAT E - Bicycles		50.00	50.00
26		**Bicycle Tricycle/ Motorcycle Repairers**	Per Annum		
		CAT A - Tricycle/ Motorcycle		100.00	100.00
		CAT B - Bicycle		40.00	40.00
27		**Bill Boards/Outdoor Adverts**	Per m2		
	i.	**Bill Boards (e.g. Road Arches, Unipole spectacular, LEDs, Building wrap or Wall Drape signs, Vehicular Adverts, Banners)**	Per m2		
		CAT A - Class A1 (First Class Areas)		60.00	60.00
		CAT B - Class A2 (Second Class Areas)		55.00	55.00
		CAT C - Class A3 (Along Third Areas)		50.00	50.00
	ii.	**Bill boards**			
		CAT 'A'		1,400.00	1,400.00
		CAT 'B' (Memorial Adverts)		1,000.00	1,000.00
		CAT 'C' (Small of CAT 'B')		600.00	600.00
		Other Adverts		40.00	40.00
	ii.	**Aerial Adverts - Planes, Balloons etc**	Per Day	100.00	100.00
	iii.	**Bus Stop Shelters**			
		CAT A - Class A1		500.00	500.00
		CAT B - Class A2		400.00	400.00
		CAT C - Class A3		300.00	300.00
	iv.	**Flag Poles**	Per/a		
		CAT A - Class A1		400.00	400.00

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		CAT B - Class A2		350.00	350.00
		CAT C - Class A3		300.00	300.00
	v.	**Group Directional Signs**	Per/a	-	-
		CAT A - Class A1		500.00	500.00
		CAT B - Class A2		450.00	450.00
		CAT C - Class A3		400.00	400.00
	vi.	**Lamp post Advertisement (Street Light Poles)**	Per/day	100.00	100.00
	vii.	**Posters**	Per Day	5.00	5.00
	viii.	**Structures on Designated Spectacular Sites**		-	-
	ix.	**Others (Not categorised above)**	Per sq/m	30.00	30.00
28		**Blacksmith**	Per/a	100.00	100.00
29		**Blocks & Concrete Producers**	Per Annum	-	-
		CAT A - Large Scale (Concrete Mixtures and Wares)		1,000.00	1,000.00
		CAT B - Large Scale (Machine and manual for design blocks)		900.00	900.00
		CAT C - Medium Scale (Machine for blocks only)		800.00	800.00
		CAT D - Small Scale (Manual blocks only)		600.00	600.00
		CAT E - Small Scale (Manual design blocks/columns only)		650.00	650.00
		CAT F - Tiles/Pavement Blocks and Terrazzo Works (Chipping)		700.00	700.00
30		**Body Building Gym**			
		CAT A - Large Scale (Club Setting)			420.00
		CAT B - Medium Scale			200.00
		CAT C - Small Scale			120.00
31		**Book, Stationery, Office Equipment, Computer & Accessory, etc. Shops**	Per Annum		
		CAT A - Book Shops, Stationeries, Office Equipment, Computer & Accessories		1,450.00	1,450.00
		CAT B - Computer, Accessories, Office Equipment, Stationery		900.00	900.00
		CAT C - Computer & Accessories, Office Equipment		800.00	800.00
		CAT D - Medium size of CAT C		400.00	400.00
		CAT E - Book Shops, Stationeries		150.00	150.00
		CAT F - Stationeries, Office Equipment		100.00	100.00
		CAT G - Table Top/Truck Pusher		65.00	65.00
32		**Bolt and Knot Dealers**	Per/a		
		CAT A - Shop		70.00	70.00
		CAT B - Table Top		50.00	50.00
33		**Boutiques**	Per/a		
		CAT A - Large Scale (Commercial)		1,200.00	1,200.00
		CAT B - Medium Scale		500.00	500.00
		CAT C - Small Scale		350.00	350.00
		CAT D - Neighbourhood Boutiques		160.00	160.00
34		**Bridal Homes**	Per/a		
		CAT 'A'		1,200.00	1,200.00
		CAT 'B'		910.00	910.00
35		**Building Materials (wholesale/Distributors)**	Per Annum		
		Registration of new ones	one time	400.00	400.00

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		CAT A - Large Scale hardware		1,200.00	1,200.00
		CAT B - Medium Scale hardware		1,000.00	1,000.00
		CAT C - Small Scale hardware		800.00	800.00
36		**Building Material Dealers – Finishing**	Per/a		
		Registration of new ones		250.00	250.00
		CAT A - Large Scale		290.00	290.00
		CAT B - Medium Scale		200.00	200.00
		CAT C - Small Scale (Containers/ Kiosk)		60.00	60.00
37		**Building Plans and Permits**	Per Annum		
		Jacket/Application Forms		100.00	100.00
	i.	**Processing**			
		CAT A -Residence		200.00	200.00
		CAT B -Commercial		300.00	300.00
	ii.	**Permits**	Cost of Const.		
		CAT A -Residence		0.05%	0.05%
		CAT B -Commercial		0.08%	0.08%
		CAT C -Mixed Use (Civic & Cultural)		0.08%	0.08%
		Temporal Structure/First timer		300.00	300.00
		Temporal Structure /Renewal		150.00	150.00
		Demolition Permit		1,000.00	1,000.00
38		**Building Offences**			
		Penalty for development without permit		50% Extra	50% Extra
		Occupying Newly Completed Developments without Occupancy (Habitation) Certificate		50% Extra	50% Extra
		Penalty For Unauthorised Placements		50% Extra	50% Extra
		Penalty for Refurbishment/ Renovation without permit		50% Extra	50% Extra
		Penalty for development in unauthorised places		50% Extra	50% Extra
		Penalty for Violating 'Stop-Work' Order		50% Extra	50% Extra
		Installation of Radio/TV/Internet/Communication Mast & Others - Refusal to obtain permit		50% Extra	50% Extra
39		**Burial (Cemetery) Fees**			
	i	**General**	Per Burial		
		CAT A -1-5 Years		20.00	20.00
		CAT B -6-17 Years		35.00	35.00
		CAT C Adults(Above 18 Years)		300.00	300.00
		CAT D -Tombstone e.g Marble,Terrazzo,Vault		1,400.00	1,400.00
	ii.	**Grave Space/Burial Permit**	Per Burial		
		CAT A		2,900.00	2,900.00
		CAT B-Renewal/Maintenance		640.00	640.00
		Burial Permit		250.00	250.00
	C	**Cremation**	Per Burial		
		CAT A -Foreigners	One Time Payment	1,000.00	1,000.00
		CAT A - Ghanaians	Per Burial	750.00	750.00
		Exportation of Corpse (Outside Country)	One Time Payment	2,000.00	2,000.00
		Mausoleum	Per Burial	300.00	300.00
	iv.	**Home Burial**	Per Burial		
		All Other Individuals		7,000.00	4,000.00
		Tradionalist with Lincense		2,000.00	2,000.00

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		Gazetted Chiefs		2,000.00	2,000.00
		Home Burial without Permit		7,000 plus 50% Extra	4,000 plus 50% Extra
		Exhumation Of Corpse	Per Court Order	1,000.00	1,000.00
40		**Business Centres/Printing Houses**	Per/a		
	i.	Internet,Designing, Typing ,Printing,Laminating etc(**Large)**		2,000.00	2,000.00
	ii.	Internet,Word Processing,Typing,Printing, etc(**Mediur**		1,000.00	1,000.00
	iii.	Internet,Word Processing, Printing,Photocopy etc(**Sm**		500.00	500.00
	iv.	Internet,Photocopy,Word Processing,Printing,Binding		200.00	200.00
	v.	Secretarial Services Only		100.00	100.00
	vi.	Newspaper/Periodicals Vendors		50.00	50.00
41		**Business Registrations/Renewals**	Per Annum		
		Transport Unions /Lorry Terminals		500.00	500.00
		General Merchant/Hardware Stores			300.00
		Restaurants and Catering Services		200.00	200.00
		Mobile Money Registration		200.00	300.00
		Provisions /Cosmetics Services/Personal/MotherCare			200.00
		Herbal Medicine Registration	One Time	200.00	200.00
		Registration of Associations	One Time	170.00	200.00
		Renewal of Associations	Per annum		180.00
		Local Fast Food Vendors/Snack Bars/Chop Bar	Per annum	140.00	200.00
		Other Artisans/Self Businesses		120.00	200.00
42		**Butcher's Licence**	Per annum	100.00	100.00
43		**Cane Weavers**	Per annum		
		CAT 'A'		200.00	200.00
		CAT 'B'		100.00	100.00
44		**Car Washing Bay**	Per annum		
		CAT A - Jet Washing, Restaurant/ Drinking Facility		250.00	250.00
		CAT B - Jet Washing and Drinking Facility		180.00	180.00
		CAT C - Jet Washing Only		120.00	120.00
		CAT D - Manual Washing (Medium)		80.00	80.00
45		**Carpentry Workshops**	Per annum		
		CAT A - Coffin, Furniture and others (Urban)		150.00	150.00
		CAT B Furniture (Urban)		100.00	100.00
		CAT C (Rural)		80.00	80.00
46		**Casino/ Betting Companies/Gaming**	Per annum		
		CAT 'A' -Very Large		4,000.00	4,000.00
		CAT 'B' - Medium size		2,850.00	2,850.00
		CAT 'C' - Small Size		2,000.00	2,000.00
		CAT 'D' Betting (Urban)		500.00	500.00
		CAT E Betting (Rural)		350.00	450.00
		Chinese Game /Jackpot Machine	Per Machine	350.00	500.00
		Console Game		100.00	100.00

