

GUSHEGU MUNICIPAL ASSEMBLY
FEE FIXING RESOLUTION FOR 2021 FISCAL YEAR

IMPOSITION OF RATES AND FEE-FIXING RESOLUTION FOR 2021, GUSHEGU MUNICIPAL ASSEMBLY RESOLVED THAT BY VIRTUE OF PARTS FIVE (5) SECTION 144, OF THE LOCAL GOVERNMENT ACT 2016 (ACT 936) AND THE "GUIDELINES 2017 FOR CHARGING OF FEES FOR THE PROVISION OF SERVICES AND FACILITIES AND GRANTING OF LICENCES AND PERMITS BY METROPOLITAN/MUNICIPAL/DISTRICT ASSEMBLIES", THE FOLLOWING FEES BE CHARGED AND LEVIED BY THE GUSHEGU MUNICIPAL ASSEMBLY

Main Items	Sub Item	Description of Item	Frequency/ Measure	Municipal Upper Limit	Fee 2021 GHC
1		Basic Rates	Per annum	6.00	1.00
2		Property Rates			
		Residential Buildings	Per annum		20.00
		Commercial/Corporate Buildings	Per annum		50.00
		Sand Crate	Per annum		10.00
		Mud and Thatch	Per annum		5.00
3		<i>Special Rates</i>			
	i.	Bicycle Rate	Per annum	2.00	2.00
	ii.	Motorbikes	Per annum		5.00
	iii.	Motor Kings/Tricycles	Per annum		10.00
	iv.	Cattle Rates - Residents	Per annum	10.00	5.00
	v.	Cattle Rates - Aliens	Per annum	25.00	5.00
	vii.	Goats/Sheep Rates (Per animal)	Per annum	3.00	2.00
	viii.	Pig Rates	Per annum	10.00	2.00
<u>FEES</u>					
1		Conservancy			
	ii.	Assembly Operated			
		Public Toilet	Per Visit	1	0.30
		Public Urinals	Per Visit	0.5	0.20

2		<i>Environmental Health Inspection & Certificate fee</i>	Per annum		
	i.	Application Forms	Per form	6.00	6.00
	ii.	Suitability (Health) Certificates			
		CAT A – Hotels and Restaurants	Per annum	450.00	200.00
		CAT B -Chop & Drinking Bars	Per annum	150.00	50.00
		CAT C - Food Vendors	Per annum	90.00	30.00
3		<i>Export/ Conveyance</i>			
	i.	Animals			
		Cow/ Cattle	Per Animal	12.00	5.00
		Sheep, Goats, Pigs	Per Animal	6.00	2.00
		Bush Meat	Per Animal	3.00	2.00
		Smoked Fish /Meat	Per head load	3.00	2.00
		Birds (guinea fowl,chicken,dove)	Per bird	2.00	0.50
	ii.	Charcoal	Per bag	45.00	1.00
	iii.	Firewood			
		Articulator Truck	Per load	55.00	20.00
		Kia Truck	Per load	25.00	10.00
		Motor King	Per load	10.00	5.00
	iv.	Milled Foods			
		Corn dough	Per bag	6.00	1.00
		Cassava dough	Per bag	6.00	1.00
		Gari	Per bag	6.00	2.00
	v.	Stones, Quarry (Gravel Products)			
		Above 7 tonnes	Per load	35.00	15.00
		6 to 7 tonnes	Per load	25.00	10.00
		Up to 5 tonnes	Per load	15.00	5.00
	xii.	Sand including River & Sea sand			
		Above 7 Tonnes	Per load	35.0	10.00
		6 to 7 Tonnes	Per load	25.00	5.00
		Up to 5 Tonnes	Per load	15.00	5.00

	xiii.	Roots & Tuber			
		Yam (100 pcs)	Daily	10.00	2.00
		Yam Articulator	Per load	55.00	20.00
		Yam Kia Truck	Per load	20.00	10.00
		Yam Motor King	Per Load	10.00	5.00
		Cassava,Cocoyam,Potato	Per Maxi Bag	5.00	2.00
		Cassava,Cocoyam,Potato	Per Mini Bag	5.00	1.00
	xiv.	Palm Oil, Coconut Oil, Groundnut Oil	Per gallon (4.5 lts)	5.00	0.50
		Vegetable dealers	Per bag/basket/ crate	3.00	1.00
	xv.	Shea Nuts	Per Bag/Daily	27.00	1.00
	xvi.	Shea Butter	Per Bag/Daily	27.00	1.00
	xvii.	Sawn Wood Export			
		KIA Truck	Per Load	100.00	40.00
		Tipper Truck	Per Load	170.00	55.00
		Cargo Truck	Per Load	200.00	75.00
		Articulator Truck	Per Load	300.00	100.00
	xviii.	Off-Loading/ Landing Fees			
		CAT A - Articulator Truck	Per Load/Daily	250.00	50.00
		CAT B - Cargo trucks & Buses	Per Load/Daily	200.00	30.00
4		Lorry Park Fee			
	i.	Commercial Vehicles	Daily		
		Taxi/Hiring	Daily	4.00	2.00
		Mini Bus Up to 12-23 seater	Daily	5.00	5.00
		Bus/Kia Up to 24-33 seater	Daily	6.00	4.00
		Bus/Kia (33 seater +)	Daily	7.00	5.00
		Articulator truck	Daily	7.00	5.00

