

Preamble

The authority of Local Governments to collect revenue is granted under Article 191 of the Constitution and enabled by Section 80 of the Local Government Act (Cap 243) under the Fifth Schedule. The power and authority to levy and collect fees and taxes are provided under Section 80 (3) of the Local Government Act (Cap 243), which provides that: Local Governments may levy, charge and collect fees and taxes, including rates, rents, royalties, stamp duties and registration and licensing fees and the fees and taxes that are specified in the Fifth Schedule to this Act. There also other acts of parliament for specific revenue sources, Wakiso District Ordinance and Kira Municipal Council By-Laws which have been considered as legal frame work in formulation of this charging policy:

- 1) Local Governments Rating (amendment) Act 2005
- 2) Trade Licensing Act, Cap 101
- 3) Local Government (amendment No.2) Act -2008
- 4) Physical Planning Act 2010
- 5) Registration of Titles Act Cap 240
- 6) Traffic and Road Safety Act 1998
- 7) The Market Act 2023
- 8) The Hotels Act Cap 90
- 9) The Fish Act, Cap 93

- 10) The Cattle Traders Act, cap 240
- 11) The Public Health Act 1964
- 12) The Land Act Cap 227
- 13) The Liquor Act
- 14) Statutory Instrument No.54 of 2011 (in respect of trade license)
- 15) District Ordinance 2010
- 16) The Budget ass passed by the Council
- 17) Public Financial Management Act 2015

By Authority Min. KIRAMC/...../2023, it was resolved that the rates, taxes, and fees have been revised as below with effect from 1st July 23.

1) OUTDOOR ADVERTISING FEES

Advertisement” means any word, letter, device, model, sign, placard, board, notice or representation, whether illuminated or not, in the nature of and employed wholly or in part for the purpose of public communication and includes any hoarding or similar structure used or adapted for use for the display of the communication but does not include any communication displayed inside a building; the advertising rates were developed with good intention to minimize clutter along roads, to permit only meaningful advertising.

Below are the rates for the various advertising platforms

Category	Current rate (UGX)	New Rate- 1 st July 23 (UGX)	Frequency
Application to advertise Visual, audio , video	Nil	10,000	
Suburban sign ≤2m ² -commercial	141,600	236,000	Per annum
Directional Signpost	75,000	100,000	Per annum
Bus shelter	366,000		Per annum
Contractor boards / banner	150,000	300,000	Per annum
Estate Agent boards	100,000	300,000	Per annum
Banners	10,000	20,000	Per event
Wall branding	300,000	100,000	Per annum
Posters	Negotiable	10,000	Per 1000 pcs
Shop Signs	20,000	15,000	Per annum
Billboard, installation fees	1,000,000	1,000,000	Per installation

BB of $\leq 10\text{m}^2$ Installation fees	300,000	300,000	Per installation
Other installation fees	100,000	100,000	Per installation
Vending /sale of none-food items at Events (Inclu., Martyrs' Day)	N/A	50,000	Per event
Sale of food & drinks items excluding alcohol	N/A	30,000	Per event
Sale of alcoholic drinks at events	N/A	100,000	Per event
Promotions / experiential marketing at events -visual & audio	N/A	1,000,000	Per event
M/V Mobile Promotions / experiential -visual & audio	N/A	118,000	Per month
Gantry (across the road)	N/A	3,000,000	Per annum
Gantry (half)	N/A	1,500,000	Per annum
LED/Digital screens	N/A	3,000,000	Per annum
Tri-Vision Signs	N/A	1,500,000	Per annum
Wall scape / roof top billboards	N/A	750,000	Per annum
Bill board $\geq 70 \text{ m}^2$	590,000	2,000,000	Per annum
Bill board $\geq 15 \text{ m}^2$ $< 70\text{m}^2$	N/A	750,000	Per annum
Bill board $> 3 \text{ m}^2 <$ 15m^2	354,000	300,000	Per annum
Maxilite	N/A	1,500,000	Per annum
Saloon car adverts		20,000	Per month