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47		**Contracted Caterers (e.g. School Feeding)**	Per annum		
		CAT A - Above 1,000 pupils		500.00	500.00
		CAT B - Above 500 to 1,000 pupils		400.00	400.00
		CAT C - Up to 500 pupils		300.00	300.00
48		**Consultancy Services**	One Time	200.00	200.00
49		**BOP for Consultancy Services**	Per/a	150.00	150.00
50		**Ceramics/Pottery Producers**	Per/a		
		CAT 'A'		75.00	75.00
		CAT 'B'		40.00	40.00
51		**Ceremonial Hiring Services**	Per/a		
		CAT A - Multi Services		3,800.00	3,800.00
		CAT B - Canopies , Chairs, Tables , cutlery, , Serving		640.00	640.00
		CAT C - Canopies, Chairs, Tables		170.00	170.00
		CAT D - Canopies, Chairs, Tables (Rural)		120.00	120.00
		CAT E - Single Item of above		90.00	90.00
		CAT F - Recreational/social facilities		1,200.00	1,200.00
		CAT H - Spinners (Small)		60.00	60.00
		CAT I - Live Band		170.00	170.00
		CAT J - Musical/Dance Groups		180.00	180.00
52		**Charcoal Sellers**			
		CAT A - Charcoal Sellers (Maxi bag)		6.00	6.00
		CAT B - Charcoal Sellers (Mini bag))		5.00	5.00
		CAT C - Charcoal Sellers (Basket))		4.00	4.00
53		**Coffin Dealers**	Per Annum		
		CAT A - Importers		1,200.00	1,200.00
		CAT B - Industrial (Manufacture & Sale)		800.00	800.00
		CAT C - Manual (Manufacture & Sale)		200.00	200.00
		CAT D - Sales Outlets		150.00	150.00
		CAT E - Manufacturers Only		150.00	150.00
54		**Cold Storage Facilities**	Per Annum		
	i.	**Non-Importers with Rented Cold Storage facility**			
		CAT A - Above 1000 Metric Tonnes		800.00	800.00
		CAT B - 501 to 1000 Metric Tonnes		700.00	700.00
		CAT C - Up to 500 Metric Tonnes		600.00	600.00
	ii.	**Non-Importers with Container Cold Storage Facilit**			
		CAT A - 40 Footer Container		1,000.00	1,000.00
		CAT B - 20 Footer Container		400.00	400.00
		CAT C - Below 20 Footer Container		170.00	170.00
		CAT D - Deep freezer		60.00	60.00
55		**Commercial Houses/Provisions Stores**	Per/a		
		CAT A - Mall (Large)		30,000.00	30,000.00
		CAT B - Mall (Medium)		15,000.00	15,000.00
		CAT C - Branches of a Mall		8,000.00	8,000.00
		CAT D - Large Supermarkets		3,000.00	3,000.00
		CAT E - Medium Supermarkets		1,500.00	1,500.00
		CAT F - Small Supermarkets		400.00	400.00
		CAT G -Provisions Neighbourhoood Shops		180.00	180.00
		CAT H -Provisions Containers/Small Shops (Urban)		100.00	100.00
		CAT I -Provisions Containers/Small Shops (Rural)		70.00	70.00

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56		**Commercial mechanized borehole**	Per Annum	60.00	60.00
57		**Commissioner of Oath/Letter Writers**	Per Annum		
		CAT 'A'		85.00	85.00
		CAT 'B'		60.00	60.00
58		**Communication Mast/ ECG Operating Licence**	P.a/ mast		
		CAT A - 1-10 Masts		1,300.00	1,300.00
		CAT B - 11-20 Masts		1,000.00	1,000.00
		CAT C - 21-30 Masts		900.00	900.00
		CAT D - 31-40 Masts		480.00	480.00
		CAT E - Above 40 Masts		240.00	240.00
		ECG Business Operating License		6,000.00	6,000.00
59		**Computer/Accessories/ Office Equipment Repairs**	Per Annum		
		CAT A - Large Scale		400.00	400.00
		CAT B - Medium Scale		320.00	320.00
		CAT C - Small Scale		100.00	100.00
60		**Condiments/Confectioneries (e.g. Biscuits, toffees and spices)**	Per Annum		
		CAT A - Wholesale		150.00	150.00
		CAT B - Retail		100.00	100.00
		CAT C - Table Top		60.00	60.00
61		**Contractors/Suppliers (Registration)**	Onetime		
	A.	**CAT A - Roads and Bridge Works**			
	i.	A1-B1		3,000.00	3,000.00
	ii.	A2-B2		1,500.00	1,500.00
	iii.	A3-B3		1,000.00	1,000.00
	iv.	A4-B4		500.00	500.00
	B.	**CAT B - Building/Civil Works**	Onetime		
	i.	D1-K1		1,500.00	1,500.00
	ii.	D2-K2		1,000.00	1,000.00
	iii.	D3-K3		800.00	800.00
	iv.	D4-K4		600.00	600.00
	C.	**CAT C - Electrical Works (Class E)**			
		E1-E4		90.00	90.00
	D.	**CAT D - Plumbing Works (Class G)**			
		G1-G3		90.00	90.00
	E.	**All Other Contractors**			
		CAT A - Assembly Revenue Contractors		630.00	630.00
		CAT B - Private Revenue Contractors		520.00	520.00
		CAT C - Disinfestation Agencies		200.00	200.00
		CAT D - Agents of Utility Company		200.00	200.00
62		**Contractors' Licence (Renewal)**	Per Annum		
	A.	**CAT A - Roads and Bridge Works**			
	i.	A1-B1		1,575.00	1,575.00
	ii.	A2-B2		1,300.00	1,300.00
	iii.	A3-B3		750.00	750.00
	iv.	A4-B4		450.00	450.00
	B.	**CAT B - Building/Civil Works**	Per Annum		
	i.	D1-K1		1,000.00	1,000.00
	ii.	D2-K2		800.00	800.00
	iii.	D3-K3		600.00	600.00

MAIN ITEM	SUB-ITEM	DESCRIPTION OF ITEM	FREQ/ MEASURE	2025 RATE	2026 RATE
	iv.	D4-K4		400.00	400.00
	ii.	**Class K**			
		K1-K4		180.00	180.00
	C.	**CAT C - Electrical Works (Class E)**			
		E1-E3		120.00	120.00
	D.	**CAT D - Plumbing Works (Class G)**			
		G1-G3		180.00	180.00
	E.	**All Other Contractors**			
		CAT A - Assembly Revenue Contractors		311.00	311.00
		CAT B - Private Revenue Contractors		250.00	250.00
		CAT C - Disinfestation Agencies		110.00	110.00
		CAT D - Agents of Utility Company		80.00	80.00
63		**Cooking/Household Utensil Sales**	Per/a		
		CAT 'A'		140.00	140.00
		CAT 'B'		120.00	120.00
		CAT 'C'		70.00	70.00
64		**Cosmetics Production**	Per Annum		
		CAT 'A'		2,000.00	2,000.00
		CAT 'B'		980.00	980.00
65		**Cosmetic/Personal/MotherCare/Hair Product Sales**	Per Annum		
		CAT A - Wholesale and Retail		800.00	800.00
		CAT B - Wholesale Only		600.00	600.00
		CAT C - Retail (Urban)		250.00	250.00
		CAT D - Retail (Rural)		150.00	150.00
		CAT E - Retail (Table Top)		100.00	100.00
66		**Courier/ Delivery Services**	Per Annum		
		CAT A- Large Companies		1,000.00	1,000.00
		CAT B - Medium Companies		600.00	600.00
		CAT C- Small Companies		300.00	300.00
		CAT D - Others		150.00	150.00
67		**Curtains/Carpets etc. Sales**	Per Annum		
		CAT 'A'		140.00	140.00
		CAT 'B'		75.00	75.00
		CAT 'C'		63.00	63.00
68		**Custom/Port Agents**	Per Annum		
	i.	**Clearing Agents**			
		CAT 'A'		1,200.00	1,200.00
		CAT 'B'		1,000.00	1,000.00
		CAT 'C'		920.00	920.00
		CAT 'D'		570.00	570.00
69		**Digital Embroidery Companies**	Per Annum	-	-
		CAT 'A'		1,800.00	1,800.00
		CAT 'B'		750.00	750.00
70		**Dislodging Companies**	Per Annum	-	-
		CAT 'A'		360.00	360.00
		CAT 'B'		300.00	300.00
71		**Dog Licence**	Per Annum	10.00	10.00
72		**Dog Sale Licence**	Per Annum		
		CAT A - Exotic & Local		330.00	330.00
		CAT B - Exotic Only		290.00	290.00