		Tipper truck	Daily	2.00	1.00
		Lorry park Overseer (Book men)	Daily	2.00	1.00
		Yellow Yellow (Tricycle)	Daily	1.00	1.00
		Motor King	Daily	1.00	1.00
5		Market	Per day/night		
		Market Tolls (Daily/Night Tolls)	Per day/night	2.00	0.50
6		Sale of Contract Documents			
		Class B (Mun./Dist.)			
	i.	<i>Goods & Services</i>	Per Document		
		CAT A - Above 400,000 (Approved by Regional Tender Review Committee)	Per Document		300.00
		CAT B - Above 400,000- 500,000 (Approved by Entity Tender Committee)	Per Document		250.00
		CAT C - Up to 50,000 (Approved by Entity Head)	Per Document		150.00
	ii.	Works			
		CAT A - Above 550,000 (Approved by Regional Tender Review Committee)	Per Document		300.00
		CAT B - Above 90,000- 550,000 (Approved by Entity Tender Committee)	Per Document		200.00
		CAT C - Up to 90,000 (Approved by Entity Head)	Per Document		150.00
7		Slaughter House			
		Slaughter of cow	Per Animal	30.00	2.00
		Slaughter of Sheep/Goat/Pig	Per Animal	12.00	1.00
8		Tanker Services			
		<i>Water Tanker Services</i>			
		Tractor Tanker Services (Water)	Daily		5.00
		Motor king	Daily		2.00

<u>FINES</u>					
1		Building Offences	Per Case		
	i.	Penalty for developing without permit	Per Case	50% of permit	50% of permit
	ii.	Penalty for Unauthorized Placements	Per Case	50% of permit	50% of permit
	iii.	Penalty for development in unauthorised places	Per Case	Surcharged based on cost of demolition	Surcharged based on cost of demolition
	iv.	Penalty for Violating "Stop-Work" Order	Per Case	50% of permit	50% of permit
	v.	Installation of Radio/Tv/Internet Services Providers/Communication Mast & others-Refusal to obtain permit	Per Case	50% of principal	50% of principal
2		Environmental Health/Safety/ Sanitation Offences	Per Case		
	i.	Defecating at unauthorized places	Per Case	90.00	30.00
	ii.	Urinating at unauthorized places	Per Case	20.00	6.00
	iii.	Selling at unauthorized places	Per Case	65.00	30.00
	iv.	Indiscriminate disposal/burning of refuse	Per Case		
		Commercial Area	Per Case	750.00	250.00
		Residential Area	Per Case	650.00	225.00
		Office Area	Per Case	540.00	180.00
		Disposal of waste into drains	Per Case	200.00	100.00
	v.	Weedy grounds			
		Business/Commercial premises	Per Case	2000.00	750.00
		Residential Premises	Per Case	450.00	150.00
	vi.	Refusal to pay for Environmental Health Permit		50% of the principal	0.00
	vii.	Cutting of trees without permit	Per Tree	45.00	100.00
3		Impounding-Stray Animals	Per animal/day		
	i.	Collection - Sheep/Goat/Pigs	Per animal/day	65.00	10.00

	ii.	Collection - Cow/Cattle	Per animal/day	100.00	30.00
	iii.	Feeding - Sheep/Goat	Per animal/day	20.00	10.00
	iv.	Feeding – Dogs	Per animal/day	45.00	20.00
	v.	Feeding - Cow/Cattle	Per animal/day	120.00	20.00
4		Miscellaneous Offenses			
	i.	Removal/ Destruction/Defacing of Street Name Signage		120% of replacement cost	120% of replacement cost
	ii.	Destruction of Street Light Poles/other road furniture		120% of replacement cost	120% of replacement cost
	iii.	Posting of bills at unauthorised places		120.00	100.00
	v.	Failure to pay Business Operating Permit		30% of amount owed	30% of amount owed
	vii.	Transfer of stalls/stores without Assembly approval		750.00	250.00
	viii.	Unauthorized Chain Saw Operators	Per Operator		500.00
5		Retrieval of seized Tools/Machinery (For Various Offences)	Per Case		
		1st Time	Per Case	130.00	90.00
		2nd Time	Per Case	250.00	170.00
		3rd Time	Per Case	380.00	250.00
6		Unauthorised Diversion			
	i.	Channelling of sewage waste into drains	Per Case	7,000.00	3,500.00
<u>LICENCES</u>					
1		Smoke Weavers & Sellers	Per Annum		
		CAT D - Weavers & Sellers (Medium)	Per Annum	200.00	60.00
		CAT E - Weavers Only (Medium)	Per Annum	100.00	40.00
		CAT F - Sellers Only (Medium)	Per Annum	150.00	50.00
		CAT G - Weavers & Sellers (Small)	Per Annum	90.00	30.00

