DRAFT REVENUE ENHANCEMENT PLAN 2017/18-2020/2021

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Executive Summary

0.1 Introduction
 This Revenue Enhancement Plan 2020/21 has been produced by the Revenue Task Force sub-committee (RTF), Executive committee and sub-county officials through workshops, Seminars and meetings at the District HQ, and Sub-county. No major new issue has cropped up as the economic condition in the district has remained almost the same.

It entailed a study of the approved Revenue budgets and actual revenue collections from FY 2011/2012 to 2019/2020. The period before 2005/06, when graduated tax was the main source of local revenue to Local governments, has been phased out from the time series analysis.

Much as local revenue mobilisation and collection has continued to register a declining trend in the face of increasing demand for service delivery to the community, Sale of bid documents has remained the only reliable source to the district. Something has to be done to improve the trend. Graduated tax which used to contribute greater percentage of local revenue was replaced by graduated tax compensation by government; unfortunately this was abolished leaving local government with meagre resources. Creation of four new districts from Lira District has drastically affected local revenue base.

This document has been prepared with the deliberate intention of stimulating positive response in all stakeholders and well wishers at their various capacities at all local government levels to collectively exert greater efforts to address local revenue mobilisation and collection to meet the demand for service delivery that are not provided by the conditional grants and donor funds. Lira District Council on its part firmly commits itself to prudent financial management but expects continued support from the Central government, Donor Communities and concerned development partners.

0.2 Current local revenue sources
The current sources by broad categories are:
- Property Tax
- User Charges.
- Revenue from departments.
- Other revenue sources

0.3 Proposed revenue enhancement strategy
This comprises a set of policy issues which has been approved by the District council for implementation with the aim of improving revenue yield from the current sources and also from new sources to be brought on board.

- Productive tax management and advocacy
- To broaden the district revenue base by identification of new sources
- Divesting the management of some district assets to the private sector for development.
- Equitable distribution of resources
- To share development costs between the higher and lower local governments.

I finally wish to thank all the stakeholders who were involved in the preparation of the Revenue Enhancement Plan for 2020-2021 as we look forward to achieving the District objectives through all the documented activities in the plan.

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LIRA DISTRICT LOCAL GOVERNMENT   **LIRA DISTRICT**

CHAPTER ONE

Introduction
1.1 General background

Despite the fact that the district has a poor revenue base due to limited economic opportunities especially in the rural areas, coupled with the drastic effect of the twenty years of insecurity in the region on all socio-economic activities, revenue performance as whole has been declining though the year 2013 /2014 registered a recovery trend which ought to be maintained if not improved further.

1.2 The strategy
The strategy is to continue to prudently implement key financial policy issues which have been approved by the District council and they are:
- Productive tax management and advocacy
- To broaden the district revenue base by introducing household income generating activities.
- Divesting the management of some district assets to the private sector for development.
- Equitable distribution of resources
- To share development costs between the higher and lower local governments.
- To enhance the capacity of lower local government staff, political leaders and other stakeholders involved in planning, budgeting and financial management.
- Sensitization of all stake holders on revenue sources and collection.
- Enforcement of laws and regulations governing revenue collection.
- Motivation of revenue collectors by giving rewards to best collectors.
- Strengthening internal control systems.

1.3 District Objectives
- To increase revenue collection by 20%
- To strengthen financial management through training
- To improve service delivery for the development of the district.
- To ensure all available source of revenue are maximally exploited.

1.4 POCC Analysis
   Potentials
- Trained staff at both the District and Sub county levels in various technical capacities.
- Technical and financial support from the Central government and Donors.
- Availability of produce
- Availability of good roads and key infrastructures
- Availability of trading centres
- Fertile soil

   Opportunities
- Ministry of Finance is sponsoring staff in professional courses e.g. CPA/ATC
- Emerging trading centres and town boards and town councils.
- Introduction of modern farming skills (mechanisation)
- PPP (Public private partnership) arrangement
- LED (Local economic development)
- New public finance management policies and guidelines on revenue management
- Sensitisation of communities in income generating skills.
- IFMS is strengthening financial management and accounting
- The use of automated database registers

   Constraints

- Ungazatted trading centres
- Laxity in collecting arrears of revenue
- Unwillingness of revenue collectors to pay fees
- Narrow revenue base
- Financial management still weak at lower local government(poor record keeping)
- Accounts are still being prepared manually at the sub counties
- Undeveloped revenue sources
- Area land committees lack technical knowledge in handling land issues
- Political interference in revenue mobilisation and collection
- Land dispute and wrangles over government land
- Untitled or unregistered government land