Mini bus adverts		120,000	Per annum
Service Facility Pylons at: mall, banks, fuel stations, hospitals, schools, stadium , hotels , leisure parks , funeral homes , bars & Restaurants , Fitness clubs	N/A	750,000	Per annum
Display Advert Clocks	N/A	1,000,000	Per annum
Branded Kiosks	Nil	200,000	
Branded Umbrella	Nil	100,000	
Movable signpost	Nil	20,000	
Advertising with round speakers outside a shop / restaurant, bar or mall	Nil	20,000	Per month
Advertising without prior approval fine	Nil	50% of the applicable fees	

2) Local Hotel tax

The mandate to levy, charge and collect Local Hotel Tax (LHT) is derived from The Local Government (Amendment) (No.2) Act 2008, Cap 243. Local Hotel Tax is paid by room occupants, and is collected by hotel owners /management. Management is obliged to remit LHT to council on a monthly basis by way of Payment Registration number (PRN)/ Payment Advice Form (PAF) which can be obtained at Kira municipal Divisional offices of Bweyogerere, Kira and Namugongo.

Hotel grading	Indicative room Price	Local Hotel Tax (UGX)	Notes
5 and 4 Star			Legal framework: The Local Government (Amendment) (No.2) Act 2008, Cap 243.
3 and 2 Star	Above UGX 50,000/= per night	2,000	
Hotels Lodges & Guest Houses	Charge between 10,000 and 50,000/= per night	1,000	
Hotels Lodges & Guest Houses	Charging below UGX 10,000/= per room per night	500	

Hotel management is obliged to keep register of their guest on a daily basis as a basis for monthly remittance LHT to council. Failure to keep guest register may prompt council to mount an ad hoc room inspection on any particular day to facilitate coming up with a reasonable estimate of number of guests per night.

3) PHYSICAL PLANNING AND LAND MANAGEMENT

The fees for Physical planning and Land Management are being proposed under the Physical Planning ACT, 2010.

The Local Government Act Empowers local government to levy fees through charging policy. thus, in order to raise locally revised revenue, its incumbent upon each authority to find ways of raising local revenue. The physical planning committee and the building committee held on 16th may 2023 recommended that the development permit fees be separated from the building permit fees whereas the development permit fees is provided by the physical planning act 2010, the building permit is routed from the building control act ,2013

Table1 showing the suggested development permit fees/ structure.

Land use type	Land use classification / details	Class of the development as per building control act 2013 and building regulations 2020	Proposed development fees (UGX.)
Residential use	Residential/ residential Apartment/ residential Units/residential rental units	Class A Class B Class C	150,000 100,000 50,000

Commercial land use	Commercial units/ shops/arcades, complexes/ mixed commercial residential units etc.	Class A Class B Class C	300,000 200,000 100,000
Recreational/ leisure /parks/ open /theatres	Recreation/leisure Parks/open/theatre/ entertainment Centre's etc.	Class A Class B Class C	300,000 200,000 100,000
industrial	Industries, warehouse, factories etc.	Heavy Medium Light	500,000 400,000 300,000
Utility/ communication's	Electrical and Water lines Installations, telecommunications Line/installations, transceiver station bases/b telephone masts	N/A	To range between 500,000 1,000,000 Depending on scale.

4) Property rate

The mandate to levy property rate is derived from the Local Government (rating) Act 2005

Property is described as, "any physical attachment to land or building (industrial or non-industrial) or structure of any kind excluding vacant sites. Property rate is a tax on all immovable property or buildings, commercially managed like schools, rented houses, rented shops, factories, Hotels, Private and Public Universities and any part of which is used for the purpose of business even if it is owner occupied. Kira Municipal Council Charges Property rate of 4% of the rateable value as determined in the valuation roll.

Any property rate arrears accrue interest at 2% per month from the date of the Demand notice

Property rate is due on 1st July 2023 for the financial year 2023/24. For purpose of flexible payment of property rate, council has permitted Property rate to be paid in two installments. The first installment shall be by 1st July and the second installment shall be made not later than 31st December. Any outstanding property rate thereafter accrue interest at a rate of 2% per month on a compound basis.

