



THE REPUBLIC OF UGANDA

**LWENGO DISTRICT LOCAL
GOVERNMENT CHARGING POLICY
FOR THE PERIOD: 2022-2025**

Foreword

The Charging policy lays down the principles upon which the different taxes and fees in use by the Local Government are based. It details the tax base, rates, grades of markets and trading centers. It eliminates any ambiguities and arbitrariness (Random Choice) in assessment, and reduces the use of Revenue Officers' discretion in tax administration. This protects taxpayers from unnecessary harassment and over taxing of taxpayers by revenue officers and aids the taxpayers to plan their tax obligation in advance. The Local Government Act 1997 (As amended) and the Local Government Finance and Accounting Regulation 2007 gives mandate/powers to Local Government Councils to levy and collect taxes on behalf of the government

Each local government shall draw up a comprehensive list of all its internal revenue sources and maintain data on total potential collectable revenues.

It is from this background that Lwengo District Local government developed this charging policy for different businesses and market places.

The Market Act, Cap 94, provides for the establishment and management of markets by the District authority within its jurisdiction.

The Statutory Instrument 2017 No.2 -The Trade (Licensing) (*Amendment of Schedule*) Instrument, 20, 'Part C' gives a detailed tax grading for various businesses.

The purpose of this policy is therefore to provide guidance on how to levy or charge different taxes from different revenue sources. This will create harmony between the tax assessors, taxpayers for not being over charged or under charged, and hence boosting the revenue base for Lwengo District.

Sign:.....

Ntulume George

Chief Administrative Officer- Lwengo

Acknowledgement

Lwengo District Local Revenue Charging Policy was approved under Minute No. **11/LDC/12/2021** and has been prepared under the legislative provision of the Local Governments Act (As amended) and the Local Government Finance and Accounting Regulation 2007, which gives mandate/powers to Local government Councils to levy and collect taxes on behalf of the government.

This Revenue Charging policy was developed through a participatory process involving key stakeholders at various levels including various sub-counties, at District level, finance, Physical Planning and Education departments were key in coming up with the policy.

In special way, a lot of appreciation is extended to the Finance Committee, the Finance Department and the District Council of Lwengo District Local Government for supporting the preparation of this policy formulation and owning it and mandating its implementation by the revenue management team of the District and all stakeholders in the District.

Over the last few years, local revenue performance in Lwengo District has been poor; this calls for collective efforts from all the stakeholders to improve on the performance. I would like to thank the team involved in the successful preparation of this policy and, in particular, to acknowledge the contributions made by staff in Finance department, heads of departments directly involved in revenue generation and collection especially sub county chiefs and Parish Chiefs in Lwengo District.

Finally, I appeal for teamwork to achieve the objectives of collecting all revenues from possible sources it is therefore my wish that those who will participate in implementation of this Revenue charging policy to embrace it through hard work, commitment and dedication at all levels to improve on collections for effective service delivery to achieve the Vision and Mission of the district by 2040.

Sign:.....

Kanyesigye Innocent

Secretary for Finance - Lwengo

LWENGO DISTRICT CHARGES, FEES, RATES AND RENT POLICY.