Challenges
- Weather changes
- Disease outbreak e.g. Covid -19, Locust,
- Excessive alcohol drinking which renders them unproductive.
- High school dropout rate due to early marriages and none payment of fees.
- Potential groups breaking up easily (farmers group)
- Corruption.
- Plan to abolish graduated tax compensation to the districts.
- Domestic violence
- Land dispute and wrangles over government land
- Untitled or unregistered government land
- Some potential markets are operated on private land

1.5   Methodology for preparing the work plan

Lira District Local Government established a Revenue Task Force committee (RTF) with the following Terms of Reference:

1.   *Provision of an inventory of all sources of revenue to the local government over a period of at least five years.*

2   *Analyse the development of all sources of revenue and establish the reasons behind the performance trends. Compare these explanations with the commonly given reason by sub-counties.*

3.   *Analyse the differences in revenue collection between the sub-counties and compare the amount of taxes, which is paid on average by people in the various places.*

4.   *Explore the potential of the existing sources and identify their strong and weak points.*

5.   *Identify possible new sources of revenue.*

6.   *Describe a number of options to increase the local revenue for discussion and adaptations by the executive/full council.*

The document on 'Best Practices' will be used as the basic resource document for the Revenue Task Force

The RTF collaborated with relevant stakeholders (technical and political) at both the district head office and lower local governments. This was done through workshops, seminars and meetings held at

sub counties and the district head office. Resolutions from the above fora formed the essential ingredients of the work plan.

RTF started with analysis for the implementation of **Best Practices** document with reference to the terms of reference defined by the District Technical Committee. The RTF then came forward with conclusions and resolutions which it planned to share with the stakeholders. In order to have full commitment of all parties it was decided to hold a conference on local revenue to be attended by the technical staff and politicians at both the district and sub county levels so that they would own and be bound by the policy framework.

CHAPTER TWO

Status of current revenue sources

2.1. Legal Framework

2.1.1   According to the article 152 of the constitution of the Republic of Uganda, no tax shall be imposed except under the authority of an Act of Parliament consequently; parliament passed the enabling law in form of local government act 1997 (amended).

2.1.2   Section 81 of the Local Government Act, 1997 (amended) allows Local Government to mobilise revenue in form of fees and taxes as specified in the 5th schedule.

2.1.3   Sections 31 and 32 of the Local Government Financial and Accounting Regulations 2007 provides for the authority for revenue collection and expenditure and Revenue collection responsibilities of the head of finance respectively.

2.1.4   Other laws
The local government (rating) act, 2007:
This act repeats the Local Government (rating) decree 1979. The act provide for levy of rates on property by local government within the areas of jurisdiction.

The trading licensing Act 1969: The act regulates business. Traders are required to purchase trading licences before they conduct their business within the local councils

- The Land Act
- Liquor and Enguli Act
- Forestry and Tree Planting Act & Cattle Traders Act.
- The Local Governments (Rating) Act,2007
- The Public Health Act 1964
- The Penal Code Act
- The markets Act
- Cattle Trader's Act 1964

2.1.5   Collection of Local Revenue
Section 86 of the LGA 1997 states that in the city and Municipal Councils, Revenue is to be collected by Division Councils while in the District (Rural), Revenue is to be collected by Sub County Councils. The town councils directly collect their revenues. This shows that the law permits collection on local revenue at Lower Local Government level.

2.2. Current Sources of Local Revenue

The current sources by broad categories are:

- Property Tax: This comprises rents charged on residential/commercial buildings and property disposal proceeds.
- User Charges: This comprises market fees, Tender fees, Produce exit fees, Bus/taxi Park fees, Bodaboda fees, Trading Licences & Permits, Bicycle registration fees, Land ownership transfer fees, Inspection fees on buildings etc.
- Revenue from departments: This comprises of revenue collected from Production department, Prison farms, Natural Resources department, Forest resource revenues

- Other revenue sources: These include any other revenue receipts not included in the above classification.
    - Land fees
    - Market fees
    - Land registration fees
    - Park fees
    - Beer clubs and permit
    - Trading license
    - Birth and death registration
    - Local Service tax
    - Hotel tax
    - Other license

