**IN ANY CORRESPONDENCE ON THIS OFFICE OF THE CHIEF ADMIN. OFFICER**

**SUBJECT PLEASE QUOTE BUIKWE DISTRICT LOCAL GOV’T P.O BOX 3, LUGAZI THE REPUBLIC OF UGANDA**

**Ref. No………………………………. Tel: 0772454754/0782505150**

**CHARGING POLICY FOR 2023/2024**

**Date: 30th March, 2023**

**Introduction**

**Chapter 11 Articles 189** of the Constitution of the Republic of Uganda and **Section 30 and 31** of the **Local Government Act Cap 243** lays down a long list of the mandatory services which a district Council is mandated to provide to its residents as exemplified in the second schedule part 2 of the Act under decentralization policy.

In accordance with **Section 80**, power to levy taxes, of the Local Government **Act CAP 243,** as amended and as specified in **the fifth schedule of this Act**, the Local Government Revenue Regulations, which include; Royalties, User fees, Trading Licenses and Permits, fees and fines, Market and Gate charges, Rent and Rates and property tax, among others.

Furthermore, section 8, Cooperation among Districts, of the Local Government Act **CAP 243,** as amended, provides that two or more District Councils may, and in accordance with **Article 178 of the Constitution of the Republic of Uganda, 1995,** as amended, Co-operate in areas of; Culture and Development, Form, Concur and Support Councils in any matter in which they have a common interest, and in this case, Local Revenue Enhancement working with neighboring DLGs and municipalities including benchmarking on their successful practices.

This charging policy has been designed to facilitate the **2023/2024 Budget execution.** Secondly, most of the rates to be used were approved and published by the Ministry of Trade by through Statutory Instrument Country Wide.

Furthermore, the charges related to Public Land transactions are those as stipulated in the **Land Act** and **Ministry of Trade Industry under statutory instrument No. 1 & 2 of January, 2012, as amended.**  Council will also charge offer fees from applicants basing on assessment of the value of the Public Land to be offered and this item is expected to generate significant amount of Local revenue.

Any anticipated increase in Local revenue will be as a result of increased efficiency in

Collection through setting targets for Lower Local Governments, setting up of Revenue

Check Points and putting in place controls aimed at closing most of the loopholes in the

Revenue Collection System.

**The Key Highlighted Strategies**

a) That all Boats should be registered and recorded in the register book at each landing site in their respective LLG,

b) To introduce and collect **Boats parking fees** at a rate of **Ugx. 100,000** payables by each fishing boat per annum at the LLG.

c) That each **Baria,** should pay **Ugx. 25,000** per annum directly to the Lower Local Government.

d) To Collect Royalty fees from Sand deposits and Stone Quarry activities

e) That Buikwe District Local Governments enacts **ordinances** for large scale fishing firms to regulate and guide the enforcement of revenue from their operations.

f) That **mukene** stores to be charged an annual trading license based on assessment conducted by the respective councils.

g) That operations of cage fish farming to be charged **environmental and social impact assessment** fees per annum at Ugx 100,000.

h) Cages to be charged as follows;

1. Cages of size 2x2 to be charged ugx 100,000/= per annum
2. Cages of size 5x5 to be charged ugx 200,000/= per annum
3. Cages above size of 5x5 to be charged Ugx 450,000 per annum

l) Formulation of a comprehensive District charging policy

m) Continue levying **Land offer Fees** from all applicants, based on assessment by the Land Board. The amount to charge will depend on Size of Land applied for, its location and market Value. **Two assessment Forms** will be issued to the applicant, the first will be for charges in line with the Land ACT, and the **second assessment form** will be for **Land offer Fees**in line with the **District charging policy** payable on the District General Fund Collection Bank Account.

n) To continue tendering out collection of Market dues from Daily/Mubulo markets.

o) To introduce a system of tendering collection of Building License Fees basing on assessment. After assessment, the owner shall proceed to pay at the Sub-County and produce a stamped receipt as evidence of payment to be allowed to proceed with construction works at that particular site.

The above strategies are, thus, intended to streamline the levying as well as enhancing local revenue for the smooth running and execution of the operations of the entire District Local Government.

