

COST OF DOING BUSINESS IN GHANA

REGISTRATION/INCORPORATION OF COMPANIES AND REGISTRATION OF INVESTMENTS

INTRODUCTION

With the dynamics of the global business community changing, it has become imperative for emerging economies to do more to benefit from this modern trend. Most African countries are pitching camp with international business blocks to benefit heavily from available funds and resources. With the International Monetary Fund (IMF) deciding to add the Chinese RMB to the currency reserve basket, this will open up billions of funds to emerging market.

As the second largest economy in West Africa with a stable political environment, Ghana must take advantage of these opportunities to help close the gap between its deficits in infrastructure, health, education, technology and the social welfare of its populace.

Making documents available to potential investors is a strategic way of selling the business opportunities available in this country and as part of our mandate to attract investors into the country, the Ghana Free Zones Authority provides these important details as a hallmark of our hand holding services to potential investors.

NB:

Dollar Rate: \$1: ₵5.95

Dollar to Cedi and Cedi to Dollar equivalent is subject to change.

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REGISTRAR GENERAL'S DEPARTMENT (RGD)

REGISTRATION/INCORPORATION OF COMPANIES AND REGISTRATION OF INVESTMENTS

NAME OF ORGANIZATION	TYPE OF SERVICE	FEES (IN GHANA CEDIS) (GH¢)	EQUIVALENT IN US DOLLARS
REGISTRAR- GENERAL'S DEPARTMENT	REGISTRATION OF BUSINESS		
	1. Limited Liability	230	39.18
	2. Limited by Guarantee	270	46.46
	3. Commencement	Filing Fee - 100 + 0.5% of stated capital)	
	BUSINESS NAMES		
	1. Sole Proprietor	60	10.22
	2. Partnerships	160	27.3
	3. Subsidiary (Sbn)	60	10.22
	4. External company	5,040	858.6
	FILING FOR CHANGE OF NAME CERTIFICATE		
	1. Limited Liability	110	18.74
	2. Business Names	25	4.3
	3. Subsidiary	25	4.3
	4. Partnerships	100	17.04
	ANNUAL RETURNS		
	1. Limited Liability	50	8.52
	2. Limited by Guarantee	50	8.52
	3. Partnerships	50	8.52
	4. External Company	2,520	429.3
	RENEWAL OF BUSINESS		
1. Business Names (Sole Proprietor/Subsidiary)	25	4.3	
2. Limited Liability	50	8.52	
3. Partnership	50	8.52	

GHANA FREE ZONES AUTHORITY (GFZA)

NAME OF ORGANIZATION	TYPE OF SERVICE	FEES (IN GHANA CEDIS) (GH¢)	EQUIVALENT IN US DOLLARS
GHANA FREE ZONES AUTHORITY	Application Forms	1,190	200
	Licensing Fees:		
	- Developer	29,750	5000
	- Manufacturing	17,610	3000
	- Service	23,480	4000
	- Commercial	58,700	10,000
	ANNUAL RENEWAL FEES		
	-Developer	23,800	4,000
	- Manufacturing	14,875	2,500
	- Service	17,850	3,000
	- Commercial	29,750	5,000
	RESIDENCE PERMIT/PERSON		
	1 st Year	2,677.5	450
2 nd Year	2,677.5	450	
3 rd Year	4,760	800	
4 th Year	4,760	800	
5 th Year & Beyond	8,925	1,500	

GFZA FORMS

DIFFERENT GFZB FORMS	THEIR VARIOUS USE	EQUIVALENCE IN GH CEDIS	COST IN USD
FORM 9	Exemption from payment of VAT(NHIL/GETFUND) on local purchases	595	100
FORM 9A	Sale into the domestic market	297.50	50
FORM 9B	Exemption from the payment of tax on utilities	2,380	400
FORM 9D	Exemptions from the payment of Vat/Nhil/Getfund on vehicles • Vehicles up to 2000(eg; Forklift, Trailer etc.)	1190	200

	Van, Pickup, Truck, Mini bus Suv, 4X4	8,925 17,850	1,500 3,000
FORM 9E	Exemption for the payment of VAT on services	297.50	50
FORM 9F	Transactions between free zone enterprises	297.50	50
REQUEST	Request for information for commercial purpose	5,950	1000
PENALTIES	Non-usage of free zones forms Non-training of staff	5,950 per form not used 5% of training cost	1,000 per form not used 5% of training cost

Emergency Visa – It is issued to an expatriate travelling to Ghana for business purposes on a short notice. Cost - **\$200**.