MAIN ITEM	SUB-ITEM	DESCRIPTION OF ITEM	FREQ/ MEASURE	2025 RATE	2026 RATE
		CAT C - Local Only		120.00	120.00
73		**Dressmakers/Tailors (Industrial)**	Per Annum		
		CAT A - Fashion Designers (Large)		2,000.00	2,000.00
		CAT B - Fashion Designers (Small)		1,000.00	1,000.00
		CAT C - Large Scale (Above 25 workers)		550.00	550.00
		CAT D - Medium Scale (10-25 workers)		300.00	300.00
		CAT E - Small Scale (Below 10 workers)		150.00	150.00
74		**Dressmakers/Tailors (Non-Industrial)**	Per Annum		
		CAT A - Large Scale		190.00	190.00
		CAT B - Medium Scale		130.00	130.00
		CAT C - Small scale		100.00	100.00
75		**Dressmakers/Tailors Services**	Per Annum		
		CAT A - Knitting, Haberdashery and Embroidery		80.00	80.00
		CAT B - Knitting and Embroidery		70.00	70.00
		CAT C - Embroidery only		60.00	60.00
		CAT D - Knitting only		50.00	50.00
		CAT E - Haberdashery Only (sewing items - large)		200.00	200.00
		CAT F - Haberdashery Only (Small)		150.00	150.00
76		**Driving Schools**			
		CAT A - Above 6 Vehicles		520.00	520.00
		CAT B - 4 - 6 Vehicles		440.00	440.00
		CAT C - 1 - 3 Vehicles		180.00	180.00
77		**Eatery/Catering Houses /Chop Bar**	Per Annum		
		Restaurants			
		CAT A - Grade 1		1,600.00	1,600.00
		CAT B - Grade 2		1,000.00	1,000.00
		CAT C - Grade 3		210.00	210.00
		CAT D - Local Fast Food/Chop Bar		150.00	150.00
78		**Educational Institutions – Private**	Per Annum		
	i	**Pre-school Facilities**			
		CAT A - Day Care/Crèche/Nursery/KG/ preschool		300.00	300.00
		CAT B - Day Care/Crèche		250.00	250.00
		CAT C - Day Care or Crèche or Nursery or KG only		200.00	200.00
	ii	**Primary Schools/Junior High Schools**			
		CAT 'A' (KG,Primary,JSS and Boarding)		1,500.00	1,500.00
		CAT 'B' (KG,Primary,JSS) Large size		1,000.00	1,000.00
		CAT 'C' (KG,Primary,JSS) Small size		500.00	500.00
		CAT 'D' (KG to Primary)		300.00	300.00
	iii.	**Senior High/Technical Schools**			
		CAT 'A' -Large		2,000.00	2,000.00
		CAT 'B' - Medium		1,600.00	1,600.00
		CAT 'C' -Scale		1,000.00	1,000.00
	iv.	**Training & Vocational Institutions**			
		CAT A - Fashion Designing School		800.00	800.00
		CAT B - Catering School		600.00	600.00
		CAT C - Floral Training School		450.00	450.00
		CAT D - Cosmetologist/Beauticians		300.00	300.00
	v.	**Tertiary Schools**			
		CAT A - Degree and above		5,000.00	5,000.00
		CAT B - Diploma		3,000.00	3,000.00

MAIN ITEM	SUB-ITEM	DESCRIPTION OF ITEM	FREQ/ MEASURE	2025 RATE	2026 RATE
		CAT C - Certificates		2,200.00	2,200.00
	vi.	**Computer Schools/ Training Centre**			
		CAT A - International		1,500.00	1,500.00
		CAT B - Local (Big)		750.00	750.00
		CAT C - Local (Small)		220.00	220.00
	vii.	**Special Tutoring (Professional Part-Time classes/Remedial School)**		900.00	900.00
		Media Schools		230.00	230.00
		Private Library		230.00	230.00
79		**Egg Dealers**	Per Annum		
		CAT A - Wholesale		120.00	120.00
		CAT B - Retail Shops		60.00	60.00
		CAT C - Mobile Retail		70.00	70.00
80		**Electrical Appliances**	Per Annum		
	i	**New & Second-hand**			
		CAT A - Importers/Wholesalers		1,400.00	1,400.00
		CAT B - Wholesalers		2,200.00	2,200.00
		CAT C - Retailers (Large)		1,100.00	1,100.00
		CAT D - Retailers - (Small)		420.00	420.00
		CAT E - Table Top		80.00	80.00
81		**Electrical Security Fencing Companies**	Per Annum		
		CAT A - Large Scale		600.00	600.00
		CAT B - Small Scale		260.00	260.00
82		**Electronic/Home Appliances/Shops**	Per Annum		
		New & Second Hand			
		CAT A - Importers/Wholesalers (Large)		4,500.00	4,500.00
		CAT B - Importers/Wholesalers (Small)		3,300.00	3,300.00
		CAT C - Wholesalers cum Retailers (Large)		2,300.00	2,300.00
		CAT D - Wholesalers cum Retailers (Small)		1,700.00	1,700.00
		CAT E - Retailers (Shops and Containers - Large)		1,700.00	1,700.00
		CAT F - Retailers (Shops and Containers - Small)		170.00	170.00
		CAT G - Retailers (Table Top- Large)		110.00	110.00
		CAT H - Retailers Table Top - Small)		100.00	100.00
83		**Electronic/Home Appliance Parts Dealers**	Per Annum		
		CAT 'A'		70.00	150.00
		CAT 'B'		60.00	120.00
		CAT 'C'		50.00	100.00
84		**Electronic Media (Radio) Operators**	Per Annum		
		CAT A - National & Inter-Regional		3,200.00	3,200.00
		CAT B - Regional		2,000.00	2,000.00
		CAT C - District		650.00	650.00
		CAT D - Community		400.00	400.00
		CAT E - Information Centres (Urban)		200.00	200.00
		CAT F - Information Centres (Rural)		150.00	150.00
		CAT G - DSTV Center/Video house		130.00	130.00
85		**Electronic Media (Television) Operators**	Per Annum		
		CAT A - Very Large Scale		5,200.00	5,200.00
		CAT B - Large Scale		4,800.00	4,800.00
		CAT C - Medium Scale		2,900.00	2,900.00
		CAT D - Small Scale		1,900.00	1,900.00
86		**Embossment Centres**	Per Annum		

MAIN ITEM	SUB-ITEM	DESCRIPTION OF ITEM	FREQ/ MEASURE	2025 RATE	2026 RATE
		CAT A - Vehicle Embossment Company		1,000.00	1,000.00
		CAT B - Stickers' Distributors		100.00	100.00
87		**Exporters of General Goods**	Per Annum		
		CAT A - Cash Crops		5,700.00	5,700.00
		CAT B - Timber		9,000.00	9,000.00
		CAT C - Food Crops		4,500.00	4,500.00
		CAT D - African Clothing/Ornaments		2,800.00	2,800.00
88		**Event Houses/Centers**			
		CAT A - Large Scale		1,000.00	1,000.00
		CAT B - Medium Scale		750.00	750.00
		CAT C - Small Scale		400.00	400.00
89		**Footwear Dealers**			
	i	**Footwear Producers**			
		CAT A - Large (Industrial/Handmade)		450.00	450.00
		CAT B - Medium (Industrial/Handmade)		350.00	350.00
		CAT C - Small (Handmade)		75.00	75.00
	ii	**Footwear Sales - New**			
		CAT 'A'		220.00	220.00
		CAT 'B'		150.00	150.00
		CAT 'C'		120.00	120.00
	iii	**Footwear Sales - Used**			
		CAT 'A'		150.00	150.00
		CAT 'B'		120.00	120.00
		CAT 'C'		60.00	60.00
	iv	**Footwear Repairers (Cobblers)**			
		CAT 'A'		100.00	100.00
		CAT 'B'		50.00	50.00
90		**Fabric Dealers – Manufacturing**	Per Annum		
		CAT A - Large Scale		850.00	850.00
		CAT B - Medium Scale		740.00	740.00
		CAT C - Small Scale		200.00	200.00
91		**Fabric Dealers – Sales**	Per Annum		
		CAT A - Imports/Wholesale		1,400.00	1,400.00
		CAT B - Wholesale and Retail		740.00	740.00
		CAT C - Wholesale		330.00	330.00
		CAT D - Retail (Urban)		80.00	80.00
		CAT E - Retail (Rural)		50.00	50.00
92		**Feed Mills (Poultry, Pets, Fish etc.) – Production**	Per Annum		
		CAT 'A'		570.00	570.00
		CAT 'B'		300.00	300.00
		CAT 'C'		170.00	170.00
93		**Feed Sellers**	Per Annum		
		CAT A - Wholesalers		200.00	200.00
		CAT B - Distributors		140.00	140.00
		CAT C - Retailers		80.00	80.00
94		**Financial Institutions (Banking)**	Per Annum		
		CAT A - Commercial Banks(Branch/District Office)		6,500.00	6,500.00
		CAT B - Rural Banks (Head Office)		4,800.00	4,800.00
		CAT C - Agency Office (Rural Bank Branches)		3,600.00	3,600.00
		CAT D - Rural Bank (Agency Office)		1,500.00	1,500.00