**FOR GOD AND MY COUNTRY**

**Signed by;**

**NAME ……………………………………………**

**SECRETARY FOR FINANCE**

**BUIKWE DISTRICT LOCAL GOVERNMENT**

**DATE………………………………………………..**

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| **BUIKWE DISTRICT LOCAL GOVERNMENT 2023/2024 CHARGING POLICY FOR DIFFERENT REVENUE RELATED SOURCES BOTH TAX AND NON-TAX, FROM THE DISTRICT HEAD QUARTERS DEPARTMENTS AND SUB COUNTIES** | | | |
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| **PROPOSED RATES FY2023/2024** | | | |
| **NO** | **111105: Local service Tax** | **URBAN RATES** | **RURAL /SUBCOUNTY**  **RATES SHS** |
|  | **The local service tax on persons in gainful employment and earning a monthly take-home salary shall be levied as follows (See table 1)** |  |  |
|  | **Amount of monthly income earned (in shs)** | **Rate of local service shs) per year** | |
| 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 | |
| **Note** | **In this regulation, “take-home salary” means gross.** |  |  |
|  | * **Computation of Local Service Tax for Businessmen/women:** |  |  |
|  | **BUSINESS 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/= | 100,000/= | |
|  | **113101: Land Fees** |  |  |
| 12 | Plot, Kibanja change of ownership fee |  | Cost 2% |
| **Note:** | **Attached at the end of the charging policy is the extensive list land administration fees.** |  |  |
| 1 | Physical Planning fees (Per File) |  | 20,000 |
| 2 | Survey fees |  | 10,000 |

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|  | **114403: Local Hotel Tax** |  |  |
|  | Local Hotel Tax |  |  |
| 1 | Ranges between number of rooms at the hotel and its charged on the occupants the rooms depending on the room rates by the hotel management daily and remitted to sub-county offices collected by the responsible officer monthly or weekly to acquire a receipt or issue a receipt respectively. | | 500-3000 |
|  | **114523: TRADING LICENCES, PERMIT FEES ETC (GRADE 11)** |  |  |
| **NO** | **LICENCES** |  | **PROPOSED RATES FY2023/2024 shs** |
| 1 | Wholesalers |  | 45,000 |
| 2 | Retailers |  | 22,500 |
| 3 | Wood workshop |  | 30,000 |
| 4 | Mental Workshop |  | 30,000 |
| 5 | Brick/block/concrete Products workshop |  | 30,000 |
| 6 | Cottage Industry |  | 22,500 |
| 7 | Warehouse |  | 37,500 |
| 8 | Showroom |  | 45,000 |
| 9 | Supermarket |  | 52,500 |
| 10 | Grocery |  | 27,000 |
| 11 | Boutique/Beauty saloon |  | 31,500 |
| 12 | Office |  | 40,500 |
| 13 | Agencies |  | 90,000 |
| 14 | Manufacturers agents |  | 108,000 |
| 15 | Consultants |  | 90,000 |
| 16 | Travel and Tour Agents |  | 90,000 |
|  | **PROFESSIONAL SERVICES** |  |  |
| 17 | Legal firms |  | 90,000 |
| 18 | Auditors, Accountants, Tax Consultants |  | 90,000 |
| 19 | Surveyors, engineers, Valuers |  | 90,000 |
| 20 | Fumigation business/ Cleaning firm |  | 63,000 |
| 21 | Events management |  | 90,000 |
| 22 | Secure/Investigation business |  | 90,000 |
| 23 | Auctioneers / Court Brokers / Bailiffs |  | 90,000 |
| 24 | Insurance company |  | 9,0000 |
| 25 | Banks |  | 360,000 |
| 26 | Money lending and money saving institutions |  | 135,000 |
| 27 | Foreign exchange bureau |  | 180,000 |
| 28 | ATM machines / Facilities |  | 63,000 |