		CAT H - Weavers Only (Small)	Per Annum	75.00	30.00
		CAT I - Sellers Only (Small)	Per Annum	70.00	30.00
2		Agro Chemical/Farm Inputs Dealers	Per Annum		
		CAT G – Distributors	Per Annum	250.00	85.00
		CAT H – Retailers	Per Annum	225.00	50.00
3		Akpeteshie (Liquor) Dealers	Per Annum		
	i.	<i>Manufacturers (Distillers)</i>			
		CAT B - Medium Scale	Per Annum	200.00	80.00
		CAT C - Small Scale	Per Annum	100.00	40.00
	ii.	<i>Distributors</i>			
		CAT B - Medium Scale	Per Annum	150.00	80.00
		CAT C - Small Scale	Per Annum	75.00	70.00
	iii.	<i>Home Based/Farm Site</i>			
		CAT A - Pito (daily brewing)	Per Annum	75.00	5.00
		CAT B - Palm Wine Tappers	Per Annum	50.00	5.00
4		Aluminium Fabricators (Doors/Windows)	Per Annum		
		CAT C - Small Scale	Per Annum	1000.00	200.00
		CAT D – Others	Per Annum	500.00	100.00
		Aluminium Pot Dealers ('Dadesen')			
		CAT A – Manufacturers	Per Annum	200.00	75.00
		CAT C - Retailers	Per Annum	113.00	37.50
5		Art Gallery	Per Annum		
		CAT A - Own Facility with multi-services	Per Annum	300.00	100.00
		CAT B - Own Facility with limited-services	Per Annum	200.00	80.00
		CAT C - Own Facility only	Per Annum	200.00	60.00
		CAT D - Rented Space	Per Annum	150.00	50.00
6		Art & Handicraft Dealers	Per Annum		
		CAT D - Producers (Medium)	Per Annum	450.00	150.00
		CAT E - Producers (Small)	Per Annum	200.00	75.00
		CAT F - Retailers Only	Per Annum	350.00	125.00

		CAT G - Container/Kiosk	Per Annum	300.00	100.00
		CAT H - Table Top	Per Annum	150.00	50.00
7		Artisans (Self Employed)	Per Annum		
		Masons, Carpenters, Plumbers, Electricians, Painters, Steel Benders, Tile Layers etc	Per Annum	200.00	20.00
8		Auto Mechanics/Electricians/Sprayers Etc	Per Annum		
	i.	<i>Arc Welders</i>			
		CAT A - Fuel and Water Tankers; Truck Builders	Per Annum	450.00	130.00
		CAT B - Light vehicle repairs, Container Shops and Iron Gates	Per Annum	225.00	100.00
	ii.	<i>Auto Electricians</i>			
		CAT A - With Battery Charging	Per Annum	100.00	20.00
		CAT B - Without Battery Charging	Per Annum	75.00	10.00
	iii.	<i>Auto Mechanics</i>			
		CAT A - Heavy Duty Earthmoving Equipment	Per Annum	350.00	125.00
		CAT B - Heavy Duty Trucks	Per Annum	200.00	75.00
		CAT C - Light Duty Trucks (3 to 5 tonnes)	Per Annum	150.00	50.00
		CAT D - Light Duty Vehicles (Below 3 tonnes)	Per Annum	90.00	30.00
	iv.	<i>Vulcanisers</i>			
		CAT A - Tyre Repairs, Wheel Balancing, Aligment and Washing Bay	Per Annum	150.00	50.00
		CAT B - Tyre Repairs, Wheel Balancing and Alignment	Per Annum	100.00	40.00
		CAT C - Wheel Balancing and Alignment	Per Annum	75.00	30.00
		CAT D - Tire Repairs only	Per Annum	60.00	20.00
	v.	<i>Multiple Services Providers for Auto Works</i>	Per Annum	150.00	50.00
9		Barbering Shop (floor space and number of points)	Per Annum		
		CAT B - Medium Shop (3-5 points)	Per Annum	100.00	63.00

		CAT C - Small Shop (1-2 points)	Per Annum	90.00	20.00
		CAT E - Barbering accessory shop	Per Annum	90.00	60.00
10		Bakeries	Per Annum		
		CAT B - Medium Scale	Per Annum	300.00	65.00
		CAT C - Small Scale	Per Annum	150.00	50.00
11		Beer/Wine/Spirits/Soft Drinks Sales	Per Annum		
		CAT B – Wholesale	Per Annum	1,500.00	300.00
		CAT C - Retail	Per Annum	1,000.00	50.00
12		Bicycles/Tricycles/Motorcycles Dealers	Per Annum		
		CAT C - Sales Outlets (Small-Medium)	Per Annum	450.00	100.00
		CAT D - Tricycles Only	Per Annum	300.00	75.00
		CAT E - Bicycles Only	Per Annum	225.00	50.00
13		Bicycles/Tricycles/Motorcycles and Parts Sales	Per Annum		
		CAT A - Multiple Products	Per Annum	250.00	50.00
		CAT B - Motorcycle/Tricycle with Parts	Per Annum	225.00	40.00
		CAT C - Motorcycle/Tricycles	Per Annum	188.00	30.00
		CAT D - Bicycle with Parts	Per Annum	150.00	20.00
		CAT E – Bicycles	Per Annum	100.00	10.00
14		Bicycle Tricycle/ Motorcycle Repairers	Per Annum		
		CAT A - Tricycle/ Motorcycle	Per Annum	60.00	20.00
		CAT B – Bicycle	Per Annum	15.00	5.00
15		Bill Boards/Outdoor Adverts	Depends on class of access		0.00
	i.	<i>Bill Boards (e.g. Road Arches, Unipole spectacular, LEDs, Building wrap or Wall Drape signs, Vehicular Adverts, Banners)</i>			
		CAT A - Class A1 (Along First Class Accesses)			300.00
		CAT B - Class A2 (Along Second Class Accesses)			200.00
		CAT C - Class A3 (Along Third Class Accesses)			100.00