CHAPTER II: REVIEW OF PREVIOUS REVENUE PERFORMANCE FY 2011/2012 – 2019/2020

Source	Approved (000)	Actual (000)	Approved (000)	Actual (000)	Approved (000)	Actual (000)	Approved (000)	Actual (000)	Approved (000)	Actual (000)	Approved (000)
	2011-12	2011-12	2012-13	2012-13	2013-14	2013-14	2014-15	2014-15	2015-16	2015-16	2016-17
Locally Raised Revenues	259,978	316,765	303,124	269,865	367,897	553,609	485,144	150,285	548,952	213,027	537,854
Discretionary Government Transfers	2,034,888	1,663,217	1,663,323	1,542,099	1,770,297	1,765,522	1,851,633	909,321	2,529,681	948,467	4,609,523
Conditional Government Transfers	19,285,785	16,401,660	19,676,207	17,393,387	19,864,048	19,443,470	21,895,235	10,050,571	24,508,614	11,054,782	24,145,791
Other Government Transfers	8,152,924	3,470,217	5,752,517	1,573,703	5,622,812	3,220,983	6,053,671	2,396,220	3,689,614	708,831	620,508
Local Development Grant	436,939	415,093	930,544	661,849	869,440	869,440	840,989	415,236		294,029	0
Donor Funding	1,757,187	293,665	515,000	167,932	602,937	447,402	1,237,314	944,894	585,992	490,122	864,472
	31,927,701	**22,560,617**	**28,840,715**	**21,608,835**	**29,097,431**	**26,300,426**	**32,363,986**	**14,866,527**	**31,871,853**	**13,709,258**	**30,778,142**

2.1 Review of Expenditure 2011/2012 to 2019/2020

Expenditure Heads	Budgeted (000)	Actual (000)	Budgeted (000)	Actual (000)	Budgeted (000)	Actual (000)	Budgeted (000)	Actual (000)	Approved (000)	Actual (000)	Approved (000)
	2011-12	2011-12	2012-13	2012-13	2013-14	2013-14	2014-15	2014-15	2015-16	2015-16	2016-17
1a Administration	7,192,023	3,277,501	6,329,803	2,047,020	5,607,588	1,138,542	5,857,430	1,029,505	3,912,809	642,847	4,967,875
2 Finance	1,360,069	2,738,600	1,129,335	937,277	1,202,438	1,191,977	250,727	101,315	246,394	79,633	317,189
3 Statutory Bodies	688,380	1,042,490	674,728	613,691	749,784	709,028	784,394	281,764	4,410,568	1,651,613	4,750,271
4 Production and Marketing	1,706,314	1,638,925	2,007,413	1,725,263	2,184,972	1,847,467	1,191,321	285,795	806,234	228,894	1,680,183
5 Health	4,548,598	2,623,637	2,892,211	2,103,485	3,473,822	2,615,036	3,367,009	1,179,094	3,230,198	1,308,044	3,012,644
6 Education	12,793,448	10,836,677	12,742,011	11,814,930	13,207,716	13,164,617	16,291,557	7,137,551	15,620,348	6,399,875	16,433,877
7a Roads and Engineering	1,757,681	649,534	1,507,682	874,543	1,156,602	1,025,035	1,911,894	575,577	1,395,683	457,729	1,242,758
7b Water	615,909	559,104	1,060,486	748,930	1,012,056	945,171	1,160,001	276,788	1,145,279	263,153	869,583
8 Natural Resources	631,021	65,940	124,083	119,092	122,566	117,605	220,760	110,033	243,642	87,236	310,830
9 Community Based Services	247,461	87,929	298,368	215,207	240,441	194,581	309,020	81,503	691,808	113,533	831,157
10 Planning	367,298	84,060	52,230	59,953	107,791	138,658	951,004	841,239	209,912	101,550	274309
11 Internal Audit	19,500	23,775	22,366	21,386	31,655	20,363	68,869	24,490	67,745	23,990	87,471
	31,927,702	**21,389,947**	**28,840,714**	**21,280,778**	**29,097,430**	**23,108,082**	**32,363,986**	**11,924,654**	**31,971,620**	**11,358,097**	**30,778,147**

