



KIRA MUNICIPAL COUNCIL

REVENUE COLLECTION INSTRUMENT

JULY 2022

No.	Tax/Revenue Head	Governing Statute	Payer/Client
1	Property Rates.	The Local Government Rating Act 2005, The Rating Regulation, 2006, Condominium Properties Act 2001	Commercially managed Properties in the Municipality, schools, hospitals, petrol stations, rented homes and similar dwellings all commercial, governed under the Local government Rating Act 2005 as amended.
2	Licenses.	Local Government Act Cap 243 Licensing Act Cap 101 as amended	Paid by all who conduct business (Goods and Services) as provided for in the Licenses Act 101.
3	Local Service Tax.	Local Government Act cap 243 (Amendment)(No. 2)2008	Paid by persons in gainful employment, Professional, artisans and business community and a commercial farmer.
4	Local hotel tax.	Local Government Act cap 243 (Amendment) (No.2)2008 and Public Health Act Cap 281/17	Paid by all visitors who visits Hotels, Guest houses, inns, Serviced apartments, Motels to use the rooms for accommodation purpose and in return money.
5.	Markets	Markets Act Cap 94, The Markets byelaw 20065 Local Government Act Cap 243 Wakiso District Revenue Ordinance Kira Municipal Council Charging Policy	Payments made by market vendors in respect of rentals for stalls, Shops, stores and pitches in the Markets. This also includes payments of dues by farmers and business community who deliver merchandise to the Markets. This is governed under the Markets act Cap 94.
6.	Advertising.	The Physical Planning Act 20106 and National Physical Planning Standards And Guidelines 2011. Local Government Act Cap 243	Permit to advertisement in the Municipality using billboards banners, signpost Liquid Crystal Displays, Neon lights and any other form of advertisement.
7.	Park Fess	Local Governments Act Cap 243 (Amendment of the Fifth Schedule) 2020 ¹⁷	There is charged annual park user fee on every taxicab, Light omnibus, medium omnibus, or heavy omnibus licensed as public vehicle loading or offloading passengers within Kira Municipal Council. Collected by URA and remitted to the consolidated Fund for Allocation by the Accountant General Levied as follows i) A person operating a taxicab or Light omnibus within and outside the Municipality and shall pay Ugx, 840,000 per year. ii) A person operating a taxicab or Light omnibus within the Municipality only and shall pay Ugx, 720,000 per year iii) A person operating a medium omnibus or heavy omnibus shall pay Ugx, 2,400,000 per year
8.	Fees for Mobile vans, Shuttles and Trucks.	Local Government Act Cap 243. Kira Municipal Council Charging Policy	Payments made monthly by: Mobile Van School Shuttles and Truck
9.	Building plan/ permit and occupation permit.	Building Control Act 20133. Local Government Act Cap 243	Paid by applicants for planned development in the Municipality and occupation permit on completion of the development.
10.	Land fees.	Physical Planning Act 2010 and other related Laws	All Land based transaction including transfer fees, change of names in the land title, placing of caveats, Mailo Land transactions and all information under land related transaction.
11.	Lock Up Fees.	Local Government Act Cap 243 Kira Municipal Council Charging Policy	Kira Municipality owns Lock ups in Kireka and Bweyogerere Trading Centres
12.	Occupation permit.	Building Control Act 2013.	After completing Building covenant as provided for in 9 above Ddepartment of physical planning issue an occupation permit that will enable the developer get a full-term lease of 49 years for residential or 99 years for commercial property/development.
13.	Penalties and fines.	Listed Instruments, Regulations and Guidelines.	These are payment made especially for not honouring Listed instruments Regulations, guidelines and acting contrary to law.
14.	Hoarding permit.	Building Control Act 2013.	Payments for permission to be allowed to hoard a premises for new Development/Construction or renovation.
15.	Vaccination Certificate.	Public Health Act Cap 2814	Payments for Vaccination against particular requested for treatment and very commonly used by travellers abroad.
16.	Application Fees.	Public Procurement and Disposal of Assets Act 2003.	Payments made by bidders for a specifics service delivery.
17.	Marriage Certificate	Marriage Act 251 and 253.	Payments to be officially espoused by the Municipal Council.
18.	Medical Fitness Certificate.	Public Health Act Cap 281	Payments made in respect of fitness to serve the public in respect of management of hotels and eating places. The payments also apply to Management of Hairdressing.
19	Abattoir fee.	THE MARKETS ACT. Statutory Instrument 94—2. The Markets (Fees for Livestock) Rules. (Under section 2(1) (d) of the Act Local Government Act Cap 243	Payments made in respect of Abattoir fee to Kira Municipal Council.
20.	Auctioneer fee.	Chapter 270 The Auctioneers Act.	Payments made in respect of auctioneers to auction the public items.
21.	Stage Plays And Public Entertainments	Chapter 49 the Stage Plays And Public Entertainments Act.	Payments for Stage Plays and Public Entertainments

For more inquires on Revenue Collection, please visit Revenue Office, Office of the Treasurer, Office of the Town Clerk at the Municipal Council Headquarters or any of the Division Offices of Namugongo, Bweyogerere and Kira or
Tel. 0772-483-140, 0705-555-288 or Email: info@kiramc.go.ug