	ii.	Lamp post Advertisement (Street Light Poles)	Per Annum	340.00	50.00
	iii.	Posters	Per Day	9.00	2.00
	iv.	Structures on Designated Spectacular Sites		Fee Based on a Bid/Auction Process	
16		Blacksmith	Per Annum	100.00	20.00
17		Blacks and Concrete Producers	Per Annum		
		CAT B - Large Scale	Per Annum	750.00	30.00
		CAT C - Medium Scale	Per Annum	650.00	20.00
		CAT D - Small Scale	Per Annum	500.00	10.00
18		Book, Stationery, Office Equipment, Computer & Accessory, etc. Shops	Per Annum		
		CAT E - Book Shops, Stationeries	Per Annum	1,500.00	500.00
		CAT F - Stationeries, Office Equipment	Per Annum	1,000.00	375.00
		CAT G - Medium size of CAT E	Per Annum	600.00	50.00
		CAT H - Office Equipment Only	Per Annum	500.00	40.00
		CAT I - Stationery Only	Per Annum	350.00	20.00
		CAT J - Books Only	Per Annum	150.00	10.00
		CAT K - Table Top/Truck Pusher	Per Annum	75.00	5.00
19		Bolt and Knot Dealers	Per Annum		
		CAT A – Shop	Per Annum	100.00	20.00
		CAT B - Table Top	Per Annum	90.00	10.00
20		Boutiques	Per Annum		
		CAT C - Small Scale		500.00	50.00
		CAT E - Neighbourhood Boutiques		100.00	20.00
21		Building Materials(Distributor/ Wholesaler)	Per Annum		
		CAT B - Medium Scale hardware		1,500.00	400.00
		CAT C - Small Scale hardware		1,200.00	100.00
22		Building Material Dealers – Finishing	Per Annum		
		CAT A - Large Scale	Per Annum	450.00	150.00
		CAT B - Medium Scale	Per Annum	350.00	125.00

		CAT C - Small Scale (Containers/ Kiosk)	Per Annum	250.00	50.00
23		Business Centres	Per Annum		
		CAT D - Internet, Word Processing, Printing and Copying Services plus below 11 Work stations	Per Annum	200.00	50.00
		CAT E - Secretarial Services (Word Processing, Printing and Copying Services)	Per Annum	150.00	50.00
24		Car Washing Bay	Per Annum		
		CAT D - Manual Washing (Medium)	Per Annum	253.00	85.00
		CAT E - Manual Washing (Small)	Per Annum	200.00	20.00
25		Carpentry Workshops	Per Annum		
		CAT A - All Works	Per Annum	500.00	50.00
		CAT B - Furniture (plus upholstery - Medium)	Per Annum	200.00	40.00
		CAT C - Furniture (plus upholstery - Small)	Per Annum	150.00	35.00
		CAT D - Furniture Only	Per Annum	90.00	30.00
		CAT E - Minor Works	Per Annum	60.00	20.00
26		Casino/ Betting Companies	Per Annum		
		CAT 'C'		2,500.00	600.00
		CAT 'D'		1,500.00	300.00
27		Contracted Caterers(e.g. School Feeding)	Per Annum		
		CAT B - Above 500 to 1,000 pupils		400.00	100.00
		CAT C - Up to 500 pupils		300.00	100.00
28		Ceremonial Hiring Services	Per Annum		
		CAT C – Canopies,chairs,tables		450.00	50.00
		CAT G – Spinners (small)		90.00	90.00
		CAT I – Musical/Dance groups		250.00	50.00
28		Coffin Dealers	Per Annum		50.00
		CAT C - Manual (Manufacture & Sale)	Per Annum	250.00	50.00
		CAT D - Sales Outlets	Per Annum	100.00	20.00

29		Cold Storage Facilities	Per Annum		
	i.	<i>Non-Importers with Containerised Cold Storage Facilities (Local)</i>	Per Annum	300.00	100.00
		CAT D - Deep freezer	Per Annum	90.00	30.00
30		Commercial Houses/Departmental Stores	Per Annum		
		CAT F - Small Supermarkets		2,000.00	100.00
		CAT G - Neighbourhood Shops		750.00	50.00
		CAT H - Containers/Small Shops		300.00	20.00
31		Communication Mast Operating Licence			
		CAT A - 1-10 Masts	Per Annum/Per Mast	1,600.00	1,600.00
32		Computer/Accessories/ Office Equipment Repairs	Per Annum		
		CAT C - Small Scale		200.00	20.00
33		Condiments/Confectioneries (e.g. Biscuits, toffees and spices)	Per Annum		
		CAT B – Retail	Per Annum	200.00	60.00
		CAT C - Table Top	Per Annum	75.00	25.00
34		Console (consul) Games Operators	Per Annum		
		CAT ‘B’		3,300.00	500.00
		CAT ‘C’ (Roving)		600.00	200.00
35		Contractors/Suppliers (Registration)	Onetime		
	A.	<i>CAT A - Roads and Bridge Works</i>			0.00
	i.	Class A			0.00
		A1	Onetime	1,575.00	500.00
		A2	Onetime	1,300.00	500.00
		A3	Onetime	750.00	500.00
		A4	Onetime	450.00	300.00
	II.	Class B			
		B1	Onetime	1,575.00	500.00
		B2	Onetime	1,300.00	500.00

