



WAKISO DISTRICT LOCAL GOVERNMENT

OFFICE OF THE CHIEF ADMINISTRATIVE OFFICER

P.O. BOX 7218, Kampala Uganda, Tel: +0414670687

Email: cao@wakiso.go.ug / Website: www.wakiso.go.ug



FOR ANY CORRESPONDENCE ON THIS SUBJECT,
PLEASE QUOTE: **CR/104/5**

2nd July 2024

RE: LOCAL SERVICE TAX FOR FINANCIAL YEAR 2024/2025.

In accordance with The Local Governments (Amendment) (No.2) Act, 2008, you are required to deduct and remit Local Service Tax (LST) from all your employees residing in Wakiso District for Financial year 2024/2025. The deductions should be effected from salaried employees in the first four months of the financial year starting from July 2024 to October 2024 and be remitted latest by the 15th day of November 2024.

You are therefore advised to remit all Local Service Tax (LST) deductions within the above timelines to avoid a 50% surcharge on all remittances as provided for in section 15(1) of the Local Governments (Amendment) No.2, Act 2008.

The employer shall submit a salary schedule with the respective Local Service Tax computation therein to Wakiso District (kabaale_david@yahoo.co.uk) for assessment.

Payment can be made by way of Electronic Funds Transfer (EFT), through a Bank of one's choice on obtaining a Payment Advice Form (PAF) from the District through any of the affiliated mobile telecom pay platforms; MTN, Pay way, Ezzy Money among others.

The account details to which the remittance can be made to are as indicated below:

Account Name:	Wakiso District Council Revenue Collection
Account Number:	005550168000000
Bank:	Bank of Uganda
Vote:	933
Wakiso TIN:	1000636556
Supplier No:	1060904

The schedule is reproduced here under:



No.	Monthly Income (Net of PAYE) (Shs)	Rate of LST Per Annum (Shs)
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

LST Shall be levied on the salaries/wages of employees, which is left after deducting Pay As You Earn (PAYE).

Accompany the remittance of the LST with a monthly return schedule showing the following:

- Name of employee.
- Annual salary/wage of employee.
- Amount of tax to be deducted and the amount being remitted.
- The identification number of employee.
- The area of residence (Sub County and village)

A specimen monthly return is attached. As many forms as required should be used to list the existing number of your employees.

We also take this opportunity to introduce Ms. Lubega John a service provider awarded a contract to follow-up LST deductions and remittances for Wakiso District.

For further clarification, support and guidance on the LST payment process, you can alternatively advise our Principal Finance Officer - Kabaale David on email ; kabaale_david@yahoo.co.uk./0701-124-129.

We look forward to your prompt compliance

Nankindu Betty

FOR: CHIEF ADMINISTRATIVE OFFICER



Cc: Permanent Secretary, Ministry of Local Government
 Cc: District Chairperson, Wakiso.
 Cc: Resident District Commissioner, Wakiso.
 Cc: Chief Finance Officer, Wakiso.

APPENDIX 1: LOCAL SERVICE TAX MONTHLY RETURNS
SCHEDULE

WAKISO DISTRICT LOCAL GOVERNMENT

EMPLOYEES LST RETURN FORM FOR YEAR ENDING...../...../20.....

EMPLOYER'S NAME AND PHYSICAL/MAIL ADDRESS Trading Centre, L.C area, Street, etc					File No:				
					TIN:				
					Month:				
					Date:				
No.	Name	Sub County	Village	Gross Pay	Statutory Deductions	Net Pay	Annual LST Payable	Monthly LST Payable	Annual LST Paid
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
TOTAL									

Declaration

I hereby certify that the foregoing information is a true and correct statement of my business information.

Date.....

Signature.....

Prepared by:

Verified by:.....

Official Stamp:.....

LIST OF LOWER LOCAL GOVERNMENTS IN WAKISO DISTRICT

SUB COUNTIES

1. WAKISO
2. MENDE
3. KAKIRI
4. NAMAYUMBA
5. MASULIITA
6. BUSSI

TOWN COUNCILS

1. KATABI TOWN COUNCIL
2. KAJJANSI TOWN COUNCIL
3. KASANJE TOWN COUNCIL
4. KYENGERA TOWN COUNCIL
5. WAKISO TOWN COUNCIL
6. KASANGATI TOWN COUNCIL
7. KAKIRI TOWN COUNCIL
8. MASULIITA TOWN COUNCIL
9. NAMAYUMBA TOWN COUNCIL