DOLLAR RATE: 5.95

FACTORY INSPECTORATE

TYPES	REGISTRATION FEES	RENEWAL
Size & type of Factory	GH 500 – 2000	90% of registration fees
Free Zones Enterprise	\$ 1000	\$500

NB.

Please note that, factories, offices and shops are obliged to adhere to the laws and regulations of Act 328, 1970.

GHANA IMMIGRATION SERVICE

GHANA IMMIGRATION SERVICE FEES AND CHARGES				
THE REVIEW OF FEES AND CHARGES FOR 2016(LI 2228)				
EFFECTIVE 15TH MAY 2016				
NO.	REVENUE ITEM	NEW FEES AND CHARGES		
		GHANAIS WITH FOREIGN PASSPORT	ECOWAS	OTHER NATIONALS
1.	RESIDENCE PERMIT – STUDENT	GH¢100.00	GH¢150.00	GH¢200.00
2	RESIDENCE PERMIT - WORK PERMIT [MISSIONARIES, NGOs, ETC)		\$300.00	\$300.00
3	RESIDENCE PERMIT (GIPC AUTOMATIC QUOTA)	\$150.00	\$300.00	\$500.00
4	RESIDENCE PERMIT (IMMIGRANT QUOTA)	\$150.00	\$500	\$500.00
5	RESIDENCE PERMIT (DEPENDANT)	GH¢ 150.00	GH¢ 200.00	GH¢300.00
6	RESIDENCE PERMIT (SHAREHOLDERS)		GH¢ 400	
7	RESIDENCE PERMIT- WORK PERMIT [COMPANIES]	\$150	\$500.00	\$1,000.00
8	ALIENS IDENTITY CARD	GH¢30.00	GH¢30.00	GH¢30.00
9	ASHORE PASS EXTENSION			GH¢50.00
10	CARRIER LIABILITY (PENALTY)		\$5,000.00	\$5,000.00
11	CONCESSOINARY VISA FEE	\$75.00		\$75.00
12	CONFIRMATION OF DEPARTURE /ARRIVAL	GH¢100.00	GH¢100.00	GH¢100.00
13	EEV PERMIT/ EMERGENCY VISA	\$150.00		\$150.00
14	EEV(RETURNING RESIDENT)	GH¢100.00		GH¢200.00
15	ENDORSEMENT OF FOREIGN PPT	GH¢20.00	GH¢30.00	GH¢100.00
16	EXPIRED RESIDENT PERMIT/MONTH (GHANA IMMIGRATION WORK PERMIT)		\$ 50.00	\$ 100.00
17	EXPIRED RESIDENCE PERMIT / MONTH (PENALTY)	GH¢ 30.00	GH¢ 60.00	GH¢ 80.00
18	EXPIRED VISITORS PERMIT/MONTH (PENALTY)	GH¢40.00	GH¢60.00	GH¢80.00

19	EXTENSION OF VISITORS PERMIT/MONTH	GH¢20.00	GH¢30.00	GH¢50.00
20	ILLEGAL EMPLOYMENT (PENALTY- COMPANY)		GH¢5000.00	GH¢5000.00
21	ILLEGAL EMPLOYMENT (PENALTY- INDIVIDUAL)		GH¢2500.00	GH¢2500.00
22	INDEFINITE [SPOUSE OF GHANAISANS]	GH¢1500.00	GH¢1500.00	GH¢1500.00
23	INDEFINITE RESIDENT PERMIT		GH¢3000.00	GH¢4000.00
24	NON SUBMISSION OF RETURNS /COMPANY (PENALTY)	GH¢1000.00	GH¢1000.00	GH¢1000.00
25	NON SUBMISSION OF RETURNS /INDIVIDUAL.(PENALTY)		GH¢200.00	GH¢200.00
26	PERMANENT RESIDENT FORM	GH¢50.00	GH¢50.00	GH¢50.00
27	PROHIBITED AREA PERMIT		GH¢100.00	GH¢100.00
28	RE-ENTRY PERMIT (MULTIPLE)	\$100.00		\$150.00
29	RE-ENTRY PERMIT (SINGLE)	\$50.00		\$75.00
30	RIGHT OF ABODE	GH¢1500.00		GH¢3000.00
31	ROTATORS PERMIT FROM 6-12 MONTHS	\$1,000.00	\$1,000.00	\$1,000.00
32	ROTATORS PERMIT UP TO 6 MONTHS	\$500.00	\$500.00	\$500.00
33	SUMMARY VISA -THE GAMBIA AND KENYA <i>(foreigners in Ghana wishing to visit the Gambia & Kenya: HEADQUARTERS ONLY)</i>	\$50.00	\$50.00	\$50.00
34	TRANSFER OF PERMIT INTO NEW PPT	GH¢40.00	GH¢50.00	GH¢50.00
35	RE- ENTRY FOR R/P HOLDERS (ADDITIONAL)			GH¢50.00
36	TRANSIT PERMIT	\$50.00		\$50.00
37	E- PERMIT	\$50.00		\$50.00
38	DOMESTIC ASSISTANCE (WORK AND RESIDENCE PERMIT)	\$300	\$300	\$300
39	VERIFICATION OF DOCUMENTS	GH¢ 150.00	GH¢ 150.00	GH¢ 150.00