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|  | **HEALTH AND MEDICAL BUSINESS** |  |  |
| 29 | Health Centre |  | 100,000 |
| 30 | Pharmacy |  | 54,000 |
| 31 | Private hospital |  | 210,000 |
| 32 | Nursing home |  | 74,000 |
| 33 | Maternity home |  | 74,000 |
| 34 | Clinic |  | 56,000 |
| 35 | Drug store |  | 50,000 |
| 36 | Private tertiary Institution |  | 235,000 |
| 37 | Driving School |  | 63,000 |
| 38 | Private University |  | 1,000,000 |
| 39 | Nursery School |  | 100,000 |
| 40 | Betting Houses |  | 150,000 |
| 41 | Private Primary School |  | 200,000 |
| 42 | Day Care Centre |  | 90,000 |
| 43 | Private Secondary School |  | 300,000 |
| 44 | Printing and Publishing firm |  | 90,000 |
|  | GARAGES AND WORKSHOPS |  |  |
| 45 | Motor Vehicles repair garage |  | 108,000 |
| 46 | Motor Cycle! Generator repair garage |  | 90,000 |
| 47 | Another repair workshop |  | 30,000 |
|  | HOTELS, LODGES AND GUEST HOUSE |  |  |
| 48 | Hotels business (with 3 stars and above) |  | - |
| 49 | Hotels business (with less than 3 stars) |  | 90,000 |
| 50 | Lodge / Guest House (20 rooms and above) |  | - |
| 51 | Lodge! Guest House (less than 20 rooms above) |  | 150,000 |
| 52 | Hotels (100 rooms or more) |  | - |
| 53 | Hostel (more than 50 rooms but less than 100 rooms |  | - |
| 54 | Hostels (less than 50 rooms) |  | 54,000 |
| 55 | Apartments |  | 54,000 |
| 56 | Bar Pub / Inn etc. |  | 100,000 |
| 57 | Conference Hall |  | 45,000 |
| 58 | Night club/ Disco – dance hail |  | 100,000 |
| 59 | Cinema / theatre – Video hall |  | 63,000 |
| 60 | Swimming Pool |  | 45,000 |
| 61 | Members Club |  | 45,000 |
| 62 | Health Club |  | 72,000 |
| 63 | Restaurant |  | 54,000 |
| 64 | Eating house |  | 30,000 |
|  | OTHERS |  |  |
| 65 | Radio station |  | 180,000 |
| 66 | Satellite connection |  | 90,000 |
| 67 | Lottery |  | 180,000 |
| 68 | Slot machines |  | 150,000 |

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| 70 | Kiosk |  | 20,000 |
| 71 | Photo booth |  | 25,000 |
| 72 | Bakery |  | 100,000 |
| 75 | Dry cleaner |  | 30,000 |
| 76 | Dobie |  | 20,000 |
| 77 | Car washing bay |  | 50,000 |
| 78 | Internet Café |  | 30,000 |
| 79 | Small cartage Industries |  | 20,000 |
| 80 | Engravers |  | 45,000 |
| 81 | Pool table |  | 81,000 |
| 82 | Scalp dealers |  | 54,000 |
| 83 | Communication companies- MAST Construction |  | To be based on Assessment |
| 84 | Operational Permits communication towers (communication Masts) |  | 540,000 |
| 85 | Private Public toilets I bath rooms |  | 9,000 |
| 86 | Funeral services |  | 63,000 |
| 87 | Private firefighting services |  | 90,000 |
| 88 | Car rental services |  | 72,000 |
| 89 | Business/Secretarial bureau |  | 72,000 |
| 90 | Mobile network service providers |  | 630,000 |
| 91 | Hawker |  | 9,000 |
| 92 | Travelling wholesaler (countrywide) |  |  |
|  | Travel wholesaler (one district) |  |  |
| 93 | Belie Permit-Boat support staff permit –Annual |  | 25,000 |
| 94 | Cage fish farmers per cage size 2 by 2 m |  | 100,000 |
| 95 | Cage Operating fees of size 5 by 5 ft |  | 200,000 |
| 96 | Cage Operating fees above 5ft |  | 450,000 |
| NO | TRADING PERMITS |  | RATES FY2023/2024 shs |
| 1 | Hawkers permits- annual |  | 25,000 |
| 3 | Fish Monger permits (Hawking) |  | 30,000 |
| 4 | Wheel barrow permits per month |  | 3,000 |
| 5 | Mobile photographers permit |  | 20,000 |
| 6 | Recreational permits (Disco, films, Kadongo Kamu |  | 30,000 |
| 7 | Cobbler (Shoe repair permit) |  | 25,000 |
| 8 | Watch repairer Permit |  | 30,000 |
| 9 | Radio repairer! Barber |  | 20,000 |
| 10 | Shoe Shiner permit |  | 20,000 |
| 11 | Hair cutters permits |  | 25,000 |
| 12 | Bicycle repair permit |  | 35,000 |
| 13 | Photographic permit (Mobile) |  | 30,000 |
| 16 | Small drinking places permit |  | 10,000 |
| 27 | Mobile phone cards sellers permit |  | 30,000 |

