

GRADE OF BUSINESS/TRADING CENTRES

Name of Urban Centres	Grade	Sub County
Kaberebere	Town Council	Kaberebere
Kabuyanda	Town Council	Kabuyanda
Kikagate	1	kikagate
Rugaaga	1	Rugaaga
Endiizi	1	Endiizi
Bugango	1	Mbaare
Kamwema	1	Endiizi
Ngarama	1	Ngarama
Kajaho	11	Kikagate
Masha	11	Masha
Ruyanga	11	Kikagate
Nayarubugo	11	Masha
Kibona	11	Birere
Nyamuyanja	11	Birere
Nyaakigyera	11	Kabingo
Ntungu	11	Kabingo
Kihwa	111	Kabingo
Rukuriijo	11	Ruborogota
Ruborogota	111	Ruborogota
Kyebikumbe	111	Kikagate
Rwambaga	111	Endiizi
Kashumba	1	Kashumba
Mbaare	11	Mbaare
Kasese	111	Kashumba
Kyanyanda	11	Rugaaga
Birunduma	11	Rugaaga
Kamubeizi	11	Nyakitunda

Masha(12 miles)	11	Masha
Burungamo	11	Ngarama
Kabingo	111	Kabuyanda
Rwangabo	111	Rugaaga
Kakamba	111	Masha
Rwakakwenda	111	Kabuyanda
Juru Nakivale	111	Ngarama
Ekyityaza	11	Kashumba
Katwengye	111	Kashumba
Murema	111	Ngarama
Kihanda	11	Kashumba

MARKETS 2022/2023

Sub County/Town Council	Market
Kabuyanda T/C	Kabuyanda weekly
Kikagate	Kajaho weekly
Endiinzi	Kamwema weekly (Livestock)
Endiinzi	Kamwema weekly (Livestock loading)
Kabuyanda	Beer Club/ Slaughter Rwakakwenda parish
Kabuyanda T/C	Kabuyanda Liquor
Kabuyanda T/C	Beer Club Slaughter Kisyoro parish
Kabuyanda	Beer Club Slaughter Kyamusoni parish
Kabuyanda	Beer Club Slaughter Kabugu parish
Ruborogota	Rukuraijo Monthly
Kikagate	Beer Club Slaughter Kajaho parish
Kikagate	Kajaho Taxi Park

Kikagate	Kajaho weekly
Kikagate	L. Rwamurunga Fish Landing Site
Mbaare	Bugango Weekly
Mbaare	Rwenshekye weekly
Mbaare	Kyabaheesi Matooke
Mbaare	Kityaza Weekly
Kashumba	Kashumba Produce and Loading
Kashumba	Nakivale Monthly
Kashumba	Kashojwa Fish Landing Site
Kashumba	Rukinga Fish Landing Site
Kashumba	Kashumba Parish Beer Club /Slaughter
Masha	Rukuuba Parish Beer Club Slaughter
Masha	Nyarubungo Parish Beer Club/Slaughter
Masha	Ekikoona Livestock Weekly
Rugaaga	Beer Club/Slaughter Kyarubambura Parish
Isingiro T/C	Kahirimbi Landing Site
Isingiro T/C	Kikutsi Landing Site
Isingiro T/C	Kahirimbi Weekly
Isingiro T/C	Ruhimbo Daily
Isingiro T/C	Ruhimbo Daily/Taxi park
Isingiro T/C	Karerema Market Weekly
Isingiro T/C	Beer Club/Slaughter Kagarama Parish
Isingiro T/C	Beer Club/Slaughter Kamuri Parish
Isingiro T/C	Beer Club/Slaughter Kyabishaho Parish
Kabingo	Beer Club/Slaughter Kaharo Parish
Ngarama	Beer Club/Slaughter Ngarama Parish
Ngarama	Beer Club/Slaughter Kabare Parish
Kaberebere T/C	Kaberebere Taxi Park
Kaberebere T/C	Kaberebere Daily

Kaberebere T/C	Kaberebere Weekly
Birere	Beer Club/Slaughter Kibona Parish
Birere	Beer Club/Slaughter Kigyende Parish
Birere	Beer Club/Slaughter Kishuro Parish
Nyamuyanja	Nyamuyanja Weekly
Birere	Beer Club/Slaughter Kikokwa Parish
Birere	Beer Club/Slaughter Kyera Parish
Birere	Kibona Weekly Market