MAIN ITEM	SUB-ITEM	DESCRIPTION OF ITEM	FREQ/ MEASURE	2025 RATE	2026 RATE
		CAT E - Mobilisation Centres/Vans		500.00	500.00
95		**Financial Institutions (Non-Banking)**	Per Annum		
	i	**Insurance Companies, Debt Servicing Companies, Security Discount Houses etc.**			
		CAT A - Head Office		11,000.00	11,000.00
		CAT B - Regional Office		6,700.00	6,700.00
		CAT C - Branch Office		1,600.00	1,600.00
		CAT D - Agency Office		1,000.00	1,000.00
	ii	**Micro-Finance Institutions**			
	1	**Saving and Loans Company**			
		CAT A - Head Office		3,500.00	3,500.00
		CAT B - Regional Office		2,800.00	2,800.00
		CAT C - Branch Office		1,000.00	1,000.00
		CAT D - Credit Union		750.00	750.00
		CAT E -Susu Collectors & Co-operatives		400.00	400.00
	2	**Mobile Money Operators**			
		CAT 'A' -Large Size		350.00	350.00
		CAT 'B' -Medium Size		250.00	250.00
		CAT 'C' - Small size		150.00	150.00
	3	**Forex Bureaus**			
		CAT 'A' -Large Size		750.00	750.00
		CAT 'B' -Medium Size		400.00	400.00
		CAT 'C' - Small size		300.00	300.00
		CAT 'D'- (Rural/Roadside)		200.00	200.00
96		**Fish Farming Companies**	Per Annum		
		CAT A - Large Scale		220.00	250.00
		CAT B - Medium Scale		130.00	150.00
		CAT C - Small Scale		75.00	100.00
97		**Funeral Homes and Mortuaries**	Per Annum		
		CAT A Morgue, hearse, pall bearers and other faciliti		3,600.00	3,600.00
		CAT B - Morgue only		1,800.00	1,800.00
		Funeral – Undertaker's Licence		400.00	400.00
98		**Furniture Showroom**	Per Annum	300.00	300.00
		CAT A - Large Scale		1,400.00	1,400.00
		CAT B - Medium Scale		1,100.00	1,100.00
		CAT C - Small scale		920.00	920.00
99		**Gift Shops**	Per Annum		
		CAT A - Large Scale		160.00	160.00
		CAT B - Small Scale		80.00	80.00
100		**Gold Dealers**	Per Annum		
		CAT A - Gold Refinery		5,000.00	5,000.00
		CAT B - Gold Merchants		4,500.00	4,500.00
		CAT C - Goldsmith		600.00	600.00
101		**Hair & Beauty Service Providers**	Per Annum		
		CAT A - Beauty Parlour and School		1,200.00	1,200.00
		CAT B - Beauty Parlour		1,000.00	1,000.00
		CAT C - Salon with pedicure, manicure, braiding/weav		250.00	250.00
		CAT D - Big Salon		150.00	150.00
		CAT E - Medium		100.00	100.00
		CAT F - Small Salon (One Woman)		80.00	80.00
102		**Hawkers Licence**	Per Annum		

MAIN ITEM	SUB-ITEM	DESCRIPTION OF ITEM	FREQ/ MEASURE	2025 RATE	2026 RATE
		CAT A - Barbers		20.00	20.00
		CAT B - Used Shoe Sellers		20.00	20.00
		CAT C - Used Clothe Sellers		20.00	20.00
		CAT D - Herbal Medicine Sellers		20.00	20.00
		CAT E - Watch/Necklace Sellers		20.00	20.00
		CAT F - Confectionary Sellers		20.00	20.00
		CAT G - Cloth and Material Sellers		13.00	13.00
		CAT H - Leather Product Sellers		13.00	13.00
		CAT I - Foodstuff Sellers		13.00	13.00
		CAT J - Others		10.00	10.00
103		**Haulage Companies**	Per Annum		
		CAT 'A'		1,400.00	1,400.00
		CAT 'B'		1,100.00	1,100.00
104		**Health Facilities – Private**	Per Annum		
	i.	**Dental Clinics**			
		CAT A - Large Scale		250.00	250.00
		CAT B - Medium Scale		170.00	170.00
		CAT C - Small Scale		130.00	130.00
	ii.	**Eye Clinics**			
		CAT A - Large Scale		110.00	110.00
		CAT B - Small Scale		110.00	110.00
	iii.	**Hospitals/Clinics**			
		CAT A - Specialised (Chiropractic /Homeopathic etc.)		1,400.00	1,400.00
		CAT B - In and Outpatient		1,000.00	1,000.00
		CAT C - Outpatient		700.00	700.00
	iv.	**Maternity Homes**			
		CAT A - General Services		250.00	250.00
		CAT B - Midwifery Services		110.00	110.00
	v.	**Medical Laboratory Facilities**			
		CAT A - General Services		1,100.00	1,100.00
		CAT B - Specialised Services		570.00	570.00
		CAT C - Ordinary Services		170.00	170.00
	vi.	**Physiotherapy Centres**			
		CAT A - Large Scale		280.00	280.00
		CAT B - Medium Scale		220.00	220.00
		CAT C - Small Scale		120.00	120.00
	vii.	**Licenced Herbal Medicine Units**			
		CAT A - Foreign Clinics and Shops		2,200.00	2,200.00
		CAT B - Foreign Clinics or Shops		1,400.00	1,400.00
		CAT C - Clinic and Medicine Producers (Local)		1,000.00	1,000.00
		CAT D - Clinic Only (Local)		700.00	700.00
		CAT E - Medicine Producers Only (Local)		520.00	520.00
	vii.	CAT F - Herbal Shops (Local)		100.00	100.00
		CAT G - Shop on wheel (Mobile)		60.00	60.00
105		**Hiring of Assembly Facilities**	Per day		
		CAT A - Assembly Hall		300.00	300.00
		CAT B - Assembly conference room		180.00	180.00
		CAT C - Community centres		200.00	200.00
		CAT D - Sub-district/Metro Halls		120.00	120.00
		Hiring of Fourcourt-with electricity		250.00	250.00

MAIN ITEM	SUB-ITEM	DESCRIPTION OF ITEM	FREQ/ MEASURE	2025 RATE	2026 RATE
		Hiring of Fourcourt- without electricity		200.00	200.00
		Hiring of Fourcourt for convention etc.		250.00	250.00
		CAT E - Assembly Hall for Church Service and other events		300.00	300.00
		CAT F - Other Offices		100.00	100.00
106		**Allocation fees for Stores and Rental of land**	One-time	250.00	250.00
107		**Ice Cream/Yoghurt Dealers**	Per Annum		
		CAT A - Manufacturers (Very Large Scale)		5,700.00	5,700.00
		CAT B - Manufacturers (Large Scale)		5,200.00	5,200.00
		CAT C - Manufacturers (Medium Scale)		4,500.00	4,500.00
		CAT D - Manufacturers (Small Scale -Local Producers		1,700.00	1,700.00
		CAT E - Wholesale/Depot		140.00	140.00
108		**Interior Decorators**	Per Annum		
		CAT A - Companies		300.00	300.00
		CAT B - Individuals		170.00	170.00
109		**Importation from Neighbouring Countries**	Per Trip		
		LongTrucks carrying Onions (At Akanu Toll gate)		40.00	20.00
		Long Trucks carrying other Goods (At Akanu Toll)		40.00	20.00
		Small Trucks		30.00	15.00
110		**Impounding – Stray Animals**	Per/ day		
		Collection - Sheep/ Goat/ Pigs/Dogs		40.00	40.00
		Collection - Donkey/ Horse/ Cow		80.00	80.00
		Feeding - Sheep/ Goats		20.00	20.00
		Feeding - Pigs		35.00	35.00
		Feeding - Dogs		35.00	35.00
		Feeding - Donkey/ Horse/Cow		100.00	100.00
111		**Jewellery Shops**	Per Annum		
		CAT.A - Retail (Large)		850.00	850.00
		CAT B - Retail (Medium)		400.00	400.00
		CAT C - Retail (Small)		60.00	60.00
		CAT D - Table Top		40.00	40.00
112		**Jewellery Repairers (watches/bracelets, etc.)**	Per Annum		
		CAT 'A'		80.00	80.00
		CAT 'B'		40.00	40.00
113		**Laundry Services**	Per Annum		
		CAT A - Large Scale		520.00	520.00
		CAT B - Medium Scale		330.00	330.00
		CAT C - Small Scale		80.00	80.00
114		**Leather Works**	Per Annum		
		CAT A - Producers (Donkey Skin)		1,400.00	1,400.00
		CAT B - Producers (Industrial)		400.00	400.00
		CAT C - Producers (Handmade)		100.00	100.00
		CAT D - Repairers		50.00	50.00
115		**Lorry Park Fee**			
		Operation fees of Transport Unions		1,000.00	1,000.00
	i.	**Commercial Vehicles**			
		Taxi/Hiring		6.00	6.00
		Mini Bus Up to 12-23 seater		6.00	6.00
		Bus/Kia Up to 24-33 seater		6.00	6.00
		Bus/Kia (33 seater +)		6.00	6.00
		Articulator truck		15.00	15.00

MAIN ITEM	SUB-ITEM	DESCRIPTION OF ITEM	FREQ/ MEASURE	2025 RATE	2026 RATE
		Tipper truck		20.00	20.00
		Lorry park Overseer (Book men)		6.00	6.00
		Rig Saw (Yellow Tricycle)		6.00	6.00
		Non-Lorry Park Mobile Vehicles (e.g. Taxi)		5.00	5.00
	ii.	**Private Vehicles**			
		Saloon Cars (short parking)		10.00	10.00
		Long parking full day		30.00	30.00
		Mini Cargo Bus		40.00	40.00
		Medium Trucks		50.00	50.00
		Big Cargo Trucks		60.00	60.00
		Articulator Trucks		100.00	100.00
		Monthly Parking (for all vehicles)		500.00	500.00
116		**Rent of Undeveloped Lands**	4x4 ft	150.00	150.00
		Official Residence	Per Month		
	i.	**Management Staff Quarters**	Per Month		
		Senior Staff Quarters		65.00	65.00
		Junior Staff Quarters		50.00	50.00
		Guest Houses		45.00	45.00
		Low Cost			
		Type A		50.00	50.00
		Type B		45.00	45.00
		Type C		35.00	35.00
		Bungalows		80.00	80.00
		Trnsit Quarters		50.00	50.00
		Junior Staff Quarters- A		50.00	50.00
		Junior Staff Quarters -B		40.00	40.00
117		**Livstock Farms (Others)**	Per Annum		
		CAT A - Very large-sized		400.00	400.00
		CAT B - Large-sized		220.00	220.00
		CAT C - Medium-sized		150.00	150.00
		CAT D - Small-sized		120.00	120.00
		CAT E - Very Small-sized		100.00	100.00
	i.	**Livestock Farms (Poultry)**	Per Annum		
		CAT A - Above 2000 Birds		750.00	750.00
		CAT B - Up to 2000 Birds		550.00	550.00
		CAT C - Up to 1000 Birds		400.00	400.00
		CAT D - Up to 500 Birds		210.00	210.00
	ii.	**Livestock Farms (Cattle)**	Per Annum		
		CAT A – Above 2000 livestock			3,500.00
		CAT B- up to 2000 livestock			2,500.00
		CAT C – up to 1000 livestock			1,500.00
		CAT D – up to 500 livestock			1,000.00
		Tagging	Per Animal		20.00
	iii.	**Livestock Farms (Pigs)**	Per Annum		
		CAT A – Above 2000 livestock			3,500.00
		CAT B- up to 2000 livestock			2,500.00
		CAT C – up to 1000 livestock			1,500.00
		CAT D – up to 500 livestock			1,000.00
	iv.	**Livestock Farms (Sheep and Goat)**	Per Annum		
		CAT A – Above 2000 livestock			1,500.00
		CAT B- up to 2000 livestock			1,200.00