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| 28 | Television Masts permit |  | 540,000 |
| 29 | Radio buster Mast permit |  | 540,000 |
| 30 | Telecommunication Mast permit |  | 2,250,000 |
| 31 | Car washing permit (Individuals) |  | 50,000 |
| 32 | Maternity operation permit |  | 50,000 |
| 33 | Building contractors permit |  | 200,000 |
| 35 | Lottery agency permit |  | 10,000 |
| 36 | Mobile beer distribution permit |  | 20,000 |
| 37 | Mobile soft drink distribution permit |  | 20,000 |
| 38 | Side handcraft permit (stall permit) |  | 10,000 |
| 40 | Private post primary school operational permit |  | 150,000 |
| 41 | Private primary school operational permit (Board |  | 150,000 |
| 42 | Private post primary school operational permit |  | 150,000 |
| 43 | Private primary school operational License |  | 50,000 |
| 44 | Private nursery school operation permit |  | 30,000 |
| 45 | Car washing bay permit |  | 30,000 |
| 46 | Public assembly permit (weddings, parties etc. |  | 20,000 |
| 47 | Saloon operator permit |  | 50,000 |
| 48 | Duplicate license 50% of the original Value of license |  | original 50% |
| 51 | Timber sellers license(Kibanda) |  | 100,000 |
| 52 | Mobile wholesale (lorries and vans) Permit |  | Per Visit 2,000 |
| 53 | Environmental restoration Fine Fees |  | 1,000,000 |
|  | **114524: Liquor Licenses** |  | RATES FY2023/2024 shs |
| 54 | Native Beer (Tonto) Permit |  | 30,000 |
| 55 | Brewing permit - Native brew Waragi |  | 50,000 |
|  | **141502: Mineral Royalties** |  | RATES FY2023/2024 shs |
| 56 | SAND MINES; |  |  |
| 57 | Sand quarry permit (Land lord) |  | 100,000 |
| 58 | Sand excavation and loading permit individuals) |  | 15,000 |
| 59 | Sand mine large field |  | 1,500,000 |
| 60 | Sand mine medium field |  | 1,000,000 |
| 61 | Sand mine small field |  | 500,000 |
| 62 | Sand excavation machine |  | 500,000 |
|  | stone quarry (Annual) |  |  |
| 63 | a) Mass production |  | 2,000,000 |
| 64 | b) Medium |  | 1,500,000 |
| 65 | Small |  | 1,000,000 |
| 66 | d) Small scale ( per each person crushing stone) |  | 50,000 |
| 67 | Mineral dealers |  | 45,000 |
| 67 | Power Generation |  | 900,000 |
| 68 | Power distribution |  | 900,000 |
| 69 | Brick Manufacturing permit |  | 50,000 |
|  | Loading fee - sand / bricks and other trucks |  |  |
| 70 | a) 20 tones and above |  | 25,000 |

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| 71 | b) 7 tones and above |  | 15,000 |
| 72 | c) Dyna pick up |  | 10,000 |
|  | Road Toll fee - Sand /bricks and other trucks |  |  |
| 73 | a) 20 tones and above |  | 30,000 |
| 74 | b) 7 tones and above |  | 25,000 |
| 75 | c) Dyna pick up |  | 15,000 |
|  | Royalties |  |  |
| 76 | Eskom Uganda Ltd- Per Quarter |  | 15,372,638 |
| 77 | Bujagali Energy Ltd - Per Quarter |  | 28,860,046 |
|  | **142154: Sale of Publications/ Print stationary** |  | RATES FY2023/2024 shs |
| 78 | Certificate of no objection fees ( Loans) |  | 10,000 |
| 79 | Letter of Administrator General processing fees |  | 50,000 |
|  | **142119: Sale of Bid documents** |  | RATES FY2023/2024 shs |
| 80 | 1. Service provision |  | 52,000 |
| 81 | 1. Works provision |  | 102,500 |
| 82 | 1. Disposal of assets/ items |  | 30,000 |
|  | **142201: Vehicle Parking fees** |  | Rates FY2023/2024 shs |
|  | Boat /Vessel landing sites fees –Annual |  | 50,000 |
| 83 | Special taxi hire operational permit |  | 50,000 |
| 84 | Taxi park operational permit (land lord ) |  | 100,000 |
| 85 | Private car park License |  | 90,000 |
|  | **142208: Property Related duties/Fees** |  | Rates Fy2023/2024 shs |
| 86 | Beach: Grade A |  | 500,000 |
| 87 | Grade B |  | 200,000 |
| 88 | User fees at entry points at tourists’ sites |  | 10% |
| 89 | Property rate |  | 6% of ratable value |
|  | **142209: Advertisements/Bill Boards** |  | Rates Fy2023/2024 shs |
| 90 | Business sign posts = Each |  | 50,000 |
| 91 | Adverts bill board fees (PA) size 5x6 mtrs |  | 600,000 |
| 92 | Adverts bill board fees ( PA) size 3x4 mtrs |  | 500,000 |
| 93 | Adverts bill board fees (P.A) size 2x3 mtrs |  | 400,000 |
|  | **142210: Animal and Crop Husbandry Related Levies** |  | Rates Fy2023/2024 shs |
| 94 | Buikwe S/C Piggery Farm (commercial) |  | 1,200,000 |
| 95 | Butchery |  | 45,000 |
| 96 | Butcher permit (Meat Stall) |  | 100,000 |
| 97 | Florist |  | 45,000 |
| 98 | Herbal/Local Medicine |  | 18,000 |
| 99 | Bicycle coffee Vanilla operation permit |  | 30,000 |
| 100 | Mobile coffee / Vanilla buyers / producers and Stores Permit |  | 100,000 |
| 101 | Wholesale Coffee / Vanilla Traders License |  | 2,000,000 |
| 102 | storage operation permit (coffee& other produce |  | 100,000 |
| 103 | Fresh produce roadside stall permit |  | 15,000 |
| 104 | Tree nursery operation permit (commercial) p.d |  | 30,000 |