5) Local service Tax (LST)

Local Service Tax is governed by the Local Government (Amendment) No.2 Act 2008. This Act is premised on good intention to relieve Local Governments out of the dilemma of low locally raised Revenue (LRR) revenue collections, and reverse the tendency of failure to finance their mandated functions. The Local Service Tax (LST) assessment is fair, equitable and non-regressive is to be levied on the wealth and income of the following categories of people:

1. Persons in gainful employment,
2. self-employed and practicing professionals,
3. self-employed artisans,
4. businessmen and businesswomen.

The Practical guide for implementation of local service tax and local hotel tax 2008, issued by the Local Government finance commission plays in handy in collection of the LST.

The maximum amount of LST paid by an individual should not exceed Ugx 100,000/=

The act prescribe remittance of LST respective Local governments by end of the first quarter of a financial year.

1. Computation of LST for People in gainful employment and earning a monthly salary

The PAYE formula is used in determining the net salary

Employers may deduct LST in 4 equal monthly installments and should be fully remitted to Local Government by end of the forth month (October) of a financial year.

	Monthly Net Salary/Wage band	LST
1	Exceeding 100,000/= but not exceeding 200,000/=	5,000
2	Exceeding 200,000/= but not exceeding 300,000/=	10,000
3	Exceeding 300,000/= but not exceeding 400,000/=	20,000
4	Exceeding 400,000/= but not exceeding 500,000/=	30,000
5	Exceeding 500,000/= but not exceeding 600,000/=	40,000
6	Exceeding 600,000/= but not exceeding 700,000/=	60,000
7	Exceeding 700,000/= but not exceeding 800,000/=	70,000
8	Exceeding 800,000/= but not exceeding 900,000/=	80,000
9	Exceeding 900,000/= but not exceeding 1,000,000/=	90,000
10	Exceeding 1,000,000/=	100,000

2. Self-employed and practicing Professionals

LST is payable once in a financial year for Professionals, Artisans within the first four months of a financial year.

Professionals may include but not limited to the enlisted below:

1. Medical Doctors
2. Dental Practitioners
3. Pharmacists
4. Veterinary Doctors
5. Engineers
6. Accountants
7. Auditors
8. Financial Consultants
9. Economic Consultants

10. Technicians 11. Lawyers 12. Architects 13. Fine Artists
 14. Journalists 15. Writers 16. Agricultural scientists 17. Land Surveyors
 18. Quantity Surveyors 19. Valuation Surveyors
 20. Physical Planners 21. Land Management Consultants
 22. Scientists 23. Photographers 24. Counselors
 25. Clergymen and Women 26. Dramatists/ actors 27. Singers
 28. Sportsmen and Women 29. ICT Specialists

	Monthly Income	LST (UGX) per Year
1	0-499,999	Exempted
2	500,000-to – 999,999	50,000
3	1,000,000 and above	100,000

3. Computation of LST for Self-employed Artisans

These include craftsmen, plumbers, builders, electricians, painters, mechanics, carpenters etc.

where one buys and sells, should be grouped under businessmen and women not artisan.

Artisans include but not limited to: Craftsmen 2 Plumbers
 3 Builders 4 Electricians 5 Masons 6 Carpenters 7
 Mechanics 8 Blacksmiths 9 Painters 10 Welders 11 Bakers
 12 Furniture makers 13 Florists 14 Tailors 15 Radio/TV
 repairers 16 Hairdressers 17 Cobblers 18 Watch Repairers
 19 Car washers 20 Semiskilled Artisans.