PROPOSED REVENUE BUDGET FOR 2023/2024

REVENUE SOURCE	AMOUNT
Local service Tax	313,000,000
Transfer of Land fees	253,000,000
Application fees	35,000,000
Business license	160,000,000
Liquor license	8,000,000
Royalties	40,000,000
Rent and rates- produced assets-from private entities	10,000,000
Property related duties/fees	300,000,000
Animal and crop husbandry related levies	170,000,000
Matooke loading	520,000,000
Inspection fees	150,000,000
Market/Gate charges	175,000,000
Other fees and charges	249,294,000
Fish landing sites	30,000,000

Slaughter fees	35,000,000
Ground rent	10,000,000
Fines and penalties	5,000,000
Group registration	10,000,000
Quarry charges	12,000,000
Advertisement	8,000,000
Donations / Subscriptions from individuals / farmers	360,000,000
Miscellaneous receipts, and unidentifiable taxes	300,000,000
TOTAL	2,909,294,000

LICENSE FEES (ANNUAL)

Item	Matter	Fees (UGX)
1	Stone quarry-large	1,000,000
2	Stone quarry-medium	500,000
3	Stone quarry-small	300,000
4	Sand quarries	100,000
5	Casting concrete product-large	500,000
6	Casting concrete product-small	200,000
7	Papyrus handicrafts	20,000
8	Small scale farm	50,000
9	Large scale farm	200,000
10	Cattle farm-large	200,000
11	Cattle farm-small	100,000
12	Flower farms;	
	a) Grade A	200,000
	b) Grade B	100,000
13	Beer distributors	1,000,000
14	Large scale soft drink-distributors	500,000
15	Entertainment	50,000
16	Building occupation	50,000
17	Clinic operator (A)	100,000
18	Clinic Operator (B)	75,000
19	Private Health Unit	150,000
20	Coffee processors	100,000
21	Coffee buyers/store	50,000
22	Erection of Billboards or signposts;	
	a) small size (1 square metre or less)	50,000
	b) Medium size (between 1 and 2 square metre)	100,000
	c) Big size (between 2 and 4 square metre)	200,000
	d) Large size (between 4 and 8 square metre)	300,000
	e) Extra-large size (8 square metre and above)	500,000

23	Cutting, taking, working or removal of forest produce	Fees as per the Forestry and Tree planting Act and Regulations made there under
24	Retail shop-Grade (A)	120,000
25	Retail shop-Grade (B)	100,000
26	Retail shop-Grade (C)	80,000
27	Retail shop-Rural (A)	50,000
28	Retail shop-Rural (B)	40,000
29	Retail shop-Rural (C)	30,000
30	Wholesale shop-Urban(A)	120,000
31	Wholesale shop-Urban(B)	100,000
32	Wholesale shop-Rural(A)	80,000
33	Wholesale shop-Rural (B)	60,000
34	Factories-Other	350,000
35	Supermarket	
	Grade A	300,000
	Grade B	150,000
36	Hostels:	
	Grade A	300,000
	Grade B	200,000
37	Beach	300,000
38	Night Club	100,000
39	Video halls	200,000
40	Liquor License-Urban (Bar)	80,000
41	Liquor License-Rural (Bar)	50,000
42	Enguli sellers/Transporters (Daily)	30,000
43	Pottery license	20,000
44	Bakery license-(A)	200,000
45	Bakery license-(B)	100,000
46	Bakery license-(C)	50,000

47	Beer selling agent (A)	100,000
48	Beer selling agent (B)	80,000
49	Beer selling agent (C)	40,000
50	Laundry/dry cleaner (A)	50,000
51	Dobbi/Dry cleaner (B)	20,000
52	Local beer Trading	20,000
53	Motor garage License - Urban	100,000
54	Motor garage License -Rural	50,000
55	Restaurant	100,000
56	Eating House License-Urban	50,000
57	Eating House License-Rural	40,000
58	Fast food business	60,000
59	Bakery House Grade A	100,000
60	Bakery House Grade b	50,000
61	Milk Depot- Wholesale	60,000
62	Milk Seller- Retail/hawker	30,000
63	Fish Monger- Wholesale	50,000
64	Fish Monger-Retail	20,000
65	Insurance brokers	100,000
66	Butchery license - Urban	100,000
67	Butchery license - Rural	20,000
68	Welding license	50,000
69	Black Smith-Abaheesi	20,000
70	Lodge operator-	-
	Grade A	100,000
	Grade B	50,000
71	Hotel -	-
	Grade A	300,000
	Grade B	100,000
72	Shoe shiners	20,000
73	TV/ Radio/ Phone Repairer	30,000