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| 105 | Cattle farm operation permit (Large) |  | 20,000 |
| 106 | Cattle farm operation permit (Medium) |  | 10,000 |
| 107 | Hides and skin movement permit |  | 30,000 |
| 108 | Impounding stray animals |  |  |
| 109 | a) Goats and Sheep |  | 10,000 |
| 110 | b) Cows = Each |  | 20,000 |
| 111 | Movement permit fees (for Cattle) |  | 10,000 |
| 112 | Trucks of sugarcane |  | 50,000 |
|  | **FOREST PRODUCE** |  |  |
|  | **CHARCOAL** |  |  |
| 113 | Charcoal permits store |  | 25,000 |
| 114 | A) Vehicle of 7 Tones and above |  | 62,000 |
| 115 | B) Vehicle of below 7 tones |  | 40,000 |
| 116 | C) Bodaboda per day |  | 5,000 |
| 117 | D) Bicycle per month |  | 5,000 |
|  | **FIREWOOD** |  |  |
| 118 | A) Vehicle of 7 Tones and above |  | 45,000 |
| 119 | B) Vehicle of below **7** tones, Dyna, Isuzu, and Pick Ups |  | 30,000 |
|  | **BILLETS / ROUNDWOOD EG PINE, EUCELYPTUS** |  |  |
| 120 | Vehicle of 7 tones and above |  | 50,000 |
| 121 | Vehicle below 7 tones |  | 40,000 |
| 122 | Poles |  | 200 |
|  |  |  |  |
|  | **142211: Registration Fees for Documents and Business** |  | **Rates Fy2023/2024 shs** |
| 124 | Administrator General Fees |  | 50,000 |
| 125 | CBO – Registration Certificate Fees |  | 40,000 |
| 126 | Customary Marriage Registration Fees |  | 50,000 |
| 127 | Civil Marriage Registration Fees |  | 250,000 |
| 128 | NGO operational permit |  | 70,000 |
| 129 | Non-Government organization Ngo operation |  | 50,000 |
| 130 | Traditional healers’ registration permits annual |  | 100,000 |
|  | **142216: Inspection Fees** |  | **Rates Fy2023/2024 shs** |
| 131 | Vacant plot charge ( per plot) |  | 20,000 |
|  | Kiosk permit |  | p.m 9,000 |
|  | Building occupation permit per Sq Mtr |  | 200 |
| 132 | Building plan fee ( Residential ) per sqMtr |  | 1000 |
| 133 | Building plan fee (Commercial) per sqMtr |  | 1500 |
| 133 | Building Plan fee (Industrial) per SqMtr |  | 2000 |
| 134 | Institutions religious & Schools |  | 1500 |
|  | **Loading fee** |  |  |
| 135 | **A)** Fish trucks |  | 50,000 |
| 136 | **B**) BMU charges per kg of Fish |  |  |
| 137 | per kg of Fresh Fish |  | 10 |
| 138 | per kg of dry Fish! Cued Fish |  | 20 |