	Monthly Income	LST (UGX) per Year
1	0-199,999	Exempted
2	200,000-to – 299,999	10,000
3	300,000 and above	20,000

4. Computation of LST for Businessmen and Businesswomen

Included under this category are owners of shops, fuel stations, restaurants, bars, furniture workshops, printery workshops, food vendors, communication agents, insurance brokers, directors and shareholders of business companies (e.g. private school, hospitals, etc), real estate service providers, owners of road construction firms, outside catering service providers, coffee millers, maize millers, fish mongers, timber merchants, garage owners, shoe makers, and others not mentioned. LST is payable once every twelve months for Businessmen/women before being issued/together with a trading license.

Schedule for the Payment of LST by Businessmen/ Women

	Monthly turnover (in shs.)	Rate of local service tax (in shs) per year
1	500,000 but not exceeding 1,000,000	5,000
2	Exceeding 1,000,000 but not exceeding 2,000,000	10,000
3	Exceeding 2,000,000 but not exceeding 3,000,000	20,000
4	Exceeding 3,000,000 but not exceeding 4,000,000	30,000
5	Exceeding 4,000,000 but not exceeding 5,000,000	40,000
6	Exceeding 5,000,000 but not exceeding 6,000,000	50,000
7	Exceeding 6,000,000 but not exceeding 7,000,000	60,000
8	Exceeding 7,000,000 but not exceeding 8,000,000	70,000
9	Exceeding 8,000,000 but not exceeding 9,000,000	80,000
10	Exceeding 9,000,000 but not exceeding 10,000,000	90,000
11	Exceeding 10,000,000 onwards	100,000

6) Building plans Inspection / Approval Fees

Specific Legal framework:

- A. The building control (fees) regulations, 2020
- B. The building control Act, 2013 22nd
- C. (not permitted in urbanized Kira municipal council)

Define /Describe Class A and B, and C

The fees structure

	Item	Rate (UGX) Class A	Rate (UGX) Class B	Absolute Amount (UGX) Class C	UGX General
1	Building Permit fees (per m²)				
	Current	1,700	1,300	300,000	
	New 1 st Jul 23	1,700	1,300	300,000	
2	BC and Inspection fees (per m²)				
	Current	750	750		
	New 1 st Jul 23				
3	Occupational Permit (per m²)				
	Current	950	950	30,000	
	New 1 st Jul 23				
4	Demolition				1,500,000
5	Excavation permit				500,000
6	Retaining wall				
7	Amendment of approved plan				
8	Temporary building works/permit				

	20ft container				600,000
	40ft container				1,000,000
	Shades				800,000
9	Fuel Station				
	Pumps (rate per pump)				300,000
	Paved Area (per m ²)				2,500
10	Condominium				
	1 st 20 units assessment/ unit	100,000			
	Extra units	50,000			
	Renewal and resubmission of plans				
11	Alternations to an existing building –front				
12	Alternation involving room subdivision				
13	Series of typical building floors				
14	Hoarding	500,000			

7) Parking fees, monthly stickers and washing bays

Type of vehicles	Current rate (ugx) /month	New, 1 st Jul 23 (UGX)/ month	Frequency	Legal Frame work (by-law/ Ordinance)
Motor cycle with a carrier tray	20,000	20,000		WDLG Ordinance KMC By-laws
Pickups, special hire, and stage vehicles	25,000	25,000	Per month	
School shuttle ≤ 13 seaters per term	60,000	60,000	Per term	
School shuttle ≥14 seaters per term	90,000	90,000	Per term	
Mobile- supply Vending Delivery vehicles	40,000	40,000	Per month	
Trailers, cranes,	50,000	50,000		
Failure to pay stickers surcharge	20,000	50%		
Failure to Display a sticker	15,000			
Clamps fees	20,000			
Towing (varying with distance)				

8) Markets, Lock ups

Market means a place designated or licensed by Council in accordance with the market Act to sell agricultural produce or products, and any goods or provision of services.

The market act 2023 provides for the establishment, management and administration of public and private markets; provides for categories of markets; provides for licensing of private markets; provides for registration of markets and vendors; provides for determination and collection of market fees; and provides for related matters.

Part III of the Market Act specifically provides for establish private markets which are granted a license valid for a period of 12 months. Private markets are required to apply renewal their licenses at least 2 months to elapse of their running licenses.