		B3	Onetime	750.00	500.00
		B4	Onetime	400.00	300.00
	III.	Class S			
		S1	Onetime	1,125.00	500.00
		S2	Onetime	750.00	500.00
		S3	Onetime	375.00	300.00
		S4	Onetime	225.00	200.00
	B	CAT B- Building/Civil Works			
	i.	Class D			
		D1	Onetime	1,125.00	500.00
		D2	Onetime	600.00	500.00
		D3	Onetime	300.00	300.00
		D4	Onetime	150.00	100.00
	ii.	Class K			
		K1	Onetime	1,350.00	500.00
		K2	Onetime	900.00	500.00
		K3	Onetime	375.00	200.00
		K4	Onetime	300.00	100.00
	C.	CAT C - Electrical Works			
		Class E			
		E1	Onetime	270.00	80.00
		E2	Onetime	180.00	60.00
		E3	Onetime	90.00	30.00
	D.	CAT D - Plumbing Works (Class G)			
		CAT A - G1	Onetime	335.00	80.00
		CAT B - G2	Onetime	90.00	30.00
		CAT C - G3	Onetime	45.00	15.00
	E.	All Other Contractors	Onetime	250.00	100.00
36		Contractors' Licence (Renewal)	Per Annum		
	A.	<i>CAT A - Roads and Bridge Works</i>			
	i.	Class A			
		A1	Per Annum	937.00	100.00

		A2	Per Annum	625.00	100.00
		A3	Per Annum	375.00	100.00
		A4	Per Annum	225.00	75.00
	ii.	Class B			
		B1	Per Annum	937.00	100.00
		B2	Per Annum	625.00	100.00
		B3	Per Annum	375.00	100.00
		B4	Per Annum	225.00	100.00
	iii.	Class S			
		S1	Per Annum	562.00	100.00
		S2	Per Annum	375.00	100.00
		S3	Per Annum	187.00	100.00
		S4	Per Annum	112.00	100.00
	B.	CAT B - Building/Civil Works			
	i.	Class D			
		D1	Per Annum	562.00	100.00
		D2	Per Annum	300.00	100.00
		D3	Per Annum	150.00	100.00
		D4	Per Annum	75.00	50.00
	ii.	Class K			
		K1	Per Annum	600.00	100.00
		K2	Per Annum	450.00	100.00
		K3	Per Annum	187.00	63.00
		K4	Per Annum	150.00	50.00
	C.	CAT C -Electrical Works			
	iii.	Class E			
		E1	Per Annum	120.00	100.00
		E2	Per Annum	93.00	31.00
		E3	Per Annum	45.00	15.00
	D.	CAT D - Plumbing Works (Class G)			
		CAT A - G1	Per Annum	180.00	60.00
		CAT B - G2	Per Annum	45.00	15.00

		CAT C - G3	Per Annum	14.00	6.00
	E.	All Other Contractors	Per Annum	120.00	60.00
37		Cosmetic/Personal Care/Hair Product Sales	Per Annum		
		CAT A - Wholesale and Retail	Per Annum	1,500.00	100.00
		CAT B - Wholesale Only	Per Annum	1,000.00	100.00
		CAT C - Retail	Per Annum	450.00	30.00
		CAT D - Table top	Per Annum	90.00	20.00
38		Dressmakers/Tailors (Non-Industrial)	Per Annum		
		CAT B - Medium Scale	Per Annum	90.00	30.00
		CAT C - Small Scale	Per Annum	75.00	20.00
39		Educational Institutions – Private	Per Annum		
	i.	<i>Pre-school Facilities</i>			
		CAT A - Day Care/Crèche/Nursery/KG/ pre school	Per Annum	1,650.00	300.00
		CAT B - Day Care/Crèche/Nursery/KG middle Class	Per Annum	550.00	250.00
		CAT C - Day Care/Crèche/Nursery	Per Annum	350.00	200.00
		CAT D - Day Care/Crèche	Per Annum	300.00	100.00
		CAT E - Day Care or Crèche or Nursery or KG only	Per Annum	150.00	100.00
	ii.	<i>Primary Schools/Junior High Schools</i>			
		CAT 'A'	Per Annum	2,500.00	500.00
		CAT 'B'	Per Annum	1,650.00	400.00
		CAT 'C'	Per Annum	300.00	200.00
		CAT 'D'	Per Annum	200.00	100.00
	iii.	Tertiary Schools			
		CAT A - Degree and above	Per Annum	4,950.00	3,505.00
		CAT B – Diploma	Per Annum	2,700.00	2,224.00
		CAT C – Certificates	Per Annum	2,250.00	2,000.00
40		Electrical Appliances	Per Annum		

