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THE REPUBLIC OF UGANDA

ATTORNEY GENERAL'S CHAMBERS
P.O. BOX 7183
Kampala, Uganda

18th July, 2025

The Permanent Secretary
Ministry of Local Government
KAMPALA.

THE LOCAL GOVERNMENTS (WAKISO DISTRICT) (REVENUE) ORDINANCE, 2025

Reference is made to your letter Ref. No. LCD/121/03 dated 31st January, 2023 forwarding the Local Governments (Wakiso District) (Revenue) Ordinance to our office and the previous correspondences with officials of Wakiso District Local Government on the above subject.

We have reviewed the draft Local Governments (Wakiso District) (Revenue) Ordinance, 2025 as required by section 40 (1) of the Local Governments Act, Cap. 138 to ascertain whether or not the draft Bill is consistent with the Constitution or any other law enacted by Parliament.

In order to meet the requirements of section 40(1) of the Local Governments Act, the Ordinance has been modified to ensure conformity with the provisions of the laws of Uganda as follows-

(a) Trade (Licensing) Act, Cap. 79

The draft Bill as submitted contained a provision that a person shall not operate or carry out an activity specified in Schedule 2 of the Ordinance, unless he or she is in possession of a licence granted to him or her for that purpose by the Council.

Section 7(1) of the Trade (Licensing) Act provides that no person shall trade in any goods and services or carry on any business specified in Schedule 2 to the Act, unless he or she is in possession of a trading licence granted to him or her for that purpose under the Act.

Further, some of the provisions related to fees in the Bill are either higher or lower than the fees provided in the Trade (Licensing) Act for similar goods or businesses.

In order to ensure conformity with the Trade (Licensing) Act and to avoid double taxation, section 4 of the Local Governments (Wakiso District) (Revenue) Ordinance, 2025 provides that a person shall not trade in any goods or carry out any business specified in the Schedule to the Trade (Licensing) Act, unless he or she is in possession of a trading licence granted to him or her for that purpose by the Council in accordance with the Trade (Licensing) Act and the Ordinance.

Hence, all the items proposed in the Schedule to the draft Bill that are provided for in the Trade (Licensing) Act have been excluded from the Ordinance.

The items proposed in the Bill that are not provided for in the Trade (Licensing) Act have been provided for under section 4(2) of the Local Governments (Wakiso District) (Revenue) Ordinance, 2025 which provides that a person who trades in goods or carries out a business specified in Schedule 2 of the Ordinance shall pay an operation fee prescribed in Schedule 2 to the Ordinance.

(b)Markets Act, Cap. 75

The draft Bill submitted contained a provision that a person who operates a business in a market shall pay to the Council a market fee in Schedule 4 to the Ordinance.

However, section 24 of the Markets Act provides that a local authority shall, in consultation with the responsible Minister, determine the fees to be levied in a market under its areas of jurisdiction. The fees determined shall be displayed in a conspicuous place in the respective market.

Section 6 of the Local Governments (Wakiso District) (Revenue) Ordinance, 2025 provides that the Council shall, in consultation with the Minister responsible for local government, determine the fees to be levied in a market in the District. The fees shall be displayed in a conspicuous place in the respective market in the District.

Therefore, the market fees as provided in Schedule 4 of the draft Bill have been excluded from the Ordinance since there is no evidence of consultation with the Minister of Local Governments. The Council may consult the Minister for purposes of determining the fees to be levied in markets in Wakiso District.

(c) Building Control Act, Cap. 136

The draft Bill submitted to our office made provision for building plan fees under the Building Control Act.

Section 51(2)(f) of the Building Control Act provides that the Minister may by Statutory Instrument prescribe the fees for permits and for services rendered by the Board and by a Building Committee under the Act.

The Building Control (Fees) Regulations, 2020, S.I. No. 108 of 2020 provides for fees to be paid in respect to matters under the Building Control Act.

Therefore, the building plan fees as provided in the draft Bill under Schedule 5 have been excluded from the Ordinance since the fees are provided for in the Building Control (Fees) Regulations, 2020.

(d) National Environment Act, Cap. 181

The draft Bill provides for charges and fees with regard to misuse and use of wetlands, the environment and natural resources.

Section 179 of the National Environment Act provides that the Minister may in consultation with the Authority, make regulations prescribing all matters that are required or permitted by the Act to be prescribed.