GHANA REVENUE AUTHORITY

Corporate Tax	25%
Free Zones Enterprise/ Developers	After 10 years of operation – 15%
Taxation of overtime Income	5%
National Reconstruction Levy	Class A Companies from - 5.5% Class B companies from - 2.5% Class C and all other companies - NIL
Loss Carry Forward	For Agro-process, Tourism (those registered with GTB) and ICT (Software) Industries
Free Zones Enterprise/Developers	After 10years of operation, enterprises are obliged to pay corporate tax. Percentage corporate tax to be paid is based on sector, location and not exceeding 15%.
Personal/Individual Income Tax Rates	(i) c240 - 0% (First) (ii) c240 - 5% (Next) (iii) c1,200 - 10% (iv) c7,900.20 - 17% (v) c9,600 - 25%
Taxation of Overtime Income	First c120 - 2.5% Above 4.0 previous personal income tax rates apply
Employment Tax Credit Scheme	
% Of Fresh Graduates of Workforce Up to 1% 1 - 5% Above 5%	Proposed Incentives 10% of salaries/wages of such employees 30% 50%

SALARIES/MINIMUM WAGES & SOCIAL SECURITY CONTRIBUTION

WAGES	DURATION	AMOUNT IN GH	EQUIVALENT IN
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		CEDIS	US DOLLARS
Minimum Daily Wage <ul style="list-style-type: none"> Administration workers Drivers Factory workers 		11.82	2.01
Social Security Contribution: <ul style="list-style-type: none"> Employer Employee 	13.5% of monthly basic salary 5.0% of monthly basic salary		
Minimum Conditions of employment	Paid Maternity Paid Annual leave for employees Paid Sick leave for calendar year Payment of overtime work	Payment must be done (There could be additional support for medical bills) It varies	

NB: Subject to change

MONTHLY TAX RATES ON SALARIES

Chargeable Income (GH¢)	Rate (%)	Tax (GH¢)	Cumulative Chargeable Income (GH¢)	Cumulative Tax (GH¢)
First 261.00	0	NIL	261.00	NIL
Next 70.00	5	3.50	331.00	3.50
Next 100.00	10	10.00	431.00	13.50
Next 2,810.00	17.5	491.75	3,241.00	505.25
Next 6,759.00	25	1,689.75	10,000.00	2,195.00
Exceeding 10,000.00	35			

CUSTOMS DUTIES, VALUE ADDED TAXES & RELATED CHARGES ON IMPORTED GOODS

Import Duty on Plant, machinery and equipment for the investment activity and raw materials for the textile	Duty free for licensed free zones enterprise
Other items ,including other categories of raw materials	10% duty rate
Value Added Tax (VAT)	15%
National Health Insurance Levy	2.5%
Processing Fee	1.0% on all goods exempted from tax
ECOWAS Levy	0.5% on all goods originating from outside the ECOWAS
Export Development & Investment Fund	1.0% levied on all goods
Examination Fees	1.0% levied on all goods

PUBLIC UTILITIES REGULATORY COMMISSION (PURC)

