



KALIRO DISTRICT LOCAL GOVERNMENT

CHARGING POLICY FOR FINANCIAL YEAR 2023/2024

**THEME : ENHANCING LOCAL REVENUE PERFORMANCE FOR IMPROVED SERVICE
DELIVERY.**

INTRODUCTION

The charging policy of Kaliro District Local Government lays down the principals upon which the different taxes and fees in use in Kaliro are based.

This charging policy is aimed at protecting taxpayers from unnecessary harassment and over taxation by Revenue officers while guarding the District Local Revenue targets in focus and will aid the taxpayers to plan their tax obligation in advance. The charging policy will lay down the principals and guidance upon which different taxes and fees in Kaliro District Local Government. The policy details the tax base rates, grades of markets, urban and trading centers etc.

The policy eliminates ambiguities and arbitrariness in assessment, and greatly reduces the use of Revenue officers' discretion in tax administration.

Chapter 11 Article 189 of the constitution of the Republic of Uganda and section 30 to 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 her residents exemplified in the second schedule part 2 of the Act under decentralization policy.

In accordance to section 80, power to levy taxes of the Local Government Act Cap 243 as amended is specified in the fifth schedule of this Act, the local government revenue regulations, which include; user fees, trading licenses and user permits, fees and fines, market and gate charges, rent and rates and property related taxes among others.

It's on this legal mandate that Council under **Dec Motions Minute No, 112/KDLG/05/2023** as attached approved the present charging policy for Kaliro District Local Government designed to facilitate the 2023/2024 budget execution, secondly most of the rates to be used were approved under statutory instrument No.2 of 2017 of Ministry of Trade passed by the Parliament of the Republic of Uganda together with other regulatory framework which include the Local Governments Act Cap 243 as Amended, the building control Act 2021, the Local governments Rating Act of 2006 which we must customize for use in Kaliro District Local Government.

Furthermore, the charges related to land transactions are stipulated in the land Act, but Council can charge other fees from applicants basing on assessment of the value of the land to be offered and land fees should also significantly can contribute to the local revenue basket in the district.

Any anticipated increase in local revenue will be as a result of increased efficiency in collection through setting up realistic and measurable targets for Lower Local Governments. This shall be accompanied by putting in place strong controls aimed at closing most of the loopholes in the revenue collection and accounting system. The migration of local revenue registration, assessment and payment shall be shifted to the digital platform of IRAS introduced by the Local Governments Finance Commission introduced to improve local revenue management and accountability effective 1st July 2023. this is geared towards improving local revenue performance.

1. REVENUE CODE 142216; TRADING LICENSE/OPERATING LICENSES

Council adopted rates which were gazated under statutory instrument NO.2 of 2017 by the ministry of trade, Industry and Cooperatives and passed by the Parliament of the Republic of Uganda.

License fees

New classification and grading of licenses are in the amended licensing Act Cap 101 under section 30(2) of the trading licensing Act 2017. This grading divides Kaliro DLG into Grade 1 and 11, where grade for urban and sub counties respectively.

	Business	GRADE 1	GRADE 11
		NEW RATES S.I 2017 NO.1	NEW RATES S.1 2017 NO.2
1	Whole sellers	97,500	45,000
2	Retailers	48,750	22,500
3	Wood Workshop	45,000	30,000
4	Mental Workshop	45,000	30,000
5	Brick block /Concrete Products	45,000	30,000
6	Cottage Industry	37,500	22,500
7	Ware house	60,000	37,000
8	Showroom	60,000	45,000
9	Super Market	67,500	52,500
10	Grocery	52,500	27,000
11	Boutique / Beauty Salon	52,500	31,500
12	Office	48,750	40,500
13	Agencies	97,500	90,000
14	Manufacturers Agent	97,500	90,000
15	Travel and Tour	97,500	90,000

PROFESSIONAL SERVICES			
16	Legal firms	90,000	90,000
17	Auditors account, tax consultants	90,000	90,000
18	Surveyors engineers, valuers	90,000	90,000
19	Fumigators business /cleaning firm	75,000	63,000
20	Events management	75,000	90,000
21	Security investigation	112,500	90,000
22	Auctioneers/court blockers, bailiff	112,500	90,000
23	Insurance company	112,500	90,000
24	Banks	375,000	360,000
25	Money lending and money saving institutions	150,000	135,000
26	Foreign exchange bureau	187,500	180,000
27	ATM Machinery	75000	75,000