2.4. Constraints/Challenges on Local Revenue collection and management.

1. **General constraints to Revenue mobilisation and collection**

   a) **Registration of Tax payers and their taxable assets**

   - Negative political statements/pronouncements on tax payment at Central and both Higher Local government and Lower Local government levels.
   - Concealing of information by tax payers
   - Poor management of tax registers by parish chiefs which is not updated on a yearly basis
   - Poor infrastructure i.e community access roads

   b) **Numeration of taxable assets**
   - Lack of awareness among tax payers
   - Under declaration of taxable income by tax payers
   - Inadequate information on taxable income
   - Inadequate number of tax collectors to carry out the exercise
   - Corrupt tax official during the exercise
   - Lack of basic facilitation e.g. motorcycles, allowances and incentives.

   c) **Assessment of Taxpayers**
   - Poor turn up for assessment
   - Poor methods of imputing the value of taxable property
   - Weak audit operations which do not cover all sub-counties on a regular basis
   - Lack of maintaining tax registers for reference

   d) **Collection of revenue and enforcement**
   - Negative attitude and resentment against tax payment
   - Taxpayers tend to pay only when threatened at the last moment
   - Failure to link tax payment to the benefits accruing from tax payment
   - Intimidation of taxpayers by some politicians
   - Relocation of the tax payers after the assessment exercise

2. **Special Constraints**

   a) **Market Fees/charges**
   - Slow rate of revival of markets that were lost during the long period of insecurity
   - Underdevelopment of markets e.g. they are not fenced, have no commodity stalls and lack sanitary facilities
   - Interference and influence peddling in the tendering process and revenue collection by some politicians and council staff.
   - Reserve rates are not properly calculated, monitored and revised regularly
   - Untimely procurement of revenue collection stationery
   - Problem of land ownership where the markets belongs.(wrangles)
   - pirating of Local revenue receipts which leads to loss of revenue

   b) **Trading Licences/permits**
   - Trading centres that were destroyed by insecurity have not yet been fully rehabilitated
   - Obsolete laws on trade
   - Ignorance of trade laws
   - Reproduction of illegal copies of revenue collection tools by tax payers and some revenue collectors
   - Unclear government policies on natural resources(Livestock movement permit).
   -

c)   **Property rates**
- Unvalued property in the rural areas
- Lack of valuers to carry out valuation of property
- Lack of funds for valuation
- Public resentment to pay property tax
- Land dispute and wrangles over government property
- Court injunction on some government property
- Unclear government policies on natural resources(Royalties)

CHAPTER THREE

Revenue enhancement strategies

3.1. Potential new revenue sources

The district has many revenue sources whose potentials are still under/not utilised. The main ones are listed below which needs to be explored. However, one single source among them that could raise big and sustainable revenue is the farm at Aler which should be considered for leasing to the private sector for development

- District farm at Aler
- Cattle markets
- Poultry markets
- All local forest resources that have now been decentralised
- The Local Hotel tax
- The Local service tax
- Divesting of Ireda Housing Estate to some revenue generating project like rentals
- Itek Okile irrigation rice scheme in Barr and Agali sub county
- Ngetta rock quarry
- Local economic development

3.2. Strategies for improved collection, management & accountability

- **Trading License:**
  - Collect data for existing business in all trading centres
  - Register all businesses for licensing
  - Assess the registered businesses
  - Improve the infrastructures at trading centres
  - Establish reserve price
  - Enforce the collection by defining role and responsibilities of persons.

- **Parking Fees:**
  - Gazette parking places in all trading centres
  - Sensitise taxi operators and owners
  - Contract collection of park fees.

- **Markets:**
  - Leasing and fencing of all the markets
  - Contract price to be fully paid up by the successful bidder for the whole contract period before accessing the market.
  - Revise rate of market dues
  - Sub County chiefs to closely monitor the collection to establish the revenue potential
  - Improve on the market structures by construction of stalls, latrines, rumps, garbage skip and general sanitation etc.
  - Registration of all government markets (titling)

- **Hotel Tax:**
  - Register all the eating places in the district
  - Health inspectors to inspect and approve eating places
  - Grade the eating places according to size and potential
  - Develop reserve price
  - Contract out collection of hotel fees.

- **Poultry Markets:**
  - Registration of vendors
  - Establish fees to charge
  - Monitor collection closely

- **Reserve Price:**
  - Reserve prices for all revenue sources should only be changed with the approval of the council.

- **Forest:**
  - Revenue from forest sources that have been decentralised should be collected by the sub county.

- **Reward system:**
  - Introduce reward as appreciation for best revenue collectors

3.3. Social mobilisation and technical aspects of the strategy

This is creating of community awareness on taxation. This shall cover the following areas:

- Local government budget and its financing
- The categories of persons who should pay tax
- The various taxes payable by which persons
- The various taxable assets, their valuation and assessment for tax
- The benefit of tax payment to the community (taxpayers)
- All other issues related to taxation.