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|  | **142217: Market/ Gate Charges** |  | **Rates Fy2023/2024 shs** |
| 139 | Market plot allocation fee |  | 10,000 |
|  | **Market due, specifically (Mbuulo) Markets in Sub-counties** |  | **Rates Fy2023/2024 shs** |
| 1 | A tin of Potatoes |  | 500 |
| 2 | A Sack of Potatoes |  | 500 |
| 3 | A tin of dried beans |  | 500 |
| 4 | A Sack of dried beans |  | 1,000 |
| 5 | Atm of thrashed rice |  | 1,500 |
| 6 | A Sack of thrashed rice |  | 1,000 |
| 7 | A tin of Tomatoes |  | 500 |
| 8 | A tin of ground nuts / un-thrashed |  | 500 |
| 9 | A Sack of un-thrashed ground nuts |  | 2,000 |
| 10 | Atm of thrashed Ground nuts |  | 1,000 |
| 11 | A Sack of thrashed Ground nuts |  | 2,000 |
| 12 | A Tin of peas |  |  |
| 13 | A tin of dried Maize |  |  |
| 14 | A Sack of dried Maize |  |  |
| 15 | A Tin of Onions |  | 1,000 |
| 16 | A sack of Onions |  | 2,000 |
| 17 | Atm of Oranges |  | 500 |
| 18 | A Sack of Oranges |  | 2,000 |
| 19 | A Tin of Passion fruits |  | 500 |
| 20 | A Sack of Passion fruits |  | 2,000 |
| 21 | A Tin of finger millet or Sorghum |  | 500 |
| 22 | A Sack of finger millet or Sorghum |  | 1,500 |
| 23 | A tin of fresh Cassava |  | 500 |
| 24 | A Sack of fresh Cassava |  | 1000 |
| 25 | A Tin of dried Cassava |  | 500 |
| 26 | A Sack of dried Cassava |  | 500 |
| 27 | A Tin of Ginger |  | 500 |
| 28 | A Sack of Ginger |  | 1,000 |
| 29 | A Tin of Egg Plant or Pepper |  | 500 |
| 30 | A Sack of Egg Plant or Pepper |  | 1,000 |
| 31 | A sack of Cabbage |  | 1,500 |
| 32 | A tin of any other fruit not mentioned |  | 1,000 |
| 33 | A sack of any other fruit not mentioned |  | 2,000 |
| 34 | A Basket of Agricultural produce |  | 500 |
| 35 | A Pickup of Pineapple each |  | 10,000 |
| 36 | A bunch of Gonja |  | 1,000 |
| 37 | A bunch of bananas for a trader |  | 500 |
| 38 | A Bunch of bananas from a Lorry |  | 500 |
| 39 | Monthly Market dues on stalls |  | 15,000 |
| 40 | A Pickup of Potatoes |  | 15,000 |
| 41 | A Pickup of Cassava |  | 15,000 |
| 42 | A Pickup of green Vegetables |  | 10,000 |
| NO | **DRINKS ( per unit)** |  | **RATES FY2023/2024 shs** |
| 1 | A crate of Soda |  | 500 |
| 2 | A crate of Beer |  | 1,000 |
| 3 | A jerrican of Omuganda Beer |  | 700 |
| 4 | A ierrican of Malwa |  | 700 |
| 5 | A jerrican of Kwete |  | 700 |
| 6 | A jerrican of juice |  | 700 |
| 7 | A Jerrican of any other Local Beer |  | 700 |
| 8 | A Jerrican of Milk |  | 2,000 |
| 9 | Basket of samosas |  | 500 |
| 10 | A Basket of Kabalagala |  | 500 |
| 11 | A Basket of Bread |  | 500 |
| 12 | Any other cooked food |  | 500 |
| 11 | Banana leaves |  | 500 |
| 12 | Sugar cane small Quantity |  | 500 |
| 13 | Sugar cane big Quantity |  | 1,000 |
| 14 | Soda and hawking |  | 1,000 |
|  | **EATS: (Annually)** |  | **RATES FY203/2024 shs** |
| 1 | A restaurant selling tea orfood only |  | 40,000 |
| 6 | Roasting and frying of Meat |  | 20,000 |
| 7 | Roasting and frying of Chicken |  | 20,000 |
| 8 | Roasting of gonja etc. in the Market |  | 10,000 |
| 9 | Agricultural production 1st Grade |  | 10,000 |
| 10 | Agricultural production 2nd Grade |  | 15,000 |
|  | **ANY OTHER BUSINESSS: daily ( Mubuulo)** |  | **RATES FY2023/2024 shs** |
| 1 | A big bale of old Clothes A small bale of old Clothes |  | 2,000 |
| 2 | A bale of blackest, bed sheets etc. |  | 1,000 |
| 3 | A small bale of old Clothes |  | 3,000 |
| 4 | Any one selling Different items on stall |  | 1,500 |
| 5 | Kiosk in Markets (pm) |  | 1,000 |
| 6 | Cotton Mattress |  | 40,000 |
| 7 | A Bundle of banana leaves |  | 2,000 |
| 8 | Native drug seller |  | 1,000 |
| 9 | Wheel b arrow pusher |  | 2,000 |
| 10 | A sack of Charcoal |  | 1,000 |
| 11 | A pickup of fire wood |  | 1,000 |
| 12 | Sale of tap water |  | 500 |
| 13 | Bag of banana fingers |  | 500 |
| 14 | Live music show |  | 50,000 |
| 15 | Grass cutting machine operator |  | 30,000 |
| 16 | A trip of Stones |  | 10,000 |
| 17 | A trip of Bricks |  | 10,000 |
| 18 | A trip of Lake Sand |  | 10,000 |
| 19 | A Trip of pit sand |  | 10,000 |
| 20 | A Tailor |  | 1,500 |
| 21 | Cassette Records (pm) |  | 20,000 |
| 22 | Discos (p.m) |  | 50,000 |
| 23 | A bundle of old clothes |  | 2,000 |
| 24 | A bundle of sugar cane |  | 1,500 |
| 25 | A Lorry of fire wood |  | 30,000 |
|  | **ANIMALS: (PER UNIT) Daily** |  | **RATES FY2023/2024 shs** |
| 1 | Live cattle when sold |  | 10,000 |
| 2 | A thigh of meat |  | 2,000 |
| 3 | Slaughtered pig |  | 2,000 |
| 4 | Sheep or Goat |  | 2,000 |
| 5 | Slaughtered cattle in market |  | 8,000 |
| 6 | A basket of ants, grasshoppers etc. |  | 2,000 |
| 7 | Any one selling dried coffee in small bundles |  | 1,000 |
| 8 | A tin of Ghee |  | 1,000 |
| 9 | A tray of eggs |  | 500 |
| 10 | Slaughtered Chicken in the Market |  | 500 |
|  | **FISH: Per Unit Daily** |  | **RATES FY2023/2024 shs** |
| 1 | Kinds of all fresh fish at markets |  | 500 |
| 2 | Nile Parch small size |  | 500 |
| 3 | Fish at stalls in markets |  | 1,000 |
| 4 | Tilapia big size each |  | 1,000 |
| 5 | Cat fish (Semutundu) small size each |  | 500 |
| 6 | Cat fish (Semutundu) Big size each |  | 700 |
| 7 | Tilapia (Omugeto) |  | 3000 |
| 8 | Emmale fish Small size |  | 500 |
| 9 | Emmale big size |  | 500 |
| 10 | A small bundle of Fresh fish |  | 3,000 |
| 11 | A small bundle of any other fish |  | 5,000 |
| 12 | A tin of mukene |  | 1,000 |
| 13 | A sack of mukene |  | 3,000 |
| 14 | A bundle of nkejje |  | 500 |
| 15 | A basket of any other fish |  | 500 |
| 16 | A bicycle of fish – Trader |  | 3,000 |
| 17 | A Small bundle of smoked fish (Olutala) |  | 2,000 |
| 143201 | **FINES AND CHARGES** |  |  |
| 1 | A person who contrives any provision of this ordinance |  | 50,000 |
| 2 | A person who abstracts/ hinder / making false statements to any officer or Agent of the council in performance of his / her duties |  | 500,000 |
| 3 | Tipper/ Trucks of stone by passing check point |  | 600,000 |
| 4 | Tipper / Truck of sugar cane by passing check point |  | 300,000 |