WATER TARIFF

NO.	CATEGORY OF SERVICE	MONTHLY CONSUMPTION (1000 litres)	APPROVED RATES IN GHp /1000Litres. (Effective 1 ST January,2021)
1	Metered Domestic	0-5(Exclusive) 5 and above	329.2121 560.2083
2	Commercial		923.0390
3	Industrial		1111.8338
4	Public Institutions/Govt. Department		718.6628
5	Premises without connection(Public stand pipes)per 1000 litres		369.4489
6	Special Commercial		5,078.92
7	Sachet Water Producers		1237.7011
8	GPHA (Internal Usage)		923.0390
9	GPHA (Ocean Going Vessel)		12586.8266

(SOURCE: Public Utilities Regulatory Commission (PURC) Publication)

Note: Special commercial refers to bulk customers who use GWCL treated water as the main raw material for bottling water for resale

Service charge for all categories is 600.0000(GHp/Month)

ELECTRICITY TARIFF

SLT-Industrial/commercial

EUT	-End User Tariff
SLT-LV	-Special Load Tariff-low voltage
SLT-MV	-Special Load Tariff-Medium voltage
SLT-HV	-Special Load Tariff-High voltage
kVA	-Kilovolt Ampere
kWh	-Kilowatt per hour

TARIFF CATEGORY	GH¢	EQUIVALENT IN US DOLLARS
Residential:		
0-50 (Exclusive) (GHp/kWh)	32.6060	5.60
51-300 (GHp/kWh)	65.4161	11.14
301-600 (GHp/kWh)	84.8974	14.90
600+ (GHp/kWh)	94.3304	16.10
Service Charge (GHp/month)	745.6947	127.03
Non-Residential		
0-300 (GHp/kWh)	79.7943	13.59
301-600 (GHp/kWh)	84.9097	14.50
600+ (GHp/kWh)	133.9765	22.82
Service Charge (GHp/month)	1242.8245	211.72
SLT-LV Max.		
Demand (GHp/kVA/month)	6959.8177	1185.70
Energy Charge (GHp/kWh)	89.1105	15.18
Service Charge (GHp/month)	4971.2983	846.90
SLT-MV Max.		
Demand (GHp/kVA/month)	5965.5580	1016.30
Energy Charge (GHp/kWh)	68.9767	10.80
Service Charge (GHp/month)	6959.8177	1185.70
SLT-HV Max.		
Demand (GHp/kVA/month)	5965.5580	1016.30
Energy Charge (GHp/kWh)	63.3840	10.80
Service Charge (GHp/month)	6959.8177	1185.70
SLT-HV Mines.		
Max Demand (GHp/kVA/month)	6959.8177	1185.70
Energy Charge (GHp/kWh)	120.8026	20.60
Service Charge (GHp/month)	6959.8177	1185.70

TARIFFS OF MOBILE TELEPHONY OPERATORS (PREPAID) AS AT FEBRAURY, 2018

All rates are quoted in Ghana Cedis and billing is per minute

	MTN	Tigo	Vodafone	Airtel	Glo Mobile	Expresso	Industry Average
On Net	0.11	0.114	0.11	0.11	0.14	0.10	0.1132
Other Local Networks	0.13	0.114	0.13	0.12	0.14	0.15	0.1306
UK	1.6	0.354	0.3	0.36	0.44	1.60	0.7757
USA	0.15	0.132	0.13	0.14	0.11	0.21	0.1463
Canada	0.15	0.132	0.13	0.14	0.11	0.21	0.1463
Italy	0.14	0.354	0.45	0.44	0.28	2.00	0.6043
Nigeria	0.65	0.354	0.3	0.20	0.28	0.21	0.3135
South Africa	0.27	0.54	0.88	0.39	0.11	1.27	0.6043
Germany	0.3	0.54	0.45	0.44	0.44	1.60	0.6008
China	0.15	0.132	0.13	0.14	0.14	0.21	0.1463
UAE	0.7	0.54	0.45	0.78	0.78	1.60	0.7517
SMS-On Net	0.045	0.08	0.055	0.04	0.04	0.04	0.0504
SMS-Other Networks	0.055	0.08	0.065	0.05	0.05	0.04	0.0573
MMS	0.18	0.1	0.19	0.18			0.1083
Data/MB	0.1	0.14	0.125	0.14	0.10	0.05	0.1092