HEALTH AND MEDICAL BUSINESS			
28	Health Centre	75,000	54,000
29	Pharmacy	75,000	54,000
30	Private hospitals	112,500	90,000
31	Nursing home	67,500	54,000
32	Maternity home	67,500	54,000
33	Clinic	45,000	36,000
34	Drug store/Drug shop	45,000	27,000
35	Private tertiary institutions	150,000	135,000
36	Driving school	75,000	63,000
37	Private university	525,000	360,000
38	Nursery school	75,000	72,000
39	Private primary school	60,000	54,000
40	Day care center	60,000	45,000
41	Private secondary school	112,500	90,000
42	Printing publishing firm	112,500	90,000
	Garages and workshop		
43	Motor vehicle repair garage	150,000	108,000
44	Motorcycle generator repair garage	75,000	54,000
45	Other repair workshop	52,500	27,000

HOTELS, LODGES AND GUEST HOUSES			
46	Hotel businesses(with 3 stars and above)	250,000	200,000
47	Hotel businesses (with less than 3 stars)	112,500	90,000
48	Lodge/guest house(less than 20 rooms)	110,000	100,000
49	Lodge/guest house(less than 20 rooms)	75,000	63,000
50	Hostels (100 rooms more)	250,000	200,000
51	Hostels (more than 50 rooms but less than 100 rooms)	350,000	250,000
52	Hostels (less than 50 rooms)	75,000	54,000
53	Apartments	75,000	54,000
54	Bar /pub / inn etc.	112,500	63,000
55	Conference hall	60,000	45,000
55	Cinema / theatre video hall	75,000	63,000
56	Night club / disco-dance hall	75,000	63,000
57	Swimming pool	60,000	45,000
58	Members club	60,000	45,000
59	Health club	75,000	72,000
60	Restaurant	75,000	54,000
61	Eating house	37,500	27,000

OTHERS			
62	Radio station	187,500	180,000
63	Satellite connection	112,500	90,000
64	Lottery	187,500	180,000
65	Slot machine	75,000	63,000
66	Private car park	112,500	90,000
67	Kiosk	37,500	18,000
68	Photo booth	37,500	18,750
69	Abattoir	52,500	36,000
70	Butchery	60,000	45,000
71	Bakery	52,500	45,000
72	Dry cleaner	37,500	27,000
73	Dobie	22,500	13,500
74	Car washing bay	45,000	18,000
75	Internet cafe	22,500	13,500
76	Florist	52,500	45,000
77	Herbal / local medicine	30,000	18,000
78	Small cottage industry	22,500	18,000
79	Engravers	60,000	45,000
80	Pool table	112,500	81,000
81	Scrap dealers	75,000	54,000
82	Mineral dealers	150,000	45,000
83	Power generation	900,000	750,000
84	Power distribution	900,000	750,000
85	Communication companies / operational communication tower communication masts)	750,000	540,000
86	Private public toilets / bath rooms	22,500	9,000
87	Funeral services	75,000	63,000
88	Private firefighting services	112,500	90,000
89	Car rental services	97,500	72,000
90	Business secretarial bureau	90,000	72,000
91	Mobile network services providers	675,000	630,000
92	Transfer of license fee	17,500	9,000
93	Hawker	18,750	9,000
94	Travel wholesaler (country wide)	100,000	70,000
95	Travel wholesaler (one district)	80,000	50,000
96	Mobile money services(Big)	250,000	100,000
97	Mobile money services(small)	50,000	50,000
98	Hard ware	100,000	60,000
99	Plants and Equipment	1,000,000	500,000
100	Minerals yards i.e. Sand, stones etc.	1,500,000	500,000
101	Petroleum / fueling stations(Big)	3,000,000	200,000
102	Petroleum / fueling stations(Medium)	2,000,000	200,000
103	Petroleum / fueling stations(Small)	1,000,000	200,000
104	Automated Teller Machine(ATM)	1,000,000	1,000,000