		<i>New & Second-hand</i>			
		CAT C - Retailers (Large)	Per Annum	1,500.00	750.00
		CAT D - Retailers - (Small)	Per Annum	800.00	100.00
		CAT E - Table Top	Per Annum	120.00	50.00
41		Electronic/Home Appliances/Shop	Per Annum		
		<i>New & Second-hand</i>			
		CAT E - Retailers (Shops and Containers -Large)	Per Annum	2,000.00	600.00
		CAT F - Retailers (Shops and Containers -Small)	Per Annum	1,350.00	450.00
		CAT G - Retailers (Table Top- Large)	Per Annum	900.00	100.00
		CAT H - Retailers Table Top - Small)	Per Annum	450.00	50.00
42		Electronic Media (Radio) Operators			
		CAT C - District	Per Annum	2,000.00	200.00
		CAT D - Community	Per Annum	750.00	100.00
		CAT E - Information Centres (Urban)	Per Annum	200.00	50.00
		CAT F - Information Centres (Rural)	Per Annum	150.00	20.00
43		Fabric Dealers – Sales			
		CAT C - Wholesale	Per Annum	350.00	125.00
		CAT D - Retail	Per Annum	200.00	60.00
		CAT E - Table Top	Per Annum	75.00	25.00
44		Financial Institution (Banking)	Per Annum		
		CAT D - Branch/District Office	Per Annum	11,250.00	3,500.00
		CAT E - Agency Office	Per Annum	4,500.00	2,000.00
		CAT F - Rural Bank	Per Annum	5,500.00	1,500.00
45		Financial Institutions (Non-Banking)	Per Annum		
	i.	<i>Micro-Finance Institutions</i>			5,00.00
		Savings and Loans Company			
		CAT C - Branch Office	Per Annum	1,350.00	300.00
		CAT D - Collection Points	Per Annum	550.00	100.00

		Mobile Money			
		CAT 'A'	Per Annum	350.00	100.00
		CAT 'B'	Per Annum	200.00	50.00
46		Hair & Beauty Service Providers	Per Annum		
		CAT D - Big Salon		200.00	50.00
		CAT E - Small Salon		100.00	30.00
		CAT F - Braiding and Weaving Only		450.00	20.00
		CAT G - Braiding Only		150.00	10.00
47		Hawkers Licence	Per Month		
		CAT A - Barbers	Per Month	7.00	3.00
		CAT B - Used Shoe Sellers	Per Month	9.00	3.00
		CAT C - Used Clothe Sellers	Per Month	9.00	3.00
		CAT D - Herbal Medicine Sellers	Per Month	5.00	2.00
		CAT E - Watch/Necklace Sellers	Per Month	7.00	3.00
		CAT F - Confectionary Sellers	Per Month	5.00	2.00
		CAT G - Cloth and Material Sellers	Per Month	11.00	4.00
		CAT H - Leather Product Sellers	Per Month	5.00	2.00
		CAT I - Foodstuff Sellers	Per Month	5.00	2.00
		CAT J – Others	Per Month	5.00	2.00
48		Leather Works	Per Annum		
		CAT D – Repairers	Per Annum	75.00	25.00
49		Lottery Business Operators	Per Annum		
		CAT C - Lotto Receiver	Per Annum	600.00	50.00
50		Milling Businesses	Per Annum		
		CAT B- 2 to 3 machine		90.00	60.00
		CAT C - 1 Machine Only		30.00	30.00
51		Mineral Water Producers/Distributors	Per Annum		
		CAT C - Sachet Water		750.00	250.00
52		Health Facilities – Private	Per Annum		
	i.	<i>Maternity Homes</i>			0.00
		CAT A - General Services	Per Annum	300.00	200.00

		CAT B - Midwifery Services	Per Annum	160.00	110.00
	ii.	<i>Licenced Herbal Medicine Units</i>			
		CAT D - Clinic Only (Local)	Per Annum	900.00	126.00
		CAT E - Medicine Producers Only (Local)	Per Annum	850.00	126.00
		CAT F - Herbal Shops (Local)	Per Annum	350.00	126.00
		CAT G - Shop on wheel (Mobile)	Per Annum	550.00	126.00
53		Fishing nets and Accessories dealers	Per Annum		
		CAT A - Large Scale	Per Annum	350.00	75.00
		CAT B - Medium Scale	Per Annum	300.00	50.00
		CAT C - Small Scale	Per Annum	60.00	25.00
53		Mattress/Foam Product dealers	Per Annum		
		CAT C – Retailers (medium scale)	Per Annum	450.00	100.00
		CAT D – Retailers (small scale)	Per Annum	250.00	50.00
54		Medical Laboratories	Per Annum		
		CAT- A General Services	Per annum	1,500.00	500.00
		CAT – B Specialised Services	Per annum	850.00	400.00
		CAT – C Ordinary services	Per annum	450.00	300.00
54		Media Houses/ Soccer Centres	Per Annum		
		CAT A - Large Scale		1,700.00	100.00
		CAT B - Medium Scale		900.00	75.00
		CAT C - Small Scale		90.00	30.00
55		Mobile Phone & Accessories Sales/Assembling/Repairs	Per Annum		
		CAT C - Retail/Repairs	Per Annum	450.00	40.00
		CAT D - Retail Only	Per Annum	250.00	30.00
		CAT E - Repairs Only	Per Annum	200.00	20.00
		CAT F - Repairs Only (Small)	Per Annum	130.00	10.00
56		Mobile Phone Recharge Cards Sellers	Per Annum		
		CAT A - Distribution/Retail	Per Annum	450.00	30.00
		CAT B - Distribution Only	Per Annum	350.00	30.00
		CAT C – Retail	Per Annum	75.00	20.00
57		Non-Governmental Institutions Registration	One Time payment		