  This community awareness/sensitisation shall be created through: Radio talk shows, press, meetings/seminars etc.

3.4. Proposed monitoring and coordination mechanism

- Update and use the inventory for all sources of revenue(Tax register)
- Regular survey of revenue centres especially markets and trading centres to enable review of rates and fees payable
- Regular verification of revenue collections at sub-counties (quarterly meetings)
- Analysis of financial reports submitted by sub-counties and giving feedback reports
- Monthly bank reconciliation.
- Calling regular meetings for sub-county staff to discuss and resolve on revenue matters(monthly revenue meetings)
- Hold meetings with contractors for revenue collection management as a development partner
- Involvement of councillors in revenue monitoring and mobilization in sub-counties.
- Regular and surprise visits to access performance of sub-county staffs in their work places.
- Put mechanism to improve on time management.

CHAPTER FOUR

REVENUE ENHANCEMENT PLAN FOR 2020-2021

No	Activity	Responsibility centre	Output	Timeframe	Output indicators	Input	Est. cost	Bgt line
1	Enumeration of all income sources at s/c i.e. Markets, Forest resources, Businesses etc	S/C	Registration of taxable income source per taxpayer made available	Yearly	-No of income sources enumerated	Stationery Fuel Allowance	Sh.2,000,000@ s/c 18,000,000=	Local Revenue
2	Assessment of all taxpayers	S/C	All taxpayers given their assessed tax liabilities	Yearly	No of taxpayers assessed	Stationery Fuel Allowance	Sh.500,000 @ s/c 4,500,000=	Local Revenue
4	Sensitisation of taxpayers and the general public	Councillors, CAO,CFO,SCC	Public awareness about the importance and need to pay taxes	Yearly	No of sensitisation meetings, radio messages etc undertaken	Stationery Fuel Allowance	2,500,000=	Local Revenue
5	Procurement & distribution of books of accounts and revenue collection counterfoils	Dist HQ	Books of accounts, revenue collection counterfoils made available	Yearly	No of books of accounts and revenue collection counterfoils procured & distributed	Books of accounts Revenue collection counterfoils	10,000,000=	Local Revenue
6	Development of revenue sources: markets,/Bus & taxi stages	S/C	-Leased market plots -fenced markets -stalls markets -good sanitation at markets -Bus/taxi stage constructed	Year 2020	-No 2 markets plots leased -No 2 markets fenced No 2 stance Pit latrines constructed at markets -No 1 bus/taxi stages provided	Service provider	Sh.1,500,000 @ s/c =13,500,000/= Sh.5,000,000@ s/c =45,000,000/= Shs.9,000,000 @s/c =81,000000/= Sh.1,000,000 @ s/c =9,000,000/= Total for No.9 s/c 148,500,000=	LDG
7	Revenue enhancement activities-workshops/seminars/meetings	Dist HQ	Revenue enhancement workshops conducted at S/C	Yearly	District & S/C Revenue Enhancement plans in place	Stationeries Allowance Fuel	3,000,000=	LDG
8	Verification of Revenue collection at s/c	Dist HQ	Approved revenue collected posted in Revenue books& banked	Yearly	No. of S/C whose books are verified	Allowance Fuel Stationery	2,500,000=	LDG
9	Preparation and submission of financial reports	Dist HQ	All financial reports submitted to relevant offices	Monthly, Quarterly, Annually	No of financial reports prepared and submitted		3,000,000=	LDG
	TOTAL						157,000,000=	

4.2. Activity profiles for first, second and third years

- Revenue Enhancement workshops, seminars and meetings
- Community sensitisation
- Registration of taxpayers
- Registration of rateable property
- Enumeration of taxable assets of taxpayers
- Assessment of taxpayers
- Procurement of assorted books of accounts and revenue collection counterfoils
- Revenue Enhancement workshops, meetings and seminars for Revenue collectors, councillors and other selected stakeholders
- Joint meetings with other LG on revenue issues
- Conduct tax appeals at sub-counties
- Verification, monitoring and evaluation of revenue collection at sub-counties
- Development of markets
- Preparation and submission of financial reports
- Procurement of vehicles, motorcycles and bicycles

4.3. Budget Summary

This Revenue Enhancement Plan, being the second one to be documented with the concerted efforts of the District Revenue Task Force (RTF) in collaboration with all the sub-counties. The report is however not exhaustive and a lot of future research shall continue to be done to continuously update the revenue data. It is envisaged that the update shall be produced annually in the period March-May.