Nature of Business/Trade	Town Councils		Towns/Sub-County	
	Grade 1	Grade 11	Grade 1	Grade 11
Stores	100,000	100,000	100,000	100,000
Wholesaler	200,000	100,000	100,000	60,000
Retailers	84,000	60,000	60,000	20,000
Woodshops	60,000	40,000	40,000	20,000
Metal workshops	85,000	50,000	50,000	20,000
Business Registration	10,000	10,000	10,000	10,000
Hard ware	100,000	60,000	60,000	30,000
Bricks block/Concrete products	56,000	40,000	40,000	20,000
Cottage Industry	90,000	52,000	52,000	30,000
Warehouse/depot	168,000	52,500	52,500	50,000
Showroom	210,000	120,000	120,000	80,000
Stone Quarries (Per Plot within Kirombe)	100,000	100,000	100,000	100,000
Sand Deposits (Per Plot within Kirombe)	100,000	100,000	100,000	100,000
Grocery	210,500	80,000	80,000	50,000
Forestry products-Timber, Poles and charcoal	135,000	45,000	75,000	30,000
Supermarkets	1,125,000	450,000	250,000	150,000
Boutique/Beauty saloons	130,000	84,000	50,000	40,000
Agro-processing - Coffee and Grain Millers	150,000	150,000	150,000	150,000
Agro-In puts (Agricultural Shops)	100,000	75,000	75,000	45,000
Commercial farming (LST)	100,000	75,000	75,000	45,000
Travel and tour Agents	150,000	135,000	135,000	60,000
Revenue from Nsenene (Per Active Month)	1,800,000	1,800,000	1,800,000	1,800,000
Professional Services				
Business Consultants	337,500	187,500	135,000	75,000
Legal firms	337,500	225,000	135,000	90,000
Auditors/ Accountants/Tax consultants	337,500	225,000	135,000	90,000
Surveyors, Engineers and Valuers/ Architects	562,000	337,500	225,000	135,000

Surveyors, Engineers and Valuers/Architects	562,000	337,500	225,000	135,000
Auctioneers/bailiffs/court brokers	337,500	225,000	135,000	90,000
Events management companies	450,000	262,000	180,000	105,000
Fumigation firms	150,000	112,500	60,000	45,000
Cleaning services	375,000	225,000	150,000	90,000
Financial Institution Business				
Insurance company	937,000	637,000	375,000	255,000
Banks	1,350,000	750,000	540,000	300,000
Money lending and Saving Institutions	487,000	262,500	195,000	105,000
Foreign exchange bureau	750,000	412,500	300,000	165,000
ATM Machine	262,500	187,500	105,000	75,000
Health and Medical Business				
Clinics	300,000	157,000	120,000	63,000
Pharmacy	600,000	315,000	240,000	126,000
Private Hospital	675,000	337,000	270,000	135,000
Nursing Homes	300,000	157,000	120,000	63,000
Drug Store	165,000	135,000	66,000	54,000
Education (As per Enumeration)				
Driving schools	187,000	150,000	75,000	60,000
Private tertiary institutions (less than 200 students)	100,000	100,000	100,000	100,000
Private tertiary institutions (201 to 400 students)	150,000	150,000	150,000	150,000
Private tertiary institutions (401 to 600 students)	200,000	200,000	200,000	200,000
Private tertiary institutions (601 to 1000 students)	220,000	220,000	220,000	220,000
Private tertiary institutions (Above 1000 students)	250,000	250,000	250,000	250,000
Nursery school (less than 200 students)	100,000	100,000	100,000	100,000
Nursery school (201 to 400 students)	150,000	150,000	150,000	150,000
Nursery school (401 to 600 students)	200,000	200,000	200,000	200,000
Nursery school (601 to 1000 students)	225,000	225,000	225,000	225,000
Nursery school (Above 1000 students)	250,000	250,000	250,000	250,000
Private primary school (less than 200 students)	100,000	100,000	100,000	100,000
Private primary school (201 to 400 students)	150,000	150,000	150,000	150,000
Private primary school (401 to 600 students)	200,000	200,000	200,000	200,000
Private primary school (601 to 1000 students)	315,000	315,000	315,000	315,000
Private primary school (Above 1000 students)	350,000	350,000	350,000	350,000
Day care centers (less than 200 students)	100,000	100,000	100,000	100,000
Day care centers (201 to 400 students)	135,000	135,000	135,000	135,000