MAIN ITEM	SUB-ITEM	DESCRIPTION OF ITEM	FREQ/ MEASURE	2025 RATE	2026 RATE
		CAT C – up to 1000 livestock			900.00
		CAT D – up to 500 livestock			600.00
118		**Lottery Business Operators**	Per/a		
		CAT A - National Lotto Authority		1,000.00	1,000.00
		CAT B - National Marketing Companies/Agents		800.00	800.00
		CAT C - Sub-Agents		500.00	500.00
		CAT D - Sub Agents		300.00	300.00
		CAT E - Writers (Large scale,)		250.00	250.00
		CAT F -Writers (Small Scale)		60.00	60.00
119		**Market Tolls**	Per day		
		Market days (Daily market toll)	Per day	2.00	2.00
		Non- Market Days (Daily/ Night Tolls)	Per day	1.00	1.00
120	i	**MARKET STORES**	Per Annum		
		CAT A - A1 , WH & CB(Double)	5mm*10mm	1,200.00	1,200.00
		CAT B - B1 (1-10)	4mm*4mm	840.00	840.00
		CAT C - A2, CO, CM, CB(Single) & No.(1-53)		720.00	720.00
	ii	**Lockable Stores**	per month		
		Lockable Dzesime - Large-sized	350	4,200.00	4,200.00
		Lockable Dzesime - Small-sized	200	2,400.00	2,400.00
		Lockable Afife	80	960.00	960.00
		Lockable Penyi	100	1,200.00	1,200.00
		Lockable Weta	80	960.00	960.00
		CAT D - Old Stotes (A, B, C, D, E, F, G)		480.00	480.00
	ii.	**STALLS**			
		CAT A - In CBD	Per Annum	200.00	200.00
		CAT B - Satellite Market		150.00	150.00
		CAT C - Outside CBD		120.00	120.00
		CAT D - Sub District Store		100.00	100.00
		Allocation fees for market Sheds	**one-time**	**100.00**	**100.00**
	ii.	**SHEDS**	one-time		
		CAT A - In CBD		150.00	150.00
		CAT B - Satellite Markets		120.00	120.00
		CAT C - Outside CBD		100.00	100.00
		Rental of Land- Dzesime	one-time	400.00	400.00
		CAT D - Sub District Store		100.00	100.00
121		**Marriage Fees**			
		Ordinance (Cap 127)	Per Reg.	200.00	200.00
		Customary Marriage	Per Reg.	100.00	100.00
		Divorce Certificate (Customary)	Per Doc.	500.00	500.00
		Registrar's Certificate	Per Doc.	70.00	70.00
		Certificate of Marriage	Per Doc.	60.00	60.00
		Certified True Copy	Per Doc.	65.00	65.00
		Filing of Notice/Caveat (First)		50.00	50.00
		Filing of Notice/Caveat (Final)		50.00	50.00
		Authentication of Marriage Certificate		50.00	50.00
		Marriage ceremony (Weekdays)		120.00	120.00
		Marriage ceremony (Week-end)		150.00	150.00
		Search Fee (for marriage registration)		60.00	60.00
		Use of Assembly's Hall - Marriage Ceremony		200.00	200.00
		Registration of Churches for Marriage	Per Church	3,200.00	3,200.00
		Spinster/ Bachelor Certificate		220.00	220.00

MAIN ITEM	SUB-ITEM	DESCRIPTION OF ITEM	FREQ/ MEASURE	2025 RATE	2026 RATE
122		**Manufacturing/Processing Companies**	Per Annum		
		CAT A - Local (Medium Scale)		3,000.00	3,000.00
		CAT B - Local (Small Scale)		2,000.00	2,000.00
123		**Mattress/Foam Products Dealers**	Per/a		
		CAT A - Retailers (Medium Scale)		260.00	260.00
		CAT B - Retailers (Small Scale)		100.00	100.00
124		**Media Houses**	Per Annum		
		CAT A - Medium Scale		650.00	650.00
		CAT B - Small Scale		100.00	100.00
125		**Medical Supply Companies**	Per Annum		
		CAT 'A'		570.00	570.00
		CAT 'B'		450.00	450.00
		CAT 'C'		290.00	290.00
126		**Metal Fabricators**	Per/a		
		CAT A - Domestic Milling Machines		320.00	320.00
		CAT B - Canopies and Scaffolding		200.00	200.00
		CAT C - Pot, Coal pots and Sheet moulders		120.00	120.00
		CAT D - Chairs and beds, etc.		100.00	100.00
127		**Miscellaneous Offences**	Per Case		
		Removal/Missing Property number plate		80.00	80.00
		Removal/Destruction/Defacing of Street Name Signage		100.00	100.00
		Destruction of Street Light Poles/Other road furniture		120.00	120.00
		Posting of bills at unauthorized places		50.00	50.00
		Failure to pay BOP		30% Extra	30% Extra
		Penalty for bounced cheques		10% Extra	10% Extra
		Transfer of stalls/stores without Assembly approval		500.00	500.00
128		**Retrieval Of Seized Tools/Machinery (For Various Offences)**	Per Case		
		1st Time		120.00	120.00
		2nd Time		230.00	230.00
		3rd Time		340.00	340.00
		Traffic Offences			
	i.	**Parking/Stopping/Waiting/Loading/Off - loading/Moving/Turning at unauthorized Places**	Per case		
		Earth Moving Equipment	Per case	500.00	500.00
		Articulator Truck	Per / Case	400.00	400.00
		Tipper/Cargo Truck/Tractor	Per /case	300.00	300.00
		Long Buses (VIP/Yuthong)	Per case	250.00	250.00
		Trotro/Buses (TRANSIT)	Per case	200.00	200.00
		Pick-Up/ Cross-Country/SUVs Vehicle	Per case	150.00	150.00
		Saloon Car/Tax	Per case	100.00	100.00
		Motor bikes/Tricycles	Per case	100.00	100.00
		Push truck	Per case	80.00	80.00
		Riding motorbike/Bicycle in the market	Per case	50.00	50.00
		Riding bicycle and motorbike on pedestrian walkways	Per case	50.00	50.00
	ii	**Clamping Charges (Obstruction /No Parking)**	Per case		
		Heavy Duty (e.g. Articulated Trucks)		300.00	300.00
		Medium Heavy Duty Vehicles (Trucks and Buses)		150.00	150.00

MAIN ITEM	SUB-ITEM	DESCRIPTION OF ITEM	FREQ/ MEASURE	2025 RATE	2026 RATE
		Private/Light Vehicle (e.g. Saloon/4x4/ Pick-up)		80.00	80.00
		Dump Trucks (Tipper Trucks)		120.00	120.00
		Tricycles		40.00	40.00
	iii.	**Towing Charges**	Per case		
		Private Vehicles (e.g. Saloon/4x4/SUVs)		80.00	80.00
		Light Heavy Vehicles (Kia Trucks and Buses)		150.00	150.00
		Dump Trucks (Tipper Trucks)		180.00	180.00
		Heavy Duty (e.g. Articulated Trucks)		350.00	350.00
		Tricycle motors		50.00	50.00
	iv	**Impounded Vehicle**	Overnight	50.00	50.00
	v	**Refusal to obtain vehicle sticker**	Per Case		
		CAT A - Articulated/ Tipper Trucks		100.00	100.00
		CAT B - Commercial/Private Vehicles		60.00	60.00
		Refusal to emboss sticker	Per case	50.00	50.00
		Refusal to acquire Taxi Driver Licence	Per case	60.00	60.00
	vi	**Unauthorised Diversion**	Per case		
		Diversion of river/stream course		10,000.00	10,000.00
		Diversion of drains		5,000.00	5,000.00
		Channelling of sewage waste into drains		250.00	250.00
	vii	**Illegal/Un-licenced Activities**	Per Case		
		Gold Buying & Sales		5,000.00	5,000.00
		Logging and sale of logs		3,500.00	3,500.00
		Mining (Galamsey)		4,500.00	4,500.00
		Production and sale of Armunitions		4,000.00	4,000.00
		Quarry Operations		3,000.00	3,000.00
		Sand Winning		3,000.00	3,000.00
129		**Milling Businesses**	Per Annum		
		CAT A - Above 3 Machines		120.00	120.00
		CAT B - 2-3 Machines		100.00	100.00
		CAT C - 1 Machine Only		60.00	60.00
130		**Mineral Water Producers**	Per/a		
		CAT A - Bottled, Sachet & Filtered Water		1,000.00	1,000.00
		CAT B - Bottled & Sachet Water		600.00	600.00
		CAT C - Sachet Water		400.00	400.00
131		**Mineral Water Distribution/Sales**	Per/a		
		CAT A - Depot		600.00	600.00
		CAT B - Wholesale		400.00	400.00
		CAT C - Retail (Large)		200.00	200.00
		CAT D - Retail (Medium)		150.00	150.00
		CAT E - Retail (Small)		100.00	100.00
		CAT F - Sachet Water only		80.00	80.00
132		**Mobile Phone & Accessories Sales/Assembling/Re**	Per Annum		
		CAT A - Import/Assembling Wholesale/Retail/Repairs		1,500.00	1,500.00
		CAT B - Import/Wholesale/Retail/Repairs		400.00	400.00
		CAT C - Retail/Repairs		120.00	120.00
		CAT D - Retail Only		100.00	100.00
		CAT E - Repairs Only		100.00	100.00
		CAT F - Repairs Only (Small)		80.00	80.00
133		**Mobile Phone Cards Sales**	Per/a	150.00	150.00
134		**Musical Instrument Sales**			