		CAT B - Local NGOs/CSOs	One Time payment	300.00	100.00
		CAT C - Community CSOs/CSOs	One Time payment	100.00	50.00
58		Non-Governmental Institutions (Renewal)	Per Annum		
		CAT B - Local NGOs/CSOs	Per Annum	150.00	50.00
		CAT C - Community NGOs/CSOs	Per Annum	75.00	25.00
59		Pharmaceutical Companies	Per Annum		
		CAT C - Pharmacy/Chemist Shop (Large)		1,500.00	500.00
		CAT D - Pharmacy/Chemist Shop (Medium)		750.00	300.00
		CAT E - Licensed Chemical Shop		540.00	100.00
60		Photographers / Video Operators	Per Annum		
		CAT E - Individual video and photography operators		90.00	30.00
61		Plastic Product Sales	Per Annum		
		CAT E - Retail (Small)		75.00	20.00
		CAT F - Polyethylene Sellers		50.00	15.00
62		Quarry/Sand Operators	Per Annum		
		CAT C - Sand Winning	Per Annum	450.00	150.00
63		Refrigerator/Air Condition Mechanics	Per Annum		
		CAT 'A'	Per Annum	450.00	30.00
		CAT 'B'	Per Annum	350.00	30.00
64		Registration of Associations	Per Annum	250.00	25.00
65		Scrap Metal Dealers	Per Annum		
		CAT B - Medium Scale (Depot)	Per Annum	1,600.00	300.00
		CAT C - Small Scale (Collection Points)	Per Annum	550.00	100.00
66		Service/Filling Stations	Per Annum		
		CAT C - Fuel Only		3,500.00	1,250.00
		CAT D - Surface Tank Points		550.00	150.00
67		Spare Parts Sales Outlets (New)	Per Annum		
		Category C - Retailers (Medium)	Per Annum	200.00	60.00

		Category D - Retailers (Small)	Per Annum	113.00	30.00
68		Spare Parts Sales Outlets (Second Hand)	Per Annum		
		CAT C - Retailers (Medium)	Per Annum	200.00	60.00
		CAT D - Retailers (Small)	Per Annum	113.00	38.00
		CAT E - Kiosk/Table Top	Per Annum	75.00	25.00
69		Timber Products Retail Outlets	Per Annum		
		CAT B - Medium scale	Per Annum	550.00	100.00
		CAT C - Small scale	Per Annum	350.00	50.00
70		Tourism Licenced Facilities	Per Annum		
	A.	<i>Accommodation Facilities</i>			
	i.	Guest Houses (4-9 Rooms)	Per Annum	550.00	100.00
	ii	Guset Houses (10-20 Rooms)	Per Annum	750.00	150.00
	B.	<i>Eating/Catering Houses</i>	Per Annum		
	i.	Informal Catering Services			
	-	Traditional Catering Establishment (Chop Bars)			
		CAT A - Grade 1	Per Annum	450.00	50.00
		CAT B - Grade 2	Per Annum	100.00	25.00
	-	Drinking Bars			
		CAT A - Grade 1	Per Annum	750.00	50.00
		CAT B - Grade 2	Per Annum	350.00	25.00
	-	Local Fast Food Vendors			
		CAT A - Grade 1	Per Annum	275.00	20.00
		CAT B - Grade 2	Per Annum	100.00	15.00
71		Transport Unions (Lorry Park Operations)	Per Annum		
		CAT A	Per Annum	2,000.00	100.00
		CAT B	Per Annum	1,300.00	80.00
		CAT C	Per Annum	900.00	50.00
72		TV & Radio Repairer	Per Annum	90.00	20.00
73		Vehicle – Driver’s Registration	Onetime Payment		
		Taxi Licence	Onetime Payment	25.00	8.00

		Trotro/Bus Licence	Onetime Payment	35.00	13.00
		Tractor Licence	Onetime Payment	45.00	15.00
		Truck Vehicle Licence	Onetime Payment	75.00	25.00
		Tanker Vehicle Licence	Onetime Payment	75.00	25.00
<u>PERMITS</u>					
		Building Plans and Permits	Per Project		
1		Jacket/Application Forms	Per form	60.00	60.00
2		Building Processing Fee (Non-Refundable Deposit)			
	i.	<i>Residential</i>			
	-	General residential development (1 storey)	Per Project	240.00	100.00
	-	2 storey residential development	Per Project	300.00	200.00
	-	3 storey residential development (below a gross floor area of 450m2)	Per Project	320.00	300.00
	-	3 storey and above residential development (Above gross floor area of 450m2)	Per Project	420+ 30% of 420 per gross floor area of 450m2	300.00
	-	Apartment	Per Unit	300.00	50.00
	ii.	<i>Commercial</i>			
	-	Filling Station		1,300.00	1,000.00
	-	Shops			
		Up to 2 storey shops development		250.00	50.00
		Shops development (below a gross floor area of 450m2)		300.00	80.00
		Shops development (above gross floor area of 450m2)		400+ 30% of 400 per gross floor area of 450m2	0.00
	-	Hotels			
		2 storey Hotel building		550.00	350.00
		3 Storey Hotel building		650.00	450.00