Day care centers (401 to 600 students)	150,000	150,000	150,000	150,000
Day care centers (601 to 1000 students)	187,000	187,000	187,000	187,000
Day care centers (Above1000 students)	200,000	200,000	200,000	200,000
Private Secondary school (less than 200 students)	150,000	150,000	150,000	150,000
Private Secondary school (201 to 400 students)	200,000	200,000	200,000	200,000
Private Secondary school (401 to 600 students)	250,000	250,000	250,000	250,000
Private Secondary school (601 to 1000 students)	450,000	450,000	450,000	450,000
Private Secondary school (Above1000 students)	1,125,000	1,000,000	450,000	450,000
Printing & publishing House				
Printing & publishing firm	412,500	262,500	165,000	105,000
Book Shops	100,000	85,000	65,000	50,000
Construction Business				
Construction Business	750,000	525,000	300,000	210,000
Garage and Workshops				
Motor vehicle repair garage	200,000	150,000	108,000	90,000
Motorcycle/generator repair garage	225,000	100,000	70,000	30,000
Other repair workshops	100,000	75,000	50,000	50,000
Hotel, Lodges and Guest House				
Hotel business (3 stairs and above)	1,200,000	375,000	150,000	100,000
Lodge/guest house (More than 20 rooms)	300,000	187,000	120,000	75,000
Lodge/guest house (Less than 20 rooms)	210,000	150,000	90,000	60,000
Hostels (100 rooms and more)	210,000	150,000	90,000	60,000
Hostels (more than 50 but less than 100 rooms)	150,000	100,000	75,000	50,000
Hostels (less than 50 rooms)	100,000	60,000	60,000	50,000
Apartments	750,000	375,000	300,000	150,000
Recreation/Entertainment				
Bars/Inn etc.	187,500	112,000	75,000	45,000
Conference Hall	150,000	100,000	75,000	50,000
Cinema/theater/Video hall	225,000	150,000	90,000	60,000
Swimming pools	60,000	45,000	45,000	30,000
Health Clubs and Member Clubs	187,000	75,000	75,000	30,000
Restaurant	187,000	90,000	75,000	36,000
Night Clubs	375,000	187,000	150,000	75,000
Others				
Radio station	750,000	600,000	300,000	150,000
Lottery	1,000,000	600,000	600,000	600,000
Private car park	337,000	150,000	100,000	60,000
Kiosks	75,000	30,000	50,000	30,000
Photography lab	100,000	75,000	50,000	30,000
Abattoir	52,500	36,000	50,000	30,000
Cattle Trading License (cow)	50,000	50,000	50,000	50,000

Cattle Trading License (Goats and Pigs)	30,000	30,000	30,000	30,000
Butchery	150,000	75,000	75,000	50,000
Bakery	285,000	150,000	200,000	100,000
Dobie	75,000	50,000	30,000	30,000
Car washing bay	165,000	60,000	66,000	30,000
Internet cafe	225,000	150,000	90,000	60,000
Traditional Healers/Herbal Clinics	100,000	80,000	80,000	50,000
Tap Water Supply/sale	50,000	30,000	30,000	30,000
Garbage collectors	187,000	150,000	75,000	45,000
Catering services	225,000	150,000	90,000	75,000
Engravers	270,000	150,000	110,000	60,000
Pool table	112,500	81,000	81,000	40,000
Scrap dealer	150,000	75,000	60,000	30,000
Mineral dealers	375,000	300,000	150,000	120,000
Communication companies/operational communication tower/ masts	750,000	750,000	750,000	750,000
Power distribution	900,000	900,000	900,000	900,000
Private public toilets	75,000	50,000	50,000	30,000
Funeral services	337,000	187,000	135,000	75,000
Business secretarial bureau	90,000	72,000	72,000	45,000
Mobile Network service provider	675,000	630,000	270,000	252,000
Mobile Money	300,000	150,000	100,000	50,000
Sports Betting	1,000,000	1,000,000	1,000,000	1,000,000
Slot machines	375,000	300,000	150,000	120,000
Travelling wholesaler (country wide)	112,500	90,000	90,000	45,000
Travelling wholesaler (one district)	90,000	65,000	65,000	30,000
Building Fees	150,000	75,000	100,000	45,000
Other fees and Charges				
Application for loans/CBO Registration	30,000	30,000	30,000	30,000
Letters of Administration	50,000	50,000	50,000	50,000
Civil Marriage Registration	250,000	250,000	250,000	250,000
Application for Land Registration	50,000	50,000	50,000	50,000
Land inspection fees	50,000	50,000	50,000	50,000
Certification of documents	20,000 (per document)	20,000 (per document)	20,000 (per document)	20,000 (per document)