105	Waste transportation / Handling services	200,000	100,000
106	Cottage industries	200,000	100,000

OTHER CATEGORIES			
1	Factory Operation License	Large Factory Medium Factory Small Factory	5,000,000 3,000,000 1,000,000
2	Factory Wholesaling	Large Factory Medium Factory Small Factory	1,000,000 500,000 250,000
3	Bakery Wholesaling		100,000

2. REVENUE CODE 111103: LOCAL SERVICE TAX

In accordance to the amended Local Government Act 2008 NO.2 Section 10, every District or Urban Local Council shall levy an annual tax to be known as Local Service on every person in a gainful employment. Local Service Tax shall be charged as below

(a) People in gainful employment and earning a monthly take-home salary.

NO.	Amount on monthly income earned (in Shs)	Rate of local services tax (in 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= on wards	100,000

(b) Self-employed professions as below shown.

	Professionals who are self-employed and consultants in various fields	Amount of monthly income earned (in Shs)	Rate of local services tax (in Shs)
	Medical and veterinary doctors , engineers , accountants , consultants , technicians , lawyers , dentists , pharmacists , architects , scientists , surveyors ,valuers , ICT specialists and any other self – employed professional not mentioned	1,000,000= on wards	100,000=
		Exceeding 500,000= but not exceeding 900,000=	500,000=

(c) Businessmen and women as below shown

	Monthly turnover (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= On wards	100,000

(d) Self-employed artisans as below shown.

	Artisans who are self -employed	Amount of monthly income earned (in Shs)	Rate of local service tax (in Shs) per year.
	Craftsman , plumbers , builders ,masons , carpenters , mechanics , blacksmiths , painters , welders , bakers , furniture makers , florists , tailors , radio and TV repairers , hairdressers , semi- skilled artisans and any other artisans not mentioned.	Exceeding 100,000= but not exceeding 200,000=	5,000
		Exceeding 200,000= but not exceeding 300,000=	10,000
		Exceeding 300,000= on wards	20,000

3. REVENUE CODE: 142207 HOTEL TAX

Parliament of Uganda in 2008 approved the introduction of Local Hotel Tax; Where the proprietors and operators of Hotels are to collect and remit this tax to Local Government in their jurisdiction at every end of month accumulated from Hotel occupants.

This following are charges per room by Hotel category.

NO.	HOTEL CATEGORY	Rate of Local Hotel Tax per Room occupant / guest (in Shs)
1.	Five and four star Hotel	US\$ 2 Per room per night
2.	Three , Two star Hotel and other Hotel charging Shs. 50,000per night and above	Shs.2000= per night per room
3.	Hotels, lodges and guest Houses charging USHS.10,000 up to USHS. 49,000 per night	Shs. 1,000 per room per night
4.	Hotels and lodges which are charging less than ug.Shs 10,000 per room per night	Shs. 500 per room per night

4. REVENUE CODE: 142208 (B) ENVIRONMENTAL CHARGES

These are charges which council levies on the factories and industries in a bid to conserve the environment in which these factories operate.

INDUSTRIES	Rates
Large scale	
Steel industries	3,000,000 + VAT
Textile industries	2,000,000 + VAT
Brewing industries	2,000,000 + VAT
Sugar processing	3,000,000 + VAT
Tobacco industries	2,000,000 + VAT
Packaging Materials / Paper industry	1,5000,000 + VAT
ESCOM	1,5000,000 + VAT
Others	1,5000,000 + VAT

MEDIUM / SMALL INDUSTRIES	
Type	Rate
Mattresses	Between 1,500,000-2,000,000
Construction materials	Between 500,000-1,000,000
Plastic processing	Between 1,500,000-2,000,000
Food and Technology	Between 350,000-400,000
Others	Between 350,000-400,000
Food processing , Large scale	500,000