MAIN ITEM	SUB-ITEM	DESCRIPTION OF ITEM	FREQ/ MEASURE	2025 RATE	2026 RATE
		CAT A - Distribution/Retail		150.00	150.00
		CAT B - Distribution Only		120.00	120.00
		CAT C - Retail		100.00	100.00
135		**Mobile Sales Vans (Per Vehicle)**	Per Annum	220.00	220.00
136		**Musical Instrument Sales**	Per Annum		
		CAT A - Wholesale/Retail		140.00	140.00
		CAT B - Retail (Medium)		120.00	120.00
		CAT C - Retail (Small)		80.00	80.00
137		**Non-Governmental Institutions/Church Registratio**	one time		
		CAT A - International NGOs/CSOs		260.00	260.00
		CAT B - Local NGOs/CSOs		200.00	200.00
		CAT C - Community CSOs/CSOs /Dance troups		150.00	150.00
138		**Non-Governmental Institutions (Renewal)**	Per Annum		
		CAT A - International NGOs/CSOs		170.00	170.00
		CAT B - Local NGOs/CSOs		110.00	110.00
		CAT C - Community NGOs/CSOs		60.00	60.00
139		**On-line Trading**	Per Annum		
		CAT A - Multi Services		300.00	300.00
		CAT B - Single Service		150.00	150.00
140		**Optical Services**	Per Annum		
		CAT A - Large Scale		560.00	560.00
		CAT B - Medium Scale		520.00	520.00
		CAT C - Small Scale		130.00	130.00
141		**Online Marriage Registration**			
		Authentication of Marriage Certificate	Per doc.	110.00	110.00
		Marriage Certificate(Search)	Per doc.	30.00	30.00
		Certified True Copy of Marriage Certificate	Per doc.	75.00	75.00
		After Marriage Certificate Search	Per doc.	75.00	75.00
142		**On-Street Parking**			
		Saloon Car/ Pick-up	First 1 hour	5.00	5.00
		Saloon Car/ Pick-up	Second Hour	10.00	10.00
		Saloon Car/ Pick-up	After 2 hrs	12.00	12.00
		Company parking	Per Day	20.00	20.00
		Shop Owners Parking	Per week	40.00	40.00
143		**Paper Product Companies**	Per Annum		
		CAT 'A'		640.00	640.00
		CAT 'B'		570.00	570.00
		CAT 'C'		340.00	340.00
144		**Pharmacy/Chemical Shops**			
		CAT A - Wholesale only		800.00	800.00
		CAT B - Wholesale cum retail		900.00	900.00
		CAT C - Pharmacy/Chemist Shop (Large)		500.00	500.00
		CAT D - Pharmacy/Chemist Shop (Medium)		400.00	400.00
		CAT E - Licensed Chemical Shop (Large)		250.00	250.00
		CAT F - Licensed Chemical Shop (Small)		160.00	160.00
145		**Photographers / Video Operators**	Per Annum		
		CAT A - Photo/Video Company with Labs		400.00	400.00
		CAT B - Photo/Video Company without Labs		280.00	280.00
		CAT C - Photographic Laboratory		250.00	250.00
		CAT D - Photo Shops/Studio		220.00	220.00
		CAT E - Individual video and photography operators		40.00	40.00

MAIN ITEM	SUB-ITEM	DESCRIPTION OF ITEM	FREQ/ MEASURE	2025 RATE	2026 RATE
146		**Plastic Product Sales**	Per Annum		
		CAT A - Wholesale (Large)		350.00	350.00
		CAT B - Wholesale (Small)		220.00	220.00
		CAT C - Retail (Large)		100.00	100.00
		CAT D - Retail (Medium)		80.00	80.00
		CAT E - Retail (Small)		60.00	60.00
		CAT F - Polyethylene Sellers		50.00	50.00
147		**Private Meat Van**	Per Annum	60.00	60.00
148		**Private Security**	Per Annum		
		CAT 'A' (above 20 officers		2,500.00	2,500.00
		CAT 'B' up tp 15 to20 officers		2,000.00	2,000.00
		CAT 'C' below15 officers		1,400.00	1,400.00
149		**Professional Firms/Individuals**	Per Annum		
	i.	**Architectural, Auditing, Accounting, Engineering, Legal**			
		CAT A- Local		600.00	600.00
		CAT B - Partnership		500.00	500.00
		CAT C- Solo		350.00	350.00
		CAT D - Others		200.00	200.00
	ii.	**Draughtsmanship Business**			
		CAT 'A'		280.00	280.00
		CAT 'B'		200.00	200.00
150		**PROPERTY RATES**	**Rate Impost**	**Min Amount**	**Min Amount**
		FIRST CLASS AREA ZONE			
		Residential Property	0.003	80.00	80.00
		Commercial Property	0.005	100.00	100.00
		Light Industrial Property	0.006	130.00	130.00
		Heavy Industrial Property	-	180.00	180.00
		Mixed Use Property	0.0035	100.00	100.00
		Recreational Property	0.0045	140.00	140.00
		SECOND CLASS AREA ZONE			
		Residential Property	0.002	60.00	60.00
		Commercial Property	0.004	90.00	90.00
		Light Industrial Property	0.005	110.00	110.00
		Heavy Industrial Property	-	150.00	150.00
		Mixed Use Property	0.003	85.00	85.00
		Recreational Property	0.004	120.00	120.00
		THIRD CLASS AREA ZONE			
		Residential Property	0.0015	50.00	50.00
		Commercial Property	0.003	75.00	75.00
		Light Industrial Property	0.004	90.00	90.00
		Heavy Industrial Property	-	120.00	120.00
		Mixed Use Property	0.0025	65.00	65.00
		Recreational Property	0.0035	100.00	100.00
151		**COMMERCIAL PROPERTIES**	**Per Annum**		
	i	**Commercial Properties (CAT 1)**			
		Commercial Buildings - Stores (3-Storey & Above)		1,200.00	1,200.00
		Commercial Buildings - Stores (2-Storey)		800.00	800.00
		Commercial Buildings - Stores (1-Storey)		500.00	500.00
		Comercial Buildings Ground Building only		300.00	300.00

MAIN ITEM	SUB-ITEM	DESCRIPTION OF ITEM	FREQ/ MEASURE	2025 RATE	2026 RATE
	ii	**Commercial Properties (CAT 2)**			
		Properties Housing Commercial Activities Type 1 (Banks etc)		1,000.00	1,000.00
		Properties Housing Commercial Activities Type 2 (Agencies eg. NHIS,ECG(PDS)		800.00	800.00
		Properties Housing Commercial Activities Type 3 (Rural Banks)		600.00	600.00
	iii.	**Temporal Structures**			
		Temporal Structures (Containers & Kiosks (V.Large)		150.00	150.00
		Temporal Structures (Containers & Kiosks (Large)		120.00	120.00
		Temporal Structures (Containers & Kiosks (Medium)		100.00	100.00
		Temporal Structures (Containers & Kiosks (Small)		70.00	70.00
	iv	**Petroleum Properties**			
		Properties Housing Petroleum Activities Type 1 (LPG,Petrol,Diesel,Service)		1,600.00	1,600.00
		Properties Housing Petroleum Activities Type 2 (Petrol,Diesel,Service)		1,400.00	1,400.00
	v	**Fuel and Gas Filling Stations**			
		Property Rate for Fuel and Gas Stations Type 1 (Petrol & Diesel)		1,200.00	1,200.00
		Property Rate for Fuel and Gas Stations Type 4 (LPG Only)		1,000.00	1,000.00
		Property Rate for Fuel and Gas Stations Type 5 (Kerosene or Hand Pump)		600.00	600.00
	vi	**Hospitality Industry**			
		3-Star Hotels		1,500.00	1,500.00
		2 & 1 -Star Hotels		1,100.00	1,100.00
		Budget class Hotels		800.00	800.00
		Guest Houses Type 1 (Above 4 Rooms)		850.00	850.00
		Guest Houses Type 2 (Up to 4 Rooms)		500.00	500.00
	vii	**Factory/Industries**			
		INDUSTRIES (Factory or Company) Type 1		800.00	800.00
		INDUSTRIES (Factory or Company) Type 2		600.00	600.00
		INDUSTRIES (Factory or Company) Type 3		400.00	400.00
	viii	**Radio/Media Houses**			
		MEDIA HOUSES (Radio Stations) Type 1		600.00	600.00
		MEDIA HOUSES (Radio Stations) Type 2		400.00	400.00
	ix	**Private Schools**			
		CAT 1 - Secodary/Complex/Vocational)		600.00	600.00
		CAT 2 -JHS/PRIMARY)		500.00	500.00
		CAT 3 - CRECHE/NURSERY/KG)		400.00	400.00
		CAT 4 -Temporal Structure-JHS/PRIMARY)		300.00	300.00
		CAT 5 -Temporal Structure-NURSERY/KG)		200.00	200.00
	x	**Residential Properties**			
		Residential Property (2 and Above storey)		340.00	340.00
		Residential Property (1 Storey)		240.00	240.00
		Residential Property -Ground structure (SC)		180.00	180.00
		Residential Property Compound house (6 and above)		120.00	120.00
		Residential -Compound house (4 to 5 rooms)		90.00	90.00