Markets. (People operating within a Market daily)

Tendered Markets	Proposed
Grade A (Traders with stalls in Market)	20,000/= Per Month

Grade B (Traders with stalls in Market)	15,000/= Per Month
Lorries of Matooke	200/= per butch
Weekly/Daily vendors-Grade A	2000/= to 7000@vendor @day
Weekly/Daily vendors-Grade B	1000/= to 2000/= @vendor @day
Smaller vehicles, Motorcycles and Bicycles loaded with Matooke	200/= per butch
Road Side Vendors	20,000/= per month
Mobile markets	
Evening vendors- Grade A	2000/= @vendor @day
Evening vendors- Grade B	1000/= @vendor @day

Entry fees for goods in the market. 1,000/=

Advertisements.

Billboards / sign posts/ advertising	Small - 1sqr metre or less	50,000/=
	Medium 1-2 sqrmeters	100,000/=
	Big size 2-4 sqrmeters	150,000/=
	Large 4- 8sqr metres	300,000/=
	Extra-large 8sqr meters and above	500,000/=
1	Wall branding advertisement	20,000/= per SqMtr
Suburb Signs (Commercial)		100,000/= per SqMtr
Sign Posts (Non-Commercial)		75,000/=
Contractor Boards		100,000/= per SqMtr
Estate Agent Boards		100,000/=
Banners of All sizes		10,000/= per week
Wall branding advertisement		20,000/= per SqMtr
Shop Signs (Small)		50,000/= per SqMtr

Billboards (Big)		1,500,000/=
Billboards (Medium)		300,000/=
Sign posts		200,000/=

Building Plans Inspection / Approval Fees.

No.	Plan approval	Item	Unit	Residential	Commercial	Industrial
1.	4 rooms and below	Dev't fees	Per block	30,000/=	50,000/=	50,000/=
	4 rooms and below	Plan fees	Per block	50,000/=	50,000/=	50,000/=
	Above 4 rooms	Dev't fees	Per block	50,000/=	200,000/=	400,000/=
	Above 4 rooms	Plan fees	Per block	100,000/=	200,000/=	400,000/=
		Assessment Fees	Per sqr meter	15,00/=	2,000/=	3,000/=
		B/ wall	All	100,000/=	150,000/=	200,000/=
		Structural fees	Per level	100,000/=	150,000/=	100,000/=
3.	Condominium	Assessment	Per unit	100,000/=	100,000/=	N/A
5.	Petro Stations	Plan fees		400,000/=	400,000/=	400,000/=
6.	Excavation permit	Earth works	Per site			500,000/=
7.	Demolition permit	Structures	@			500,000/=
10.	Road naming	Private road	@			100,000/=

License fees.

New Classification and grading of licenses are in the attached Amended licensing Act Cap 101 under section 30 (2) of the trading licensing Act 2017.

Grading of Business areas.

For the purposes of determining the fees payment in respect of the licenses specifies in the Act, Lwengo district will as per the schedule attached on the Licensing Act 2017 grade businesses in the whole district.

Property Tax

- Properties will be assessed basing on approved valuation roll at 4%.
- Any arrears will attract 2% per month.

Parking Fees / Monthly Stickers.

NO	Types of Vehicles/Motor Cycles	Fees Per Month (Shs)
1	Motor Cycles with a carrier tray	20,000/=
2	Pickups, Special hire, and Stage Vehicles	30,000/=
3	School Shuttles 13 seats and below per term	30,000/=
4	School shuttles 14 seats and above per term	50,000/=
5	Mobile-vending, delivery and supply vehicles, lorries, Fuso, and Forward	40,000/=
6	Trailer cranes, earth moving equipment and tractors	50,000/= per month or 20,000/= per day
7	Failure to pay monthly stickers (Fine)	20,000/=

Conclusion

In conclusion, the Charging policy above is intended to help the district revenue team in collection and management of all revenues into the District so as to enhance the revenue base for effective service delivery in the District. If all parties involved take part, we hope to achieve better as a District.