It's provided in the section 35 of the market act for local authorities to make by-laws and ordinances for the better administration and regulation of the markets within their area of jurisdiction. It's provided in the Market Act for local authority to set License fees and market fees.

The council has erected that Private license fees shall be derived from the number of stalls, and lock ups.

Private Market annual License Fees formula

Grade A Market License Fees Formula				
	Items	Quantity	Rate	Amount
1	Application fees	1	200,000	200,000
2	Stalls	a	10,000	[10,000 x a]
3	Lock-ups	b	20,000	[20,000 x b]
	Total License Fees Payable			Xxx,xxx

Grade B Market License Fees Formula				
	Items	Quantity	Rate	Amount
1	Application fees	1	100,000	100,000
2	Stalls	a	5,000	[5,000 x a]
3	Lock-ups	b	15,000	[15,000 x b]
	Total License Fees Payable			Xxx,xxx

Where (a) is the number of stalls in a private market

Where (b) is the number of lock ups in a private market

The fees shall only be paid after the market has met the terms and conditions of operating a private market

The market dues are paid by vendors in either public market or private market

Market Fees to be collected from Vendors

Item	Grade A	Grade B	Frequency
Stall	15,000	10,000	Per month
Lock up	20,000	15,000	Per month
Pitch area per vendor	50,000	30,000	Per month
Seasonal (Mubulo)	1,000	1,000	Per day

The private market operator (his/her agent) shall be given a first priority to work as service provider to collect market dues from the vendor at 25% commission of the collectable dues.

9) Natural Resources –Forestry Produce

The national forestry and tree planting act 2003, provides for conservation, sustainable management and development of forest for the benefit of people of Uganda. Trade in forestry produce is regulated by use of statutory instrument no.16 of the forestry license order 2000. The new natural forestry and tree planting regulation 2016 no.87 provide for the local council to make bylaws for registration, licensing and transportation of forestry produce.

Forestry rates schedule

#	Type of Business	Fees payable per person / Business per year
1	Registration of Business	50,000
2	Operational Permit Large Scale Tree and Flower Nursery Operation (1 Acre +)	300,000
3	Operational Permit Medium Scale Tree and Flower Nursery Operation (more than ¼ but less than 1 Acre +)	200,000
4	Operational Permit Small Scale Tree and Flower Nursery Operation (more than ¼ but less than 1 Acre +)	100,000
5	Operational Permit-for saw milling (payable to WDLG)	1,400,000
6	Large scale Timber trade (Timber yard covering ¼ acre +)	200,000
7	Medium scale Timber trade (Timber yard covering 8 decimal to less than 25decimals)	100,000
8	Small scale Timber trade (Timber yard covering less than 8 decimals)	50,000
9	Wood based machinery (other than saw mill)	50,000

10	Large scale trade in charcoal (whole sale trade, more than 100 bags per month)	100,000
11	Medium scale trade in charcoal (other than whole sale trade, selling between 40 and 100 bags per month)	72,000
12	Small scale trade in charcoal (less than 40 bags of charcoal a month)	36,000
13	Petty trade in firewood-retail	22,000
14	Large scale trade in Firewood-Whole sale	225,000
15	Bamboo, Fencing posts, eucalyptus poles	50,000
16	Furniture workshops	20,000
17	Sand deposits	300,000
18	Stone Deposits	300,000
19	Marram deposits	200,000
20	Large Scale Brick Making	300,000
21	Small Scale Brick making	30,000
21	Burning charcoal	Prohibited

10) Trade license

The Licensing Act cap 101, trade licensing amendment Act 2015, and the trade (Licensing) (amendment Schedule) Instrument, 2017 provide a legal frame for the assessment, payment and issuance of trade license. Principally, the legal framework is aimed at imposing trade order in local government jurisdictions and also to peripherally generate revenues for the smooth execution of local government mandate.