MAIN ITEM	SUB-ITEM	DESCRIPTION OF ITEM	FREQ/ MEASURE	2025 RATE	2026 RATE
		Residential Property Compound house (1-3 rooms)		50.00	50.00
	xi	**Mixed Use Properties**			
		Mixed Use-Commercial/Residential (2 & Above storey)		250.00	250.00
		Mixed Use- Commercial/Residential (1 storey)		250.00	250.00
		Mixed Use- Commercial/Residential (Ground Floor)		140.00	140.00
	xii	**Private Hospitals/Clinics**			
		CAT 1 -Private Hospitals/Clinics (Large)		800.00	800.00
		CAT 2 -Private Hospitals/Clinics (Medium)		600.00	600.00
		CAT 3 -Private Hospitals/Clinics (Smal)		350.00	350.00
152		**PROPERTY RATES-COMMERCIAL FARMS**		400.00	400.00
153		**PROPERTY RATE-RICE MILLING HOUSES**		250.00	250.00
154		**Quarry/Sand Operators**	Per Annum		
		CAT A - Mechanised Quarry (Large)		2,200.00	2,200.00
		CAT B - Mechanised Quarry (Small)		1,700.00	1,700.00
		CAT C - Sand Winning		800.00	800.00
		CAT D - Stone Contractors		280.00	280.00
		CAT E - Manual Stone Crackers/Labourers		60.00	60.00
		Sand Winning		5,100.00	5,100.00
155		**Real Estate Operators**	Per Annum		
	i.	**Agents**			
		CAT A - Large Scale		2,800.00	2,800.00
		CAT B - Medium Scale		2,100.00	2,100.00
		CAT C - Small Scale		570.00	570.00
	ii.	**Developers**			
		CAT A - Large Scale		9,000.00	9,000.00
		CAT B - Medium Scale		8,000.00	8,000.00
		CAT C - Small Scale		5,700.00	5,700.00
	iii.	**Property Managers**			
		CAT A - Large Scale (International)		5,100.00	5,100.00
		CAT B - Medium Scale (National)		1,800.00	1,800.00
		CAT C - Small Scale (Local)		340.00	340.00
156		**Refrigerator/Air Condition Mechanics**	Per Annum		
		CAT 'A'		110.00	110.00
		CAT 'B'		70.00	70.00
157		**Refuse Collection Companies**	Per Annum		
		CAT 'A'		12,000.00	12,000.00
		CAT 'B'		5,200.00	5,200.00
		CAT 'C'		900.00	900.00
		CAT 'D'		500.00	500.00
158		**Refuse Dump Container Managers**	Per Annum		
		CAT 'A'		500.00	500.00
		CAT 'B'		400.00	400.00
		CAT 'C'		280.00	280.00
159		**Rent on Leased Buildings**			
		Rent for Vendor Stands	Per Month		
		Buildings		80.00	80.00
		Guest houses		60.00	60.00
		Recreational centres		100.00	100.00
		Restaurants		200.00	200.00
		Club Houses		180.00	180.00

MAIN ITEM	SUB-ITEM	DESCRIPTION OF ITEM	FREQ/ MEASURE	2025 RATE	2026 RATE
		Land Banks	Per Annum	1,500.00	1,500.00
		Equipment/Plant & Machinery	Per day	200.00	200.00
		Grader/Pay Loader	Per day	1,800.00	1,800.00
160		**Rental of Assembly Store in Dzodze Market**	Per Annum		
		A1 (01-09)		1,200.00	1,200.00
		WH (01 -09)		1,200.00	1,200.00
		CB (Double)		1,200.00	1,200.00
		B1 (01-10)		840.00	840.00
		A2 (01 -16)		720.00	720.00
		CO (01 -17)		720.00	720.00
		CB (Single)		720.00	720.00
		CB (Single)		720.00	720.00
		(#1 -53)		720.00	720.00
		A1 (1- 52)		480.00	480.00
		B1 (1-40)		480.00	480.00
		C1(01 -08)		480.00	480.00
		D1(01 - 68)		480.00	480.00
		E1(01 -32)		480.00	480.00
		F1(01 -50)		480.00	480.00
		G1(01 -32)		480.00	480.00
161		**Rubber Stamp Makers**		45.00	45.00
162		**Sand Winning**			
		Sand wining toll (Tipper Truck)		30.00	30.00
		Sand winning Toll (Tractor)		15.00	15.00
		Exportation of sand to Republic of Togo		20.00	20.00
163		**Safety Goods/Accessories**	Per Annum		
		CAT 'A'		1,100.00	1,100.00
		CAT 'B'		750.00	750.00
		CAT 'C'		570.00	570.00
164		**Sale of Contract Documents –**			
		Class B (Mun./Dist.)			
	i.	**Goods & Services**			
		CAT A - Above 400,000 (Approved by Regional Tender Review Committee)		400.00	400.00
		CAT B - Above 50,000 - 400,000 (Approved by Entity Tender Committee)		300.00	300.00
		CAT C - Up to 50,000 (Approved by Entity Head)		200.00	200.00
	ii.	**Works**			
		CAT A - Above 550,000 (Approved by Regional Tender Review Committee)		600.00	600.00
		CAT B - Above 90,000 - 550,000 (Approved by Entity Tender Committee)		500.00	500.00
		CAT C - Up to 90,000 (Approved by Entity Head)		350.00	350.00
		Search Fee (General Information)	Per search	170.00	170.00
165		**Scrap Metal Dealers**	Per Annum		
		CAT A - Large Scale (Export)		1,700.00	1,700.00
		CAT B - Medium Scale (Depot)		1,400.00	1,400.00
		CAT C - Small Scale (Collection Points)		170.00	170.00
166		**Service/Filling Stations**	Per/a		
		CAT A - Fuel, Shopping Centre and Servicing		1,500.00	1,500.00
		CAT B - Fuel and Servicing		1,000.00	1,000.00

MAIN ITEM	SUB-ITEM	DESCRIPTION OF ITEM	FREQ/ MEASURE	2025 RATE	2026 RATE
		CAT C - Fuel Only		750.00	750.00
		CAT D - Surface Tank Points		500.00	500.00
		CAT E - Kerosene		350.00	350.00
		CAT F - LPG (Large)		800.00	800.00
		CAT G - LPG O (Small)		650.00	650.00
167		**Signage Makers**	Per Annum		
		CAT A - Digital		220.00	220.00
		CAT B - Non-digital		230.00	230.00
168		**Signage Writers**	Per Annum	100.00	100.00
		CAT A - Electronic		280.00	280.00
		CAT B - Manual		120.00	120.00
169		**Special Rates**		5.00	5.00
		Bicycle Rates		25.00	25.00
		Cattle Rates - Aliens		22.00	22.00
		Cattle Rates - Residents		15.00	15.00
		Donkey Rates		40.00	40.00
		Dog/Goat/Sheep Rates		10.00	10.00
		Pig Rates		15.00	15.00
170		**Spare Parts Sales Outlets (New)**	Per Annum		
		Category A - Importers/Wholesalers Only		800.00	800.00
		Category B - Retailers (Large)		400.00	400.00
		Category C - Retailers (Medium)		200.00	200.00
		Category D - Retailers (Small)		100.00	100.00
171		**Spare Parts Sales Outlets(Second-hand)**	Per Annum		
		Category A - Second-Hand Engine Shops		400.00	400.00
		Category B - Retailers (Large)		200.00	200.00
		Category C - Retailers (Medium)		100.00	100.00
		Category D - Retailers (Small)		80.00	80.00
		Category E - Kiosk/Table Top		60.00	60.00
172		**Special Rates**			
		Market tolls		2.00 min	2.00 min
		Hawkers fee		2.00	2.00
		Cattle rate		12.00	12.00
173		**Straw Basket Weavers and Sales**	Per Annum	50.00	50.00
		Terrazzo Making	Per Annum		
		CAT A - Two machines and above		400.00	400.00
		CAT B - One Machine		280.00	280.00
174		**Timber Products Retail Outlets**	Per Annum		
		CAT A - Large (Timber, Saw Mill, Others)		250.00	250.00
		CAT B - Medium (Timber and others)		180.00	180.00
		CAT C - Small (Saw Mill)		120.00	120.00
175		**Toilet Operators (Private)**	Per Annum		
		CAT A - Up to 24 Seater		280.00	280.00
		CAT B - 9-16 Seater		200.00	200.00
		CAT C - Up to 8 Seater		100.00	100.00
176		**Tourism Licenced Facilities**	Per Annum		
	A.	Accommodation Facilities			
	i.	**Hotels/ Beach Resorts/ Motels**			
		CAT A - Three Star		800.00	800.00
		CAT B - Two Star		600.00	600.00
		CAT C - One Star		420.00	420.00