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| **DEPARTMENT OF LAND ADMINISTRATION** | | | |
| NO | **SERVICE** | **Nature of COST** | Charges shs |
| 1 | Processing up Country Instructions to prepare land titles (both leasehold and freehold) | Assurance of title 5% of premium  In case of freehold  Preparation of lease | 10,000  20,000  20,000  20,000 |
| 2 | Provide technical advice in writing | No Cost |  |
| 3 | Give Consents to transfer | Consent fee  For each additional pilot | 20,000  5,000 |
| 4 | Processing exertions on expired initial leases and renewal of expired leases | Registration fee  Preparation of lease  Issue of Certificate of Title  Assurance of title  Extension/f Application fee | 10,000  20,000  20,000  20,000  20,000 |
| 5 | Processing of Extensions of running leases | Registration fee  Extension/f Application fee | 10,000  20,000 |
| 6 | Processing variation of terms lease. charge of user after approval from controlling Authority and National Physical Planning Board | Registration fee  Variation fee (Premium and Ground  must have been assessed and paid  client) | 10,000  20,000 |
| 7 | Processing Conventions from customary tenure to freehold | Registration fee  Assurance of titles  Issue of Certificate of Title  Application fee | 10,000  20,000  20,000  50,000 |
| 8 | Processing Sub Divisions | Registration fee  Assurance of titles (Per Title)  Issue of Certificate of Title (Per Title)  Application fee | 10,000  20,000  20,000  20,000 |
| 9 | Conversion from leasehold to freehold (Offer fees) | Urban Areas  Rural Areas  Registration fee  Assurance of titles (per title)  Issue of Certificate of Title (per title)  Application fee | 300,000  250,000  10,000  20,000  20,000  20,000 |
| 10 | Process Grant of leasehold & freehold | Preparation of lease  Registration fee  Assurance of titles (per title)  Issue of Certificate of Title (per title)  Application fee | 20,000  10,000  20,000  20,000  20,000 |
| 11 | Issuance of search report for information from the land Administration Registry on ownership, status of Land, Plots number. | Search fee  Perusal fees | 10,000  5,000 |