A trade license is paid once annually and its valid for a period of 12 months from the date of first-time assessment. Trade licenses are issued instantly on application with relevant documents and payment of applicable fees. A trade license may be revoked if there are public health concerns and business deemed closed

The following shall be required to support application for trade License;

- i. Valid identification
- ii. Evidence of a right /permission to operate at a given premise
- iii. Registration as a tax payer within Kira Municipal council via ElogRev.
- iv. Business Registration number (URSB issued) for non-individual
- v. Company form 20 in case of companies
- vi. Clearance from Min. of trade, industry and cooperatives for none-nationals

Trade license assessment is based on grade of a location and type of trade engaged in. the amount assessable are stated in instrument issued by the Minister of Trade, Industry and Cooperatives under statutory instrument No.1 of 2017. Due to high level of urbanization, the whole of Kira municipality categorized as grade I and rates applicable.

11) Park User fees (PUFs)

There is charged an annual park user fee on every taxi cab, light omnibus, medium omnibus or heavy omnibus licensed as a public service vehicle loading or offloading passengers within a district, urban authority or..... The mandate to levy PUFs is derived from Local Government (amendment of fifth schedule) instrument 2020.

The park user fees are collected by Uganda Revenue Authority (URA) and are as below

No.	Vehicle	Within	Annual PUFs
1	Taxicab or Light omnibus,	More than District/ Local Gov't	840,000/=
2	Taxicab or Light omnibus,	District/Local Gov't	720,000/=
3	Medium omnibus or heavy omnibus		2,400,000/=

The office of the accountant general is obliged to distribute the PUFs among the benefiting districts /local authorities as per schedule below;

No.		Available to Distribute	Originates	Destinated	Within same Local Gov't (100%)	Equal share for all District, Local gov't on route chart
1	Taxicab or Light omnibus,	720,000	N/A	N/A	720,00/=	N/A
2	Taxicab or Light omnibus,	840,000	504,000	336,000	N/A	N/A

3	Medium omnibus or heavy omnibus	2,400,000	N/A	N/A	N/A	Equal sharing
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Enforcement

An authorized office may enforce these regulations, and in the exercise of that power, he or she may impound any vehicle operating without paying the park user fees, tow and park the vehicle, at the designated parking yard. The towing and parking fees were applicable shall be paid by the driver or the owner of the impounded vehicle.

12) Medical fitness examination (Medical Fitness certificate)

The public health act chapter 281 principally seeks to preserve public health. In so doing, the act -(a) require the medical examination of any person in any premises in which any milk or dairy produce or other article of food intended for sale is collected, kept, sold or exposed for sale, or of any person who is or has been engaged in the collection, preparation, keeping, conveyance or distribution of any such milk or produce or article;

Its upon that back ground that Kira Municipal Council require for medical fitness for those who are engaged in food article handling, those engaged in sauna, fitness clubs and restaurants to have semiannual medical examination in interest of protecting public health.

Who are supposed to be subject to medical fitness examination?

1. Food handlers including but not limited to;

- 1) Chiefs
- 2) Waiters/waitresses serving food items in restaurants, hotels and bars
2. Barbers and hair dressers working in salons
3. Massage therapists
4. Spa and Sauna attendants
5. Hair dressers & barbers working in salons
6. Dairy attendants
7. Fitness club attendants

How often should medical fitness examination be carried out?

Kira municipal council has erected that a medical fitness examination results are valid for a period of six months

How much are the fees for medical fitness examination?

Wakiso District ordinance 2010 stipulates UGX 20,000/= per person per examination

Where is the examination carried out?

The examination can be carried out at customer's premises or at designated medical facilities

How is the medical examination undertaken in Kira Municipality ?

Kira Municipality has contracted out the medical fitness examination to a service provider with the expertise suiting the task. The service provider reaches out to eligible persons for medical examination at their places of work.

How to Pay medical examination fees of 20,000/=

Payment of the medical fees is only through URA based Payment Registration Number using ElogRev platform and remitting through a bank of the customer's choice or using mobile money. Note that cash is not acceptable to service provider