MAIN ITEM	SUB-ITEM	DESCRIPTION OF ITEM	FREQ/ MEASURE	2025 RATE	2026 RATE
	ii.	Guest Houses (4-9 Rooms)		300.00	300.00
	iii.	**Budget Hotels**			
		CAT A		320.00	320.00
	iv.	**Hostels (Private):**			
		CAT A - Above 50 Beds		1,750.00	1,750.00
		CAT B - 21-50 Beds		1,200.00	1,200.00
		CAT C - Up to 10 Beds		800.00	800.00
	v	**Nightclubs and Theatres**			
		CAT A - Grade 1		1,000.00	1,000.00
		CAT B - Grade 2		400.00	400.00
		CAT C - Grade 3		250.00	250.00
	vi	**Pub**		-	-
		CAT A - Grade 1		750.00	750.00
		CAT B - Grade 2		400.00	400.00
		CAT C - Grade 3		250.00	250.00
	vii	**Movie House**			
		CAT A - Grade 1		1,000.00	1,000.00
		CAT B - Grade 2		600.00	600.00
		CAT C - Grade 3		250.00	250.00
177		**Transport Unions (Lorry park Operations)**	Per Annum		
		Transport Unions (Lorry park Operations)		1,000.00	1,000.00
		Gaming machines-Chinese (Registration/BOP)	Per Annum	1,000.00	1,000.00
178		**Tyre/Battery Dealers – New**	Per Annum		
		CAT A - Wholesale		1,200.00	1,200.00
		CAT B - Retail		1,100.00	1,100.00
179		**Tyre/Battery Dealers – Used**	Per Annum		
		CAT A - Wholesale		1,100.00	1,100.00
		CAT B - Retail		170.00	170.00
		CAT C - Wayside		110.00	110.00
180		**TV & Radio Repairers**	Per Annum	50.00	50.00
181		**Vehicle – Driver's Registration**	Onetime Payment		
		Taxi Licence		10.00	10.00
		Trotro/Bus Licence		20.00	20.00
		Heavy Duty Licence		50.00	50.00
		Multi-Purpose Licence		40.00	40.00
		Car Rental Licence		30.00	30.00
		Wheel Cart Licence		10.00	10.00
		Tractor Licence		20.00	20.00
		Truck Vehicle Licence		40.00	40.00
		Tanker Vehicle Licence		50.00	50.00
		Earth/ Excavating / Levelling Machinery Licence		80.00	80.00
182		**Vehicle Stickers for Embossment**	Per Annum		
	i.	**General**			
		Taxi		10.00	10.00
		Heavy Duty		45.00	45.00
		Light Duty		40.00	40.00
		Multi-Purpose		30.00	30.00
		4 - Wheel Cart (Truck)		10.00	10.00
		1 & 2- Wheel Cart		10.00	10.00
		Tricycles/ Motorcycles (Per Unit)		10.00	10.00

MAIN ITEM	SUB-ITEM	DESCRIPTION OF ITEM	FREQ/ MEASURE	2025 RATE	2026 RATE
		Bicycle Per Unit)		7.00	7.00
	ii.	**Buses/Trotro**			
		46 Passengers and above		30.00	30.00
		34 - 45 Passengers		25.00	25.00
		24 - 33 Passengers		20.00	20.00
		8 - 23 Passengers		15.00	15.00
	iii.	**Trucks**			
		Articulator / Timber Trucks		50.00	50.00
		Cargo Trucks (Above 10 Tonnes)		40.00	40.00
		Cargo Trucks/Kia (Below 10 Tonnes)		23.00	23.00
		Tipper Trucks:			
		Up to 9.5 Cubic metres		75.00	75.00
		10 - 14 Cubic metres		140.00	140.00
		15 - 25 Cubic metres		210.00	210.00
	iv.	**Tankers**			
		1,100 - 1,500 Gallon Capacity		120.00	120.00
		2,000 - 2,500 Gallon Capacity		140.00	140.00
		3,000 - 7,000 Gallon Capacity		210.00	210.00
	vi.	**Bulldozers**			
		- D. 6		228.00	228.00
		- D. 7		280.00	280.00
		- D 8		340.00	340.00
		Dumper		230.00	230.00
		Excavator		280.00	280.00
		Flat Truck		400.00	400.00
	viii.	**Crane Mounted**			
		60 - 100 tonnes		63.00	63.00
		101 - 150 tonnes		80.00	80.00
		151 - 250 tonnes & Above		93.00	93.00
		Pavement Compactor		140.00	140.00
		Pavement Roller		140.00	140.00
		Low Loader		140.00	140.00
		Road Roller		140.00	140.00
		Tipping Trailer & Tractor		210.00	210.00
		Pay Loaders		140.00	140.00
		Small Track-excavators		210.00	210.00
		Large Track-excavators		240.00	240.00
		Vibrator Roller		140.00	140.00
		Wheel Loader		140.00	140.00
		Excavator Loader		140.00	140.00
		Wheel Tractor		140.00	140.00
		Air Compressor		140.00	140.00
		Static Roller (10-12)		140.00	140.00
		Plate Compactor		140.00	140.00
	ix.	Other Vehicles			
		Cesspit Emptier		240.00	240.00
		Hearse		140.00	140.00
		Towing Truck		100.00	100.00
		Tractors		140.00	140.00
		Roll-on Roll-off		50.00	50.00
183		**Warehouse (Private)**	Per Annum		

MAIN ITEM	SUB-ITEM	DESCRIPTION OF ITEM	FREQ/ MEASURE	2025 RATE	2026 RATE
	i.	**Customs Bonded Warehouse/Container Depot**			
		CAT 'A'		5,700.00	5,700.00
		CAT 'B'		5,200.00	5,200.00
		CAT 'C'		4,000.00	4,000.00
		CAT 'D'		3,300.00	3,300.00
	ii.	**Un-bonded Warehouse**			
		CAT A - 100m x 70m		8,200.00	8,200.00
		CAT B - 80m x 50m		4,000.00	4,000.00
		CAT C - 60m x 30m		2,000.00	2,000.00
		CAT D - Others		300.00	300.00
		Landfill Site Management		3,400.00	3,400.00
184		**Warehouse Charges (In The Market)**			
	i.	**Daily /Overnight Charges (Per head load)**		2.00	2.00
	ii.	**Monthly Charges**			
		General Charges (Per 17 square meters)		40.00	40.00
		Handling charges(Per tonne)		17.00	17.00
		Storage (Per tonne)		7.00	7.00
		Administrative charges (Per tonne)		7.00	7.00
	iii.	**Liquid oil (drums - Per head load)**			
		One (1) drum		8.00	8.00
		One (1) Jerri can		4.00	4.00
		Others (negotiable)			
185		**Warehouse Charges (Outside Market)**			
		CAT A - Up 5 Sq. metres	Per month	3,500.00	3,500.00
		CAT B - 6 to 10 Sq. metres	Per month	2,900.00	2,900.00
		CAT C - 11 to 15 Sq. metres	Per month	1,700.00	1,700.00
		CAT D - 16 to 20 Sq. metres	Per month	700.00	700.00
		CAT E - Above 20 Sq. metres	Per month	340.00	340.00
186		**Water (Borehole)**	Per Annum		
		CAT A - Exploration & Prospecting - (Large)		4,000.00	4,000.00
		CAT B - Exploration & Prospecting - (Small)		3,200.00	3,200.00
	i.	**Customs Bonded Warehouse/Container Depot**			
		CAT 'A'		5,700.00	5,700.00
		CAT 'B'		5,200.00	5,200.00
		CAT 'C'		4,000.00	4,000.00
		CAT 'D'		3,300.00	3,300.00
	ii.	**Un-bonded Warehouse**			
		CAT A - 100m x 70m		8,200.00	8,200.00
		CAT B - 80m x 50m		4,000.00	4,000.00
		CAT C - 60m x 30m		2,000.00	2,000.00
		CAT D - Others		300.00	300.00
		Landfill Site Management		3,400.00	3,400.00
187		**Waste Management**	Per Trip		
	A	**Dislodgement of Liquid Waste**		-	-
	i.	**Dislodging**		-	-
		CAT A - Dislodging (Domestic)		300.00	300.00
		CAT B - Dislodging (Commercial and Industrial undertaking)		700.00	700.00
		CAT C - Dislodging (Outside District Capital)		340.00	340.00
		CAT D - Dislodging (Outside District)		500.00	500.00
	ii.	**Tipping Fee (Liquid Waste)**		-	-

MAIN ITEM	SUB-ITEM	DESCRIPTION OF ITEM	FREQ/ MEASURE	2025 RATE	2026 RATE
		CAT A - Dislodging (Domestic)		30.00	30.00
		CAT B - Dislodging (Commercial and Industrial undertaking)		71.00	71.00
		CAT C - Dislodging (Outside District Capital)		40.00	40.00
		CAT D - Dislodging (Outside District)		45.00	45.00
	B	**Solid Waste Collection**			
		Road Block			
		CAT A - Collector Accesses	Per day	570.00	570.00
		CAT B - Local Accesses	Per day	230.00	230.00
188		**Windscreen Dealers**	Per Annum		
		CAT 'A'		300.00	300.00
		CAT 'B'		210.00	210.00
		CAT 'C'		110.00	110.00
189		**Windscreen Repairers**	Per Annum		
		CAT 'A'		140.00	140.00
		CAT 'B'		120.00	120.00
		CAT 'C'		75.00	75.00
190		**Wood Fuel**	Per Annum		
		CAT A - Charcoal Producers		170.00	170.00
		CAT B - Firewood Sellers (Large)		170.00	170.00
		CAT C - Firewood Sellers (Medium)		85.00	85.00
		CAT D - Firewood Sellers (Small)		35.00	35.00
		CAT E - Charcoal Sellers		35.00	35.00

HON. EDWARD SEKE
PRESIDING MEMBER

BERNARD K.P. SAKYIAMA
MUN. CO-ORD. DIRECTOR