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| **12** | Processing of Certified document after receiving the relevant land file | | Search fee  Perusal fee  Certificate per page | 10,000  5,000  2,000 |
| **13** | Issuance of search report for information in the map record office to establish statues of the land. | | Search fee | 10,000 |
| **14** | Land offer fees both  Rural and Urban | | **Charges per Acre based on assessment** | Guided by the market value of Land prevailing  i.e Currently  **Ugx 300,000** and  **Ugx 250,000** for Urban and rural respectively. |
| **15** | Processing building plans | | Search fee | 10,000 |
| **DEPARTMENT OF LAND REGISTRATEON /OFFICE OF TITLE** | | | | | |
| NO | SERVICE | COST | | Charges shs | |
| 1 | Conduct a Physical / Personal search on the registered piece of land | per search | | 10,000 | |
| 2 | Issue a search letter | per letter | | 10,000 | |
| 3 | Register Transfers on Certificate of Title | Stamp duty1.5% of the value of the land Registration fees | | 10,000 | |
| 4 | Register a Mortgage | Stamp duty 0.05% of the sum mortgage sum Registration fee  Persual 5,000/= and 2,000/= for extra copy | | 10,000 | |
| 5 | Release a Mortgage | Stamp duty  Registration fees | | 5,000  10,000 | |
| 6 | Remove and expired Mortgage | Registration fee | | 10,000 | |
| 7 | Lodgment of a Caveat | No Cost | |  | |
| 8 | Register a Caveat | Stamp duty  Registration fee | | 10,000  10,000 | |
| 9 | Remove a Caveat (based on requests by another party other than the person who placed it) | Stamp duty  Registration fee | | 5,000  10,000 | |
| 10 | Withdraw a Caveat (based on requests by the person who placed it) | Stamp duty  Registration fee | | 5,000  10,000 | |
| 11 | Lodgment of a Court order | No Cost | |  | |
| 12 | Register Court order! Decrees | Stamp duty Registration fee | | 10,000 | |
| 13 | Rectify the Register (With notice) | No Cost | |  | |
| 14 | Rectify the Register ( Without notice) | No Cost | |  | |
| 15 | Register Administrators or executors of a will on Certificate of Title | Registration fee | | 10,000 | |
| 16 | Issue of Certificate of Title upon subdivision | Registration fee  Title charge per now certificate | | 10,000  10,000 | |
| 17 | Issue Condominium Certificate of Title | Registration fee  Title charge per now certificate | | 10,000  10,000 | |

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| 18 | Issue Special Certificate of Title (to replace owner’s copy) | Stamp duty  Registration fee  Gazzettement fee (paid to Uganda Printing &Publishing  Corporation | 10,000  15,000  120,000 |
| 19 | Issue Substitute Certificate of Title (to replace registry Copy) | No Cost |  |
| 20 | Issue new Leasehold & Freehold Certificate of Title | Registration fee | 10,000 |
| 21 | Extend a Lease on Certificate of title (for running lease) | Registration fee | 10,000 |
| 22 | Renew a lease on Certificate of title (for expired leases) | Stamp duty is paid as to 1% of the revised rent | 10,000 |
| 23 | Preparation of a variation | Registration fee/ Preparation fee | 10,000 |
| 24 | Register Variation of a lease | Stamp duty for 2 copies of variation lease document  Registration fee | 10,000  10,000 |
| 25 | Preparation of surrender of a lease | Preparation fee | 10,000 |
| 26 | Surrenderofa lease | Stamp duty  Registration fee | 5,000  10,000 |
| 27 | Register Certificate of repossession & Purchase of Certificates of Title | Registration fee | 10,000 |
| 28 | Register correction of errors on certificates of Titles brought by client | Registration fee | 10,000 |
| 29 | Amendment to the Register | No Cost |  |
| 30 | Register change of names & address | Registration fee | 10,000 |
| 31 | Acknowledgement of receipt of communication to office of Title! Department of Land | No Cost |  |

**END OF CHARGING POLICY**