Local call and SMS rates at default rates of mobile network operators

On Net refers to calls to same network

All the international destination rates are calls to Mobile Networks

Calls to international destinations on MTN are charged in 5 second blocks

Calls to international destinations on Vodafone are charged per minute

Calls to international destinations on Airtel are charged in per minute for the first minute and 5 second block afterwards

SMS-IDD	MTN	Airtel	Tigo	Vodafone	Glo Mobile	Expresso	Industry Average
US	0.2	0.12	0.1152	0.0848	0.142	0.0636	0.121
Canada	0.2	0.12	0.1152	0.0848	0.142	0.0636	0.121
UK	0.5	0.15	0.1152	0.0848	0.182	0.0636	0.83
Germany	0.45	0.15	0.1152	0.0848	0.162	0.0636	0.171
Italy	0.45	0.15	0.144	0.0848	0.162	0.0636	0.176

Nigeria	0.3	0.15	0.144	0.0848	0.152	0.0636	0.149
South Africa	0.35	0.15	0.1152	0.0848	0.162	0.0636	0.154
China	0.45	0.15	0.1152	0.0848	0.142	0.0636	0.168
U.A.E	0.35	0.15	0.1152	0.0848	0.182	0.0636	0.158

-Municipal tax

Payment number	Notes on payment	Statutory tax rate	Tax base	Total tax rate (% profit)
0	Jointly	Various rates	Property value	0.03

-Property tax

Payment number	Notes on pay	Statutory tax rate	Tax base	Total tax rate (%profit)
1	-	Various rates	Property value	0

FOOD AND DRUGS AUTHORITY

Public Health Act, 2012 (Act 851). Fees & Charges (Miscellaneous Provisions) Act, 2009 (793) LI. 2228 (2016)

FOOD PRODUCT REGISTRATION

NO.	REVENUE ITEMS	APPROVED RATES (GHC)	3 YEARS GHC
1	Cottage Industry (Per Product)	50.00	150.00
2	Medium Scale Food Plant	200.00	450.00
3	Large Scale	300.00	900.00
4	Registration Fees For Imported Food Products	600.00	1,800.00
	FEES FOR LOCAL GMP AUDIT AND LICENSING (FOOD)	APPROVED RATES (GHC)/YEAR	3YRS
1	Large Manufacturing	600.00	-
2	Medium Manufacturing	300.00	-
3	Cottage Manufacturing	50.00	-

4	Food Storage Facilities (Cold/Dry)	240.00	-
5	Large Scale	600.00	-
6	GMP Audit and Licensing Manufacturing Facilities in the Free Zones Enclave	Cedi equivalent of USD5,000.00	-
7	Inspection and Licensing of Cold Storage Facilities	300.00	-
8	Certificate of Free-Scale and Manufacture	200.00	-
9	Certificate of Pharmaceutical Products	50.00 per product	-
10	Certificate of Export	200.00	-
11	Good Storage Practice Auditing And Licensing of Bonded Warehouse (Category A – Above 750 square meters)	10,000.00	-
12	Good Storage Practice Auditing And Licensing of Bonded Warehouse (Category A– Above50 square metres)	5,000.00	-
13	Supervision of Re-Packaging Operation (per officer per day)	300.00	

GHANA INVESTMENT PROMOTION CENTRE

SERVICE FEES EFFECTIVE 04TH JANUARY, 2019

CATEGORY	SERVICE FEE
REGISTRATION	GH¢
a) Wholly Ghanaian Owned Business (Trading)	10,500
b) Wholly Ghanaian Owned Business (Others)	1,050
c) Joint-venture (i.e. \$200,000 minimum foreign equity)	10,500
d) Wholly Foreign (i.e. \$500,000 minimum foreign equity)	16,800
e) Manufacturing/Export Trading	21,000
f) General Trading (i.e. \$1,000,000 minimum foreign equity)	31,500

g) Renewal (Every 2 years) – Joint Venture & Foreign Owned	2,730
h) Renewal (Every 2 years) – Wholly Ghanaian Owned	0
i) Liaison Office	42,000
j) Certificate Replacement	630
k) Certified True Copy (Certificate, Letters, etc.)	420
l) Additional Certificates for Branches	2,520
STRATEGIC PROJECTS	FEES (GH¢)
a) Processing Fee for Strategic Projects	21,000
b) All Strategic Investment Approvals	105,000
EXEMPTIONS (PER BILL OF LADING/AIRWAY BILL)	GH¢
a) Invoice Value up to \$100,000	2,100
b) Invoice Value up to \$200,000	4,200
c) Invoice Value up to \$300,000	6,300
d) Invoice Value up to \$400,000	8,400
e) Invoice Value up to \$500,000	10,500
f) Invoice Value up to \$600,000	14,700
g) Invoice Value up to \$700,000	18,900
h) Invoice Value up to \$800,000	23,100
i) Invoice Value up to \$900,000	27,300
j) Invoice Value up to \$1,000,000	31,500
k) Invoice Value exceeding \$1,000,000; the excess amount will attract the fee applicable as per schedule (a) – (i)	