FOOD PROCESSING	RATES
Juice processing	500,000
Wine processing	Between 400,000-600,000
Animal processing	Between 200,000-250,000
Bakery	
Small scale	50,000
Large scale	200,000
Serials	
Small scale	250,000
Large scale	500,000
Waste Transportation / Handling services	300,000-500,000
Clinics / Drug stores	10,000
Others	50,000
Sugar Mill	10,000,000/- per year
Maize Mill	80,000/- p.a
Rice Mill	80,000/- p.a

SCHEDULE

TIMBER ROYALTY FOREST PRODUCE FEES AND LICENSE

ITEM	PRODUCE	COST	PERIOD
1	Class one		
	Hard wood	1,000,000 PER	M3 true measure
	Hard wood and cypress	45,000	Over bank
	Class two		
	Hard wood and pines	28,100	Over bank
	Class three		
	Hard woods	17,000	Over bank
2	Poles		
	Plantation		
	05-09cm	800	Per standing pole
	10-14cm	1,400	Per standing pole
	15-19cm	1,400	Per running meter
	20-24cm	1,800	Per running meter
	Natural forest		
	05-09cm	900	Per pole
	10-14cm	1,000	Per pole
	Cutting charges	200	Per pole
3	Eggots	1,000	
4	Fencing poles		

ITEM	PRODUCE	COST	PERIOD
	10-14cm	1,400	Per running meter of post
	15-19cm	1,800	
	20-24cm	2,700	
	Untreated poles		Per running meter of post
	10-14cm	700	
	15-19cm	1,400	
	20-24cm	1,800	
	Palms	400	Per running meter of post
5	Fire wood		
	Plantation	6,000	Per stack cubic meter
	Natural forest	7,500	Per stack cubic meter
	License fees (trade from outside forest reserve per month petty trade	22,000	Per month per person
	Large scale wood cutting and selling	225,000	Per month per person
	License for transportation		
	Lorry	45000	For 3 days
	pick up	17000	For 1 day
	Bicycle	12000	Per month
6	Charcoal		
	License to burn / sell	36,000	Per month
	License for transportation		
	Lorry		
	Pick up	62,000	For 3 days
	Bicycle	40,000	For 1 day
		22,000	For 1 day
7	Bamboo wild Plantation	500	Per pole
8	Christmas tree seeding		
	Seeds	10,000	Per kg
	Seedlings including planting material raised forest tree species	50	
	ornamentals		
	Fruit plants	5,000	
	wildings	1,000	

ITEM	PRODUCE	COST	PERIOD
		50	
9	Palms Borus palms and others	12,000	Per tree
10	Ratance canes	45,000	Per person per month
11	Timber grading fees	22,000	Per cubic meter
12	Felling fees	45,000	Per tree
13	Sawmilling fees	1,400,000	Per saw miller per year

14	Pit sawyers	350,000	Per year per pit sawyer
15	Forest fees on sawn timber	15% of value of timber for which movement permit issued	
16	Casual trade license petty trade		
	Beds and chairs	45,000	Per year per person
	Walking sticks stools Wood carryings Wooden tools and tool handles motor pestle No wood products grasses palm friends Forest climbers mats Basket winnowers	45,000 45,000	Per year Per year
	Forest based foods Bamboo shoots palm Oil other forest fruit Trees and vegetables	45,000	Per year per person
17	Wild coffee	25,000	Per month per person
18	Gum Arab	800	Per kg
19	Resin	150	Per kg
21	Forest mineral per month		
	Bricks Sand Stones Murramm	100,000 100,000 68,000 11,250	Per area Per tone

NB

As stated in the forest fees and license order 2000 under section 30 of the forest Act Cap 146.

5. REVENUE CODE: 142205 ADVERTISEMENT

MANAGEMENT AND CONTROL OF COMMERCIAL BUSINESS IN THE TRADING CENTERS.

RATES FOR DIFFERENT COMMERCIAL ADVERTISING AND PROMOTIONAL METHODS.