The update shall embrace all important social, political and economic parameters that impact directly or indirectly on the district e.g. restoration of peace and development in the district.

5.1 Detailed budget for implementation of Revenue Enhancement plan 2017/2018

S/N	Activity	Responsibility centre	Output	Timeframe	Output indicators	Total Estimate
	Revenue Sector					**2017/18**
1	Debriefing by consultant and dissemination of property rates to the sub-counties	District/S/Cty	Property rates result received and disseminated	July-August	No. participants in attendance and sub-counties reached	3,000,000= (LR)
2	Community sensitisation on revenue issues	District/SCty	Sensitised community on revenue issues	July-June	No. of sensitisation meetings, Radio talk shows held	2,000,000= (LR)
3	Procurement of Books of Accounts and revenue collection counterfoils, receipts	District	Books of Accounts and Revenue Collection counterfoils	July-September	No. of books of accounts, Revenue collection counterfoils etc. procured and distributed	7,000,000 (LR)
4	Verification of Books of Accounts and monitor & evaluate revenue sites at sub-counties	District	Verified Books of Accounts and updated status of revenue sites at sub counties	July-June	No S/C whose revenue books are verified	2,488,000= (LR)
5	Leasing of 2 markets @s/c	SC	Leased market plots at S/C	July-June	No of leased market plots	13,500,000 (DDEG)
6	Enumeration of taxable income in 9 s/c Sh.500,000@s/c	SC	Register of taxable income in 9 S/C		No of S/C with tax payers registered	4,500,000 (LR)
7	Assessment of Taxpayers in 9 s/c Sh 500,000@s/c	SC	Assessment registers at S/C	May	No of S/C with Assessment registers	4,500,000 (LR)
	TOTAL					**36,988,000**

CHAPTER FIVE

Appendices
5.1. Rates/Charges for the Local government

REVENUE RATES FOR MARKETS DUES, LICENCES AND FEES (SHS)

	A: MARKET DUES, FEES AND PERMITS		
1	Millet per tin @ basin	400	
2	Sorghum @ tin	300	
3	Cassava flour (dry @ tin/basin)	400	
4	Cassava chips (dry @ tin/basin)	250	
5	Cassava (fresh @ tin/basin)	250	
6	Maize (fresh @ tin/basin)	300	
7	Maize grains @ tin	250	
8	Potatoes @ tin	400	
9	Matooke @ bunch	250	
10	Oranges @ tin/basin	300	
11	Tomatoes @ tin/basin	400	
12	Groundnuts (unshelled) @ tin	450	
13	Groundnuts (shelled) @ tin	500	
14	Simsim @ tin	500	
15	Peas/Beans @ tin	500	
16	Fish (stall)	1,000	
17	Meat (cow)	2,000	
18	Meat (goat, sheep)	1,000	
19	Chickens/ducks/turkeys		
20	Sweet bananas @ tin	200	
21	Cooked bananas @ tray	200	
22	Mandazi @ tray	200	
23	Local chairs, beds, tables etc	300	
24	Ropes, kikapu, mats per bundles of ten pieces	400	
25	Dry tobacco leaves @ bundle	500	

26	Old tyres shoe @ stall	800	
27	Old tubes elastic bands bundles of ten	400	
28	Clay pot @ stall	400	
29	Passion fruit @ tin/basin	400	
30	Motors with local pestles	700	
31	Local iron mongery per stall	500	
32	Goats, sheep (live) each	1,000	
33	Cow (live) each	3,000	
34	Tea seller @ stall	400	
35	Tea hawkers	500	
36	Food stall	600	
37	Native beer (kongo lango) @ 20ltrs	500	
38	Native beer (kwete/wiri)@ 20ltrs	500	
39	Native beer (enguli)@ 5ltrs	700	
40	Native beer (enguli) @ 20ltrs	800	
41	Meat roasting (muchomo) @ tray	500	
42	Second hand clothings (per stall)	1,200	
43	New clothes @ stall	1,200	
44	Traditional medicine sellers @ stall	1,200	
45	Bicycle repairers @ stall	1,000	
46	Tailors @ sowing machine	1,000	
47	Radio and watch repairers @ stall	500	
48	Produce buyers - loading fee @ bag	700	
49	Produce buyers - sim sim @ bag	700	
50	Cooked/fresh maize @ tin/basin	300	
51	Cooked potatoes @ tin/basin	300	
52	Produce buyers - simsim (export) @ tin	1,000	
53	Produce (others) @ bag	800	
54	Onions @ tin		