QUOTA/WORK PERMITS	GHC
a) Automatic Quota	3,150
b) Replacement of Automatic Quota	3,150
c) Substitution of Quota Letters (Automatic & Short-term Permit)	1,050
d) Short-term permit: 1 year & below	10,500
e) Short-term permit: 2-3 years	14,700
f) Short-term permit: 4-5 years	21,000

TECHNOLOGY TRANSFERS	GHC
Initial application (Max. 10 years); Renewals (Max. 5 years)	
a. Processing Fee	11,760
b. Renewal Fee	17,640
c. Transfer value up to \$500,000 per annum	17,640
d. Transfer value up to \$750,000 per annum	24,696
e. Transfer value up to \$1,000,000 per annum	34,574
f. Transfer value up to \$1,250,000 per annum	48,404
g. Transfer value up to \$1,500,000 per annum	67,765
h. Transfer value up to \$1,750,000 per annum	94,872
i. Transfer value up to \$2,000,000 per annum	132,821
j. Transfer value up to \$2,500,000 per annum	172,667
k. Transfer value up to \$3,000,000 per annum	224,468
l. Transfer value up to \$3,500,000 per annum	291,808
m. Transfer value up to \$4,000,000 per annum	379,350
n. Transfer value up to \$4,500,000 per annum	493,155
o. Transfer value up to \$5,000,000 per annum	641,102
p. Transfer value up to \$5,500,000 per annum	769,322

q. Transfer value up to \$6,000,000	per annum	923,186
r. Transfer value up to \$7,000,000	per annum	1,107,824
s. Transfer value up to \$8,000,000	per annum	1,329,388
t. Transfer value up to \$9,000,000	per annum	1,595,266
u. Transfer value up to \$10,000,000	per annum	1,914,319
v. Transfer value greater than	\$10,000,000 per annum	2,297,183

DATA SERVICES/REQUESTS	GHC
a. List of Registered Companies	
i. Investor Name, Contact Information & Sector of Operation (subscribers for 4 requests per annum)	1,176
ii. Investor Name, Contact Information & Sector of Operation (for any request per time)	1,050
b. Due Diligence	2,352
c. Copy of TTA/Certified True Copy of Agreement & Certificate	588
d. Trend of Investment Analysis	2,940
e. FDI Information	1,176
f. Request for Certified True Copies of Documents per set	420
g. Project Catalogue (Red Book) per copy	126
GENERAL APPEALS	GHC
Appeals against Decisions of the Centre	12,600

Note:

Service fees are non-refundable.

The fee is payable by Banker's Draft only, in the name of Ghana Investment Promotion Centre.

Fees may be changed by the Centre without any prior notice.

LANDS COMMISSION

*Land for Development (49 years for Lease)

- Residential ----- US\$ 5,000 to US\$ 150,000 / 100' x 80'
- Industrial Land ----- US\$ 30,000 to US\$ 150,000 per acre
- Farm Land ----- US\$ 35.00 to US\$ 50.00 per month

FUEL AND TRANSPORTATION RATE

Fuel Price (Petrol and Diesel) = 5.42 per Litter

Vehicle Type	Driver	Location	Duration	Cost (\$)
4X4	1	Accra	1	250
4x4	1	Kumasi	1	350
Mid-size	1	Takoradi	1	215.68
Mid- size	1	Accra	1	153.01

TUITION RATES PER ACADMIC YEAR

SECTOR	BASIC (USD)	SECONDARY (USD)	TERTIARY (USD/YR)
GOVERNMENT	Free – 200	Free – 500	1,100 – 5,000
PRIVATE	400 - 3500	1500 – 10,000	400 – 3,950

PLEASE NOTE

Dollar to Cedi and Cedi to Dollar equivalent is subject to change.