74	Watch Repairer	20,000
75	Public Cinema/theatre	50,000
76	Hairdresser- Urban	50,000
77	Hairdresser- Rural	30,000
78	Petrol Station/oil pump- Depot	200,000
79	Storage charge for every 10,000 Ltrs p.a	40,000
80	Petrol Station Service	60,000
81	Paraffin pumps	30,000
82	Maize mill -large factory	100,000
83	Maize mill -small factory	40,000
84	Brick making- factory	500,000
85	Brick making-small scale	70,000
86	Hawkers licence	20,000
87	Off liquor- Urban	30,000
88	Off liquor- Rural	50,000
89	Traditional healer	100,000
90	African herb seller	20,000
91	Motor cycle garage	30,000
92	Carpentry - Urban	50,000
93	Carpentry - Rural	30,000
94	Tailors	20,000
95	Saloon-	-
	Grade A	100,000
	Grade B	50,000
	Grade C	40,000
96	Hide and skin processing	100,000
97	Hide and skin Dealers	30,000
98	Poultry Sellers	30,000
99	Bicycle repairer	20,000
100	Bread seller-	-
	a) On the bicycle	10,000

	b) on the motorcycle	20,000
	c) on the car	50,000
101	Tadooba manufacturer	20,000
102	Saucepan repairer	20,000
103	Wheelbarrow pushers	20,000
104	Drum makers	20,000
105	Hatcheries -Large	100,000
106	hatcheries -small	50,000
107	photo Studio	-
	(a) Large	100,000
	(b) small	50,000
	(c) Sign writers	50,000
108	Photo copier Operators	20,000
109	Farm Supply	40,000
110	Special Hire License	30,000
111	Boat Maker/Repairer	20,000
112	Cattle Traders	200,000
113	Produce Stores	50,000
114	Hardware Wholeseller	100,000
115	Hard Ware Retailer	50,000
116	Milk Vendors	20,000
117	Mats hand crafts	20,000
118	Stools hand craft	20,000
119	Basket Makes	20,000
	SCHEDULE III	
	OPERATION PERMITS (ANNUAL)	
Item	Matter	Fees (UGX)
1	University	500,000
2	Private Primary School-Gr.I	150,000
3	Private Primary School-Gr.II	100,000

4	Secondary School-Grade I	200,000
5	Secondary School-Grade II	150,000
6	Nursery Schools	50,000
7	Pharmacy	100,000
8	Drug shop	50,000
9	Bank or a financial institution	500,000
10	Micro Finance Institution	300,000
11	SACCOs	100,000
12	Masts	500,000
13	Telephone Operator	10,000
14	Driving Schools	50,000
15	Day Care Centres	50,000
16	Security Organisation	400,000
17	Fuel Pumping Stations	100,000
18	Airport or Airfield	-
	a) Grade A	1,000,000
	a) Grade B	500,000
19	Television Station	100,000
20	Legal firm	100,000
21	Radio Station	150,000
22	Hire of Government Land (Per acre)	50,000
23	Mobile Money Operations	50,000
24	Decorators, Chairs and Hire Services	50,000
25	Property Masters-Land dealers	100,000
26	Land sale receipts	1% of the sale value
27	Pool Tables	100,000
28	Brokers of matooke	50,000
29	Public Speakers-Urban areas	50,000
30	Sugar Cane	
	a) Lorry big	30,000
	b) Lorry small	10,000

31	Parties/Concerts	
	a) Grade A	100,000
	b) Grade B	50,000
32	Automobile parking Business	50,000
33	Street parking (per hour)	500
34	Special Hire License	30,000
35	Boat maker/Repair	20,000
36	Cattle Traders	200,000
37	banks	500,000
38	Forex bureaus	300,000
39	Money lending institutions	300,000
40	Money changers	100,000
41	Insurance companies	300,000
42	Health insurance organisations	200,000

MARKET DUES (DAILY MAERKETS)

Item	Matter	Fees (UGX)
1	Lock-ups shops (monthly)	
	a) Grade A	10,000
	b) Grade B	10,000
	c) Grade C	10,000
2	Meat stalls (healthy inspection)-monthly	
	a) Grade A	17,700
	b) Grade B	10,620
	c) Grade C	5,900
3	Market pitches (registration) occupancy	1,500
4	Market pitches (registration) -D/market	3,500
5	Basket of pan cakes (daily)	500
6	Basket of samosas	500
7	Market stalls-occupancy	500