The National Environment (Wetlands, River Banks and Lake Shores Management) Regulations, 2000, S.I. No. 3 of 2000 regulate wetland use and impose fees for misuse of wetlands. The Second Schedule to the Regulations provides for the regulated activities in a wetland and the Fourth Schedule provides for the fees for obtaining a wetland use permit and permit to carry out a regulated activity in a wetland.

Therefore, inspection and extraction fees and penalty fees with regard to wetlands proposed in the draft Bill have been excluded from the Ordinance.

The National Environment (Noise Standards and Control) Regulations, 2003, S.I. No. 30 of 2003 prescribes the maximum permissible noise levels and procedure for

application for a licence where one intends to exceed the maximum permissible noise levels.

Therefore, provision for fees for permits for noise emission in the draft Bill have been excluded from the Ordinance since a framework for management and noise control in Uganda is sufficiently provided for under the National Environment (Noise Standards and Control) Regulations, 2023.

(e) National Forestry and Tree Planting Act, Cap. 160

The draft Bill provides for fees for forestry-based produce.

However, section 91 of the National Forestry and Tree Planting Act provides that the Minister may by Statutory Instrument, provide for principles by which the fees, if any, for a licence may be determined by the responsible body.

The Forests (Produce Fees and Licences) Rules S.I 146-3, that were saved under the National Forestry and Tree Planting Act, provide for timber royalty, forest produce, fees and licences.

Therefore, provisions for fees for forestry-based produce in the draft Bill has been excluded from the Ordinance.

(f) Parking fees

The draft Bill submitted contained provisions in regard to parking fees. Although, it did not provide for the designated parking spaces where parking fees shall be applicable. For clarity and effective implementation, it is prudent that the Ordinance provides the list of all designated parking areas in the district specifying the exact locations within the district where parking fees shall be applicable. This avoids ambiguity, enhances compliance and facilitates enforcement by clearly demarcating the areas subject to parking regulation.

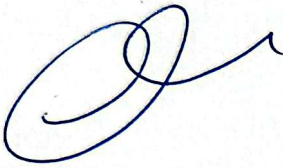
Therefore, the provisions in regard to parking fees have been excluded from the Ordinance because the list of designated parking areas in the district were not specified.

2

Conclusion

The Local Governments (Wakiso District) (Revenue) Ordinance, 2025 has been redrafted to conform to the provisions of the laws as indicated herein above.

Should you find the Bill satisfactory, kindly forward four copies of the Bill to Wakiso District Council for the signature of the Chairperson who should return two signed copies of the Bill to our office for purposes of publication in the Gazette as required by section 40 (4) of the Local Governments Act, Cap. 138.



Charles Ouma

DEPUTY SOLICITOR GENERAL

Copy to: Hon. Attorney General
Hon. Deputy Attorney General
Solicitor General

STATUTORY INSTRUMENTS

2025 No.

THE LOCAL GOVERNMENTS (WAKISO DISTRICT) (REVENUE) ORDINANCE, 2025

Arrangement of Sections

Section

PART I- PRELIMINARY

1. Citation
2. Application
3. Interpretation

PART II- FEES

4. Trading licence
5. Operation fee
6. Market fees

PART III- GENERAL

7. Transfer of trading licence
8. Duration of trading licence
9. Exhibition of trading licence
10. Inspection of trading licence
11. Issue of duplicate licence
12. Offences and penalties
13. Revocation of Ordinance No. 5 of 2010

SCHEDULES

- | | |
|-------------------|----------------|
| <i>Schedule 1</i> | Currency Point |
| <i>Schedule 2</i> | Operation Fees |
| <i>Schedule 3</i> | Parking Fees |

STATUTORY INSTRUMENTS

2025 No.

The Local Governments (Wakiso District) (Revenue) Ordinance, 2025

(Under sections 40, 42 and 83(1) of the Local Governments Act, Cap. 138)

An Ordinance to provide for raising revenue by collecting fees; to provide for licenses for specified trade in goods and businesses; to revoke the Local Governments (Wakiso District Revenue) Ordinance, 2010 and for related matters.

BE IT ORDAINED by the Council of the District of Wakiso as follows:

PART I- PRELIMINARY

1. Citation

This Ordinance may be cited as the Local Governments (Wakiso District) (Revenue) Ordinance, 2025.

2. Application

This Ordinance applies to the whole of Wakiso District.