APPLICATION FEES FOR THE NEW SITE ALLOCATION	P.A
BILL BOARDS	200,000
SIGN POSTS	50,000

BILL BOARDS AND SIGN POSTS (SIZES)	ANNUAL RATE
1M OR LESS	50,000 + VAT
1M-2M	100,000 + VAT
2M-3M	200,000 + VAT
3M-4M	300,000 + VAT
4M-8M	400,000 + VAT
8M- ABOVE	500,000 + VAT
BILL BOARDS ABOVE 40 SQUARE METERS	2,000,000 + VAT
BELOW 40 SQUARE METERS BILL BOARDS	1,000,000 + VAT
MAXI LIGHT BILL BOARDS	1,000,000 + VAT
A. BANNERS OF ALL SIZES	50,000 per month + VAT
B. PROMOTIONS, AWARENESS AND PUBLIC ENTERTAINMENT	50,000 PER STANDING AND ABOVE + VAT
C. DRIVE	50,000 + VAT
D. WALL BRANDING ADVERTISEMENT	150,000 per year + VAT
E. POSTERS	50,000 per month + VAT
F. SHOP SIGNS (SMALL)	20,000 per year + VAT
Permissions for A, B, C , D, E & F above	20,000=
Drives or promotions	50,000/- per day
ALL COSTS MUST BE VAT INCLUSIVE	

6. REVENUE CODE: 142208A DEVELOPMENT TAX:

DEVELOPMENTS FEES	RATES
Commercial	100,000= VAT Exclusive
Residential	50,000= VAT Exclusive
Industrial	300,000= VAT Exclusive
Institutions	100,000= VAT Exclusive
Structural fees per floor	100,000= VAT Exclusive

Assessment of building plan / M		
Industry		2,000 VAT Exclusive
Residential		1,000 VAT Exclusive
Commercial		1,000 VAT Exclusive
Institution		1,000 VAT Exclusive
Religious		1,000 VAT Exclusive
Orphanage exempted		1,000 VAT Exclusive
Submissions of building plan		
Residential		100,000= VAT Exclusive
Commercial		200,000 VAT Exclusive
Religions		100,000 VAT Exclusive
Industrial		500,000 VAT Exclusive
Other institutions		500,000-1,000,000=
Boundary wall each boundary wall per LM		
Commercial		1,500= per inner meter
Residential		1,000= per inner meter
Industries		2,000= per inner meter

STORAGE PERMITS	TEMPORARY	PERMANENT
Storage permits	500,000	1,000,000

OCCUPATION PERMITS	TEMPORARY	PERMANENT
Residential (per structure)	100,000=	200,000=
Religions	50,000=	100,000=
Commercial	150,000=	300,000=
Factory / Industrial	500,000=	1,000,000=
Services charge – 3% of invoice value / works		

Architectural fee per plan	50,000=-10,000=
Structural Engineers fee	50,000=-20,000=
Contractors/ construction firm / Builder	
Builder	30,000=-100,000
Construction / contractor	
A.	200,000=
B.	500,000=
C.	1,000,000=

AGENCY FEE	COMMERCIAL	RESIDENTIAL
Agency fee	80,000	60,000

Premium REVENUE CODE : 141602	
Residential Grade A B C	1,000,000= , 2,000,000= & 3,000,000= per plot
Commercial plot Grade A B C	2,000,000= , 3,000,000= & ,5,000,000= per plot 15,500,000= per acre
Industrial per acre	20,000,000= per acre
Institution per acre	12,500,000=per acre
Lock ups	100,000=@

REVENUE CODE : 141503 GROUND RENT	
Industrial plots	10% of premium not below 200,000= per plot
Commercial plots	120,000= per plot
Residential plots A, B , C	60,000= , 80,000= & 100,00= per plot
Stock farm and other farms	Per acres 150,000=
Service for undeveloped plot	150,000=-200,000=

TRANSFER FEES / SUB LEASE	
Residential plot	250,000=
Commercial plot	300,000=
Industrial plot	1,000,000=
Institutional	500,000=
Lodgment fee / Sub lease / Sub Division	20,000=
Initial Acre	350,000=
Other Extra per Acre of Lease	300,000=
Change of use	10,000,000=(industry)
Quarry / Marrum per year	500,000=
VETERINARY	
Dog Vaccination	1,000=
Fish Vessel	50,000=
Cattle Impound Penalties	100,000=
Others	30,000=
Fines on loitering animals	
@ Cow minimum	30,000=
@ Goat /Sheep	20,000=
@ Pig	20,000=
Extra day for cow	20,000=
Extra day for Goat , Pig and Sheep	5,000=
Fines	