	-	Restaurants			
		Single storey restaurant		400.00	80.00
		2 storey restaurant		500.00	150.00
		3 storey restaurant		600.00	200.00
	-	Banking Hall			
		1 storey Banking hall		550.00	200.00
		2 storey Banking hall		750.00	250.00
		3 storey Banking hall		1000.00	375.00
	-	Telecommunication Mast		6,500.00	6,500.00
	iii.	<i>Civic & Cultural</i>			
	-	Offices			
		Up to 2 storey office		450.00	150.00
	-	Churches/mosque		200.00	50.00
		1 storey church/mosque		350.00	100.00
	iv.	<i>Factories/Industrial Building</i>			
	-	Factories			
		1 storey factory		350.00	100.00
		Up to 2 storey factory		700.00	250.00
	v.	<i>Temporary Structures</i>		120.00	60.00
3		Permit Charges			
	i	Building/Permanent Structure	Cost of construction	0.30%	0.30%
	ii.	Demolishing Permit	Per case	900.00	600.00
		Fence Wall Permit (only)	Per metre	10.00	7.00
	iii.	Mast Permit (Installation)	One Time payment	18,000.00	15,000.00
	A.	Building Permit Renewal (upon expiration of original permit/extension of time)			
	i	Residential		350.00	125.00
	ii	Commercial		1,000.00	375.00
	iii	Factories/ Industrial		1,500.00	500.00
	iv	Civic & Cultural		3,000.00	1000.00
	V	Renewal for Temporal Structures		130.00	45.00

	B.	Temporary Structure Permit (Constructional Site)			
		Industrial/Commercial Properties/Office		320.00	105.00
		Mixed Use		200.00	75.00
		Residential		130.00	45.00
	C.	Other Temporary Structures Permit (Provisional Site)			
		Container /Sealed Metal		450.00	150.00
		Container (Fabricated Metals)		200.00	75.00
		Sheds		150.00	50.00
		Wooden Kiosks		100.00	38.00
RENT					
1		Hiring of Assembly Facilities	Per Day		
	i.	CAT B - Assembly Conference Hall with public address system	Per Day	550.00	250.00
	ii.	CAT C - Community Centres	Per Day	270.00	180.00
	iii.	CAT D - Sub-district/Halls(PWD HALL)	Per Day	180.00	100.00
2		Market	Per Month		
	i.	<i>Stores</i>			
		CAT A - In CBD (Central Business District)	Per Month	200.00	10.00
		CAT B - Satellite Markets	Per Month	130.00	6.00
		CAT C - Outside CBD	Per Month	90.00	5.00
	ii.	<i>Stalls</i>			
		CAT A - In CBD	Per Month	9.00	5.00
		CAT B - Satellite Market	Per Month	7.00	5.00
		CAT C - Outside CBD	Per Month	5.00	4.00
	iii.	<i>Sheds</i>			
		CAT A - In CBD	Per Month	7.00	5.00
		CAT B - Satellite Markets	Per Month	5.00	4.00
		CAT C - Outside CBD	Per Month	4.00	2.00
3		Official Residence			

		Management /Senior Staff Quarters (Bungalow, 3bedroom and above)	Per Month	10% of Gross Salary	12.50
		Junior Staff Quarters/Semi-detached (2 bedroom)	Per Month	10% of Gross Salary	8.30
		Transit Quarters/Guest House	Per Month	10% of Gross Salary	6.25
INVESTMENT					
1		Transport			
		Hiring of Tipper Truck	Per Trip		600.00
		Grader Services	Per Day		600.00

DECLARATION

1. The notice constitutes the effective making and levying of such rates, fees, licences and rent as from the date of publication. It shall be the duty of every person liable to pay the amounts thereof at the offices of the Assembly on or before 31st December, 2021 unless such a person has paid to a collector or other authorized persons.
2. Any person who without lawful justification or excuse, the proof of which shall be on him/her refuse or wilfully neglect to pay any levy payable by him/her on or before the date on which it is payable, shall be guilty of an offence and liable to summary conviction to a fine determined by a law court or imprisonment for a term not exceeding one year or both. Any person so convicted shall be ordered by the court to pay the levy.
3. Any person who makes false statement with regard to his/her liability, shall be guilty of an offence and liable to summary conviction to a fine determined by a law court or imprisonment for a term not exceeding one year or both.
4. Any person not authorized by the Municipal Assembly to collect or who attempts to collect any rates/fees/licences shall be guilty of an offence and liable to summary conviction to a fine determined by a law court or imprisonment for a term not exceeding one year or both. Made and approved at the meeting of the Gushegu Municipal General Assembly, 22nd October, 2020 in the Municipal Assembly Hall.

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PRESIDING MEMBER

(HON. ROBERT DAWUNI)

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MUNICIPAL COORDINATING DIRECTOR

(ABDUL-RAZAK YAKAH)