3. Interpretation

In this Ordinance, unless the context otherwise requires-

“Act” means the Trade (Licensing) Act, Cap. 79;

“Council” means Wakiso District Council;

“currency point” has the value assigned to it in Schedule 1 to this Ordinance;

“district” means the Wakiso District Local government;

“market” means a place established or licensed in accordance with the Markets Act to sell agricultural produce or products and other goods or provision of services;

“person” includes any company or association or body of persons corporate or unincorporated.

PART II- FEES

4. Trading licence

- (1) A person shall not trade in any goods or carry out any business specified in the Schedule to the Trade (Licensing) Act, unless he or she is in possession of a trading licence granted to him or her for that purpose by the Council in accordance with the Trade (Licensing) Act and this Ordinance.
- (2) A person who trades in goods or carries out a business specified in Schedule 2 to this Ordinance shall pay to the Council an operation fee prescribed in Schedule 2 to this Ordinance.
- (3) The Council shall issue a trading licence to a person trading in goods or carrying out a business specified in the Schedule to the Trade (Licensing) Act or in Schedule 2 to this Ordinance, as appropriate, upon payment of the fee prescribed in the Schedule to the Trade (Licensing) Act or in Schedule 2 to this Ordinance.
- (4) A person issued with a trading licence under subsection (3) shall comply with all the terms and conditions specified in the licence.

5. Operation fee

A person shall not use the premises of the district headquarters or advertise along a road maintained by the district, unless he or she has paid the operation fee prescribed in Schedule 3 of this Ordinance and is in possession of a receipt granted to him or her for that purpose by the Council.

6. Market fees

- (1) The Council shall, in consultation with the Minister responsible for local government, determine the fees to be levied in a market in the district.
- (2) The fees determined under subsection (1) shall be displayed in a conspicuous place in the respective market.
- (3) For the avoidance of doubt, the market fees determined under subsection (1) shall not include rent to be charged in a private market.

PART III- GENERAL

7. Transfer of trading licence

- (1) A holder of a trading licence granted under the Trade (Licensing) Act, except a hawker's or travelling wholesaler's licence may make an application to the Council for the transfer of his or her licence.
- (2) The Council may, upon payment of the appropriate fee specified in the Schedule to the Trade (Licensing) Act, transfer the licence of the applicant to any other fit and proper person-
 - (a) in respect of the same trade; or
 - (b) in respect of a trade different from that in respect of which it was originally granted.
- (3) Where the Council transfers the licence in accordance with subsection (2), the Council shall endorse the particulars of the transfer on the licence.
- (4) Notwithstanding subsection (1) and (2), the Council may refuse to transfer a licence under this section without assigning any reason for the refusal.
- (5) An applicant aggrieved by the refusal of the Council to transfer his or her licence may appeal to the Minister responsible for trade whose decision shall be final.

8. Duration of trading licence

Unless earlier revoked, a trading licence granted under the Trade (Licensing) Act and this Ordinance in respect of any year shall expire on the thirty-first day of December of that year.

9. Exhibition of trading licence

Every holder of a trading licence shall keep his or her licence exhibited in a conspicuous place in his or her trading premises.

10. Inspection of trading licence

A person operating a business or trading in goods prescribed in the Trade (Licensing) Act and in this Ordinance shall, upon request by the Council or an officer authorised by the Council, produce his or her trading licence for inspection.

11. Issue of duplicate licence

Where the Council is satisfied that a trading licence granted under the Trade (Licensing) Act has been lost, destroyed or obliterated, the Council shall, upon payment of the fee prescribed in the Schedule to the Trade (Licensing) Act, issue a duplicate of the licence to the person to whom the original licence was issued.

12. Offences and penalties

A person who-

- (a) trades in goods or carries out a business specified in Schedule 2 of this Ordinance before payment of the operation fee prescribed in Schedule 2 of this Ordinance; or
- (b) uses the premises of the district headquarters or advertises along a road maintained by the district before payment of the operation fee prescribed in Schedule 3 of this Ordinance,

commits an offence and is liable, on conviction, to a fine not exceeding two currency points or to imprisonment for a term not exceeding six months or both.

13.Revocation of Ordinance No. 5 of 2010

The Local Governments (Wakiso District Revenue) Ordinance is revoked.

SCHEDULES

Schedule 1

Section 3

Currency Point

A currency point is equivalent to twenty thousand shillings.