8	Basket of bread	1,000
9	1kg/tin of ghee	2,000
10	sale of cooked good	1,000
11	sale of cooked meat/hooves	500
12	Roasting or frying meat	500
13	Frying chips	500
14	Sale of metallic windows/doors	2,000
15	Sale of big cupboards	2,000
16	Sale of cane/chairs	1,500
17	Sale of wooden cradles	1,000
18	Frying or hawking of Nile Perch	500
19	Frying Chapattis	500
20	Lorry loading (big)	30,000
21	Lorry loading (medium)	20,000
22	Lorry loading (small)	10,000
23	Lorry of coffee (medium)	20,000
24	Lorry of coffee (small)	10,000
25	Bag of coffee	2,000
26	Bundle of greens	200
27	Bale of new clothes	2,000
28	Bale of used clothes	2,000
29	Wholesale tradde in weekly market	3,000
30	Eating house	2,000
31	Cobbler	500
32	Hawker	500
33	Popcorn	500
34	Shoe shiner	500
35	Bundle of bottles (old/new)	500
36	Tailors	1,000
37	Wheelbarrow pusher	500
38	A basket of pineapple/watermelon	500

39	Lorry of pineapple/watermelon	20,000
40	Pick-up of pineapple/watermelon	10,000
41	Bag of fresh peas	2,000
42	Second hand clothes	1,500
43	Ropes	500
44	Roll of bark cloth	500
45	Bag of mukene fish	1,500
46	Fish (half load)	2,000
47	Bundle of fish (100 and above)	3,000
48	Small bundle of fish	500
49	Landing fee (half load)	2,000
50	Passenger boats (big)	1,000
51	Timber piece	300
52	Herbs above 10kgs (big)	1,000
53	Herbs up to 10kgs (small)	500
54	Landing site fee (small)	2,500
55	Landing fees (big)	4,000
56	Fish (Nile perch of 15 kgs)	1,000
57	Fish (Nile perch above 15kgs)	1,000
58	Fish (Tilapia big)	500
59	Fish (Lung fish, cat fish-big)	500
60	Fish (Lung fish, cat fish-small)	500
61	Bag of grasshoppers	5,000
62	Bag of white ants	3,000
63	Tin of grasshoppers	2,000
64	Tin of white Ants	1,000
65	Tin of lemons	500
66	Basket of tangerines/Passion fruits	1,000
67	Bag of ginger	2,000
68	Tin of ginger	800
69	Basket of oranges	600

70	Bundle of vegetable	500
71	Curry powder, tea leaves	800
72	Big bag of charcoal	2,000
73	Small bag of charcoal	1,000
74	Bundle of firewood	500
75	Bag of sweet potatoes/cassava	2,000
76	Bag of cabbages	1,000
77	Bag of beans	2,000
78	Pick-up of firewood (per trip)	5,000
79	Lorry of firewood (per trip)	20,000
80	Pick up of charcoal (per trip)	5,000
81	Lorry of charcoal (per trip)	30,000
82	Operations of business in wooden shade or kiosks	500
83	Charcoal stove/saucepan maker	500
84	Bag of banana fingers	1,000
85	Sale of chicken, pigeons, ducks, guinea fowl @	500
86	Sale of tap water	1,000
87	Slaughtering fee-cow/bull	10,000
88	Slaughtering fee-goat/pig/sheep	3,000
89	Sale of goats/pigs/sheep	2,000
90	Sale of offal's	2,000
91	Sale of a cattle thigh	2,000
92	Sale of bunch of bogoya	500
93	Bag of Irish potatoes	2,000
94	Tin of Irish potatoes	500
95	Bag of onions	2,000
96	Tin of onions	500
97	Eats roasted on a charcoal stove	1,000
98	Jerry can of milk	1,000
99	Beverages	1,000
100	Fried/roasted chicken	2,000

101	Manicurist/pedicurist	500
102	Jerrycan of waragi	2,000
103	Lorry of Handcore	10,000
104	Lorry of aggregates	10,000
105	Lorry of sand-big	10,000
106	Lorry of sand-small	5,000
107	Taxi fee	3,000
108	Sale of goat/sheep	2,000
109	Sale of chicken/duck/turkey	1,000
110	sale of a cow	5,000