		700	
55	Sunflower seeds @ bag	500	
56	Sunflower @ tin	200	
57	Soya beans @ tin	500	
58	Shea nuts @ tin	400	
59	Vegetable oil @ 5 ltrs	500	
60	Vegetable (greens)@ stall	200	
61	Fish loading fees - @ kisero (big)	10,000	
62	Fish loading fees - @ kisero (small)	1,000	
63	Sugarcane @ bundle of 12	500	
64	Bicycle spares @ stall	600	
65	Vegetable (others) @ tray	200	
66	Egg plants @ tray	300	
67	Fish landing fee @ landing	500	
68	Barbers (kinyozi) @ stall	400	
69	Cobblers @ stall	200	
70	Green grams @ tin/basin	400	
71	Ginger @ tin/basin	1,000	
72	Loading fee for seed cotton @ per 5 tonne lorry	30,000	
73	Cotton seed exit fees @ 5 tonne lorry	50,000	
74	Sunflower (cakes) loading fees @ 5 tonne lorry	14,000	
75	Inspection fees for building plans: Commercial @	20,000	
76	Inspection fees for building plans: Residential @	15,000	
77	Inspection fees for building plans: Industrial @	30,000	
78	Tender application fee(Minimum) @ market	20,000	
79	Registration of marriages @	10,000	
80	Registration of birth @ child	3,000	
81	Registration of death	free	
82	Registration of Business		
83	NGO/CBO registration		
84	Trading license application form @		

		1,500	
85	Rent from rest camp @ night	5,000	
86	Business premises application fee @ eating, retail house etc	1,200	
87	Issue of duplicate receipt	50% of value	
88	Bicycle hire (boda boda) @ year	7,000	
89	Bicycle registration @ year	1,000	
90	Pit latrine default @ quarter year	5,000	
91	Marriage Inception Fee @ marriage	2,000	
92	Sale of Land @ plot	10% of value	
93	Eggs @ Tray	200	
94	Divorce Fee @ marriage	50,000	
94	WES Tax	300	
96	Occupation Permits (Full Permit)	20,000	
97	Occupation Permits (Temporary)	25,000	
98	Rents from Administration Building per month as valuation Grade A,B,C and D		
99	**B: TRADING LICENCES(ANNUAL RATES)**		
100	Trading licenses (wholesale per annum)	30,000	
101	Trading licenses (retail Grade I)	15,000	
102	Trading licenses (Retail Grade II)	10,000	
103	Butchers licenses	20,000	
104	Hawkers License	15,000	
105	Native liquor	5,000	
106	Fish monger (retail)	15,000	
107	Fish monger (wholesale)	40,000	
108	Beer bar license	10,000	
109	Eating house license Grade A gazzetted township	15,000	
110	Eating house Grade B (others)	5,000	
111	Native beer license	5,000	
112	Ground rate gazzeted trading centre	5,000	
113	Ground rate other trading centers/landing sites	5,000	
114	Produce processor license H/PO - 5		

		12,000	
115	Produce processors license H/PO - 10	20,000	
116	Produce processor license: H/PO - 15	30,000	
117	Produce processor license: H/PO - 20	35,000	
118	Produce processor license: H/PO - 25	40,000	
119	Produce processor license: H/PO - 30	70,000	
120	Produce processor license: Over H/P 30	70,000	
121	Watch/radios repairers	10,000	
122	Enguli license	20,000	
123	Tailors license Grade A	15,000	
124	Blacksmiths	10,000	
125	Carpentry workshop license	15,000	
126	Tailors license Grade B	10,000	
127	Canoe operation permit (with engine)	20,000	
	C: REVENUE FROM FOREST RESOURCES		
1	Timber	20,000	Per M3 True Measure
	Class One	20,000	Overbark (FD tables)
	A: Hardwoods	100,000	
	B: Hardwoods and Cypress	45,000	Overbark (FD tables)
	Class Two		
	Hardwoods – PINE	28,100	
	Class Three - Hardwood	17,000	
2	Poles		
	A: Plantation		
	Class	800	
	I	1,000	Per standing pole
	Ii	1,400	Per standing pole
	Iii	1,800	Per pole in the forest
	Iv		Per running metre of length
	B: Natural Forest - Bush		Per pole
	i	900	Per pole