Schedule 2

Section 4(2)

Operation Fees

Trade or business	Fee (Ug Shs)
1. Beer distributor-	1,000,000/=
2. Soft drink distributor-	100,000/=
3. Building operator-	50,000/=
4. Shoe shiner-	20,000/=
5. Fish monger-	20,000/=
6. Tailoring-	20,000/=
7. Hide and skin processing-	30,000/=
8. Hatchery-	
(a) large	100,000/=
(b) small	50,000/=
9. Sign writer-	20,000/=
10. Farm supply shop-	40,000/=
11. Fuel pumping station-	
(a) small	100,000/=
(b) medium	300,000/=
(c) large	500,000/=
12. Photographic studio-	

(a) grade A	100,000/=
(b) grade B	50,000/=
13.Cassette/ DVD/ MP3/VCD/ video recording-	
(a) grade A	50,000/=
(b) grade B	30,000/=
14.Trade exhibition-	
(a) less than seven days	500,000/=
(b) seven days	1,000,000/=
(c) more than seven days	1,500,000/=
15.Purchasing fish at landing site-	
(a) per lorry	10,000/=
(b) per pick-up truck	5,000/=
16.Motor racing circuit-	1,000,000/=
17.Grass cutting machine-	20,000/=
18.Boat landing-	
(a) non-powered	40,000/=
(b) powered	50,000/=
19.Coxswain operation permit-	50,000/=
20.Maize mill-	
(a) large	100,000/=
(b) small	40,000/=
21.Tadooba manufacturer-	20,000/=
22.Property manager-	150,000/=

23. Business promoter-

100,000/=

24. Private slaughter house or slaughter slab per annum -

(a) small

100,000/=

(b) medium

200,000/=

(c) large

300,000/=

25. Circus

1,000,000/=

Schedule 3

Section 5

Operation Fees

Activity	Fee (Ug Shs)
1. Use of District headquarters premises; per day-	
(a) for international entertainment gathering or concert	600,000/=
(b) for wedding or party of more than 50 people	300,000/=
(c) for party or meeting of less than 50 people	150,000/=
2. Advertisement along a road maintained by the district -	
(a) sign post or billboard; per year -	
(i) less than a square meter, small	118,000/=
(ii) above 1 > 2 square meter, medium	354,000/=
(iii) above 2 > 4 square meter, big	944,000/=
(iv) above 4 > 8 square meter, large	1,770,000/=
(v) above 8 square meters, extra large	4,130,000/=
(b) Installation of sign post and billboard on district, urban and access road paid once depending on the size of billboard, exclusive of 18% VAT-	
(i) less than a square meter, small	300,000/=
(ii) above 1 > 2 square meter, medium	600,000/=
(iii) above 4 > 8 square meter, large	1,000,000/=
3. Advertisement using banner-	
(a) first seven days-	
(i) school or college hanging school or college banner outside the school or college premises	24,500/=
(ii) commercial business	24,500/=
(b) each additional day-	

(i) school or college	3,500/=
(ii) commercial business	3,500/=
(c) each additional day, after 30 days	5,000/=
4. Advertisement using poster; fee per 6 months -	
(a) minimum charge for 1000 posters	50,000/=
(b) school or college	50,000/=
(c) commercial business	50,000/=
(d) each additional copy	2,000/=
5. Wall advertisement for commercial purpose outside the business premises, per square feet per year -	
(a) up to a minimum of 50 square feet	100,000/=
(b) additional square feet	2,000/=
6. Advertisement using signage-	
(a) on a tent while using a loud speaker; per day	150,000/=
(b) on a tent without using a loud speaker; per day	100,000/=
(c) on a tent while using a loud speaker; per month	510,000/=
(d) on a tent without using a loud speaker; per month	300,000/=
(e) on a kiosk or booth; per year	100,000/=
(f) for road show or promotion; per day	170,000/=
7. Advertisement by hand bill, brochure or flyer-	
(a) first 500 copies	15,000/=
(b) every additional 100 copies	15,000/=
8. Promotions using a loud speaker in a shop; per day -	50,000/=
9. Staging or activation promotion by a company; per day -	500,000/=
10. Promotion drive; per day	150,000/=
11. Branding; per year	

(a) vehicle
(b) mobile van

100,000/=

150,000/=

PASSED by Wakiso District Council on the day of
....., 2025.

I HEREBY signify my hand this day of
2025.

.....
MATIA LWANGA BWANIKA
Chairperson, Wakiso District Council

Cross References

Markets Act, Cap. 75

Trade (Licensing) Act, Cap. 79