Slaughter fees	
Cow slaughter per Head	12,000=
Pig	4,000=
Goat	3,000=
Fish	
Son Fish Compound	1%-3% of sale
Fish Movement permit	Bicycle -500 Motorcycles / Vehicles 5,000=per day
Animal Hawkers permit	5,000= per day
Infrastructure Road Disturbance /cm3	
Bitumen	1,000,000=
Gravel	200,000=
Earth	50,000=

Revenue Code :142201 Transport Sector	
Taxi Park	500,000= per month
Lorry Park	400,000= per month
Son Fish Compound	1%-35% of sale
Fish movement permit	Bicycle-5000Motorcycles/Vehicles 10,000=per day
Animal Hawkers permit	5,000= per day

Infrastructure Road Disturbance/cm3	
Bitumen	100,000=
Gravel	200,000=
Earth	50,000=

Revenue Code: 142201 Transport Sector	
Taxi Park	1,500 per Day
Lorry Park-	1,500 per Day
Lorry Park- other Areas	600,000 per month

MARKET CHARGES	
Market stalls trading center markets per day	Range 300-500/=
Market stalls Evening Market	Range 300-500/=
Market gate charges –market entry fee (general)	Range 1000-2000
Market gate charges-Hawkers @per day	Range 300-500/=
Market gate -food vendors per day	Range 300-500/=
Market gate charges – Chapati, Madazi vendors @ per day	Range 300-500/=

MARKET CHARGES	
Market gate charges- Charcoal sellers @ per day	Range 300-500/=
Market gate charges- Milk vendors @ per day	Range 300-500/=
Market gate charges- Matooke vendors @ daily	Range 300-500/=
Market gate charges- matooke truck dealers	Range 300-500/=
Bunch maximum per bunch	
Market gate Charges-Onion, rice potatoes Cassava, charcoal ate – truck dealers @ sack offloaded maximum	Range 300-500/=
Market gate charges- maize, Meat, Cassava, Chicken, Fish roaster @daily	300-500/=
Market gate charges- Hawkers @daily minimum	500/=

NIGHT PARKING	
Per private park yard @ range per day per night loaded trucks and heavy tippers per day	2000-6000/= 2000-3000/=

APPEAL PROCEEDURE TO BE FOLLOWED BY TAXPAYERS

This charging policy has customized a standard appeal procedure to be followed by taxpayers who may not be satisfied with the assessment made and wish to raise objection to this assessment.

- The respective Accounting officers at the Lower local governments may entertain appeals to complaints on a current assessment within a limited time frame of 10 days after receiving the demand note in question including the date of issue printed on the demand note. For avoidance of doubt, such an appeal must be accompanied with previous receipts as proof of compliance to avoid entertaining appeals from less serious tax payers who may want to just waste time of the management. Once the objections are raised within the time frame and where need arises may involve Top Management in the district to intervene and have the matter disposed off in a timely matter.
- For those who may fail to act within the time frame, must follow the legal procedure laid down the income tax act cap 340 by raising their complaints in writing to the Accounting Officer who shall constitute the tax appeals tribunal to handle taxpayer complaints.
- No tax objection shall be entertained at enforcement and after the expiry of the mandatory 45 days allowed in the law.

Conditions for handling formal complaints (objections)

1. The complaints must be logged in not later than 45 days after receiving the demand/ assessment note including the date of issue printed in the document.
2. Complaints must be in writing by the aggrieved party and not his agent or third parties.
3. Attach a copy of the immediate previous receipt for 2022 as proof of compliance.
4. The Assessment/demand note against which you are raising your complaint.
5. You must have paid at least 50% of the amount in contest and carry the bank slip with you as proof of payment.

This appeals procedure shall help the taxpayers to raise their complaints in a civil way and shall promote dialogue with the taxpayers to avoid stress that may degenerate into violence which is criminal and wastes time of both parties.

Prepared by:

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Ssebandeke Richard

Chief Administrative Officer

Confirmed by:

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Dhikusoka Elijah Kagoda

District Chairperson