	ii	1,600	Per pole class I
	C: Cutting Charges	200	Per head load
3	Fagoots (Withes)	1,000	Per head load
4	Treated Post - Fencing		
	ii	1,400	Per running meter of post
	iii	1,800	Per running meter of post
	iv	2,700	Per running meter of post
	B: Untreated Posts Plantation		
	ii	700	Per running meter of post
	iii	1,400	Per running meter of post
	iv	1,800	Per running water of post
	C: Palms (P.Reeliata)	400	
5	Firewood		
	A: Plantation	6,000	Per stacked cubic meter
	B: Natural Forest	7,500	Per stacked cubic meter
	C: Licenses fees (trade in produce from outside forest reserves per month)		
	i Petty trade	22,000	Per month per person
	ii Large scale wood cutting and trade	225,000	Per month per person
	D: License for firewood transportation		
	i. Lorry	45,000	Valid for 3 days w.e.f date of issue
	ii. Pick ups/Canoe/Dyna	17,000	Valid for date of issue of licence
	iii. Bicycle	12,000	Per month per person
6	Charcoal		
A	License to burn/sell	36,000	Per month per person
B	License for charcoal transportation		
	i. Lorry	62,000	Valid for 3 days w.e.f. date of issue
	ii. Pick ups/Canoe/Dyna	40,000	Valid for date of issue of license
	iii. Bicycle	22,000	For month per person
7	Bamboo		
	Wild/Plantation species	500	Per pole

8	Christmas Tree		
	Below 3m high	7,000	Per tree
	3 - 5m high	10,000	Per tree
	Over 5m high	14,000	Per tree
9	Seed and Seedlings		
	A: Seeds	10,000	Per kg depending on species
	B: Seedlings including planting materials raised forest tree species ornaments	5,000	Depending on species and size shade/foliage tree/shrub/indoor plants
	Fruit plants	1,000	Depending on species and size
	Wildiling	50	Depending on species and size
10	Palm		
	Borassus palm and other palms	12,000	Per tree
	Ratan Canes/Basket/Local		
11	Chairs/Ropes	45,000	Per person per year (5,000 pm)
12	Timber Grading Fees	22,000	Per cubic meter
13	Felling Fees	45,000	Per sawn miller per year
14	Saw Milling License Fees	1,400,000	Per year pit sawyer
15	Pit sawyers Registration Fees	350,000	Per year per pit sawyer
16	Forest Fees On Sawn Timber	15% of the value of sawn timber for which movement permit is issued	To be paid by saw millers without VAT and pit sawyers on private forest ,dealers buying timber from such sources depending on the timber species
17	Casual Trade Licenses (Petty Trade)		
	Beds and chairs/mats/ropes/baskets	45,000	Per year per person (5,000 p.m)
	Walking sticks, stools, wood carryings, wooden tools and tool handles, motor/pestle	45,000	Per year per person (5,000 p.m)
	Non wood products e.g. products of grasses plantations, palm mats, baskets, winnower	45,000	Per year per person (5,000 p.m)
	Forest based food		
	Bamboo shouts, palm and other forest fruit trees and vegetables	45,000	Per year per person

18	Wild coffee	25,000	Per month per person
19	Gum Arabic	800	Per kg
20	Resins	150	Per kg
21	Forests minerals licenses per month per person		
	A: Bricks	300,000	Mpigi, Entebbe/Kampala areas
	B: Bricks	100,000	Other areas
	C: Sand	300,000	Mpigi, Entebbe/Kampala areas
	D: Sand	100,000	Other areas
	E: Stones	68,000	All areas
	F: Murram	11,250	Per tone
22	Quarry license - aggregate	30,000	
23	Quarry license - aggregate (machine)		
24	Quarry license (stone, sand)	10,000	

Footnotes:
1.Trading License and Forest Produce Fees to be adjusted with
amendment rates

5.2. Grading of Business Centres
All Trading centres are being reviewed and graded District Physical Planner

5.3   Grading of Markets

Grade A
1. Corner Amach
2. Onekaden/Olokoro
3. Wii Acwaa

Grade B

1. Barr Market/Auction
2. Bal Pe
3. Amach Auction
4.. Adyaka Market

Grade C
1. Aromo Market
2. Wanglobo
3. Apari Market
4. Apoka/Te Itek
5. Adwong Bolo
6. Ocamonyang