

KAMPALA CAPITAL CITY AUTHORITY-REVENUE COLLECTION INSTRUMENT

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 ¹ ,	Commercially managed Properties in the City, schools, hospitals, petrol stations, rented homes and similar dwellings all commercial, Governed under the Local government Rating Act 2005 as amended.
2	Licenses.	Licensing Act Cap 101 as amended ²	Paid by all who conduct business (Goods and Services) as provided for in the Licenses Act 101.
3	Ground Rent	Land Act Cap 227, Registration of title Act Cap 230, Land Regulation 2004 ³	Payments made for all Leased plot by Kampala District Land Board on behalf of KCCA made annually and according to lease condition as provided for in the covenant governed under the as amended.
4	Land Premium	Land Act Cap 227, Registration of title Act Cap 230, Land Regulation 2004 ⁴	Land premium is the initial payments/Purchase price of the land of Public land managed by a land board on behalf of KCCA for initial lease period of 10 years extendable to 49 or 99 years.
5	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.
6	Local hotel tax.	Local Government Act cap 243 (Amendment) (No. 2) 2008 and Public Health Act	Paid by all visitors who visits Hotels, Guest houses, inns, Serviced apartments, Motels to use the rooms for accommodation purpose and in return money.

¹Ratin6g Act 2005, The Rating Regulation, 2006, Condominium Properties Act 2001

² Licensing Act Cap 101 as amended

³ Land Act Cap 227, Registration of title Act Cap 230, Land Regulation 2004

		Cap 281/17	
7	Markets	Markets Act Cap 94, The Markets byelaw 2006 ⁵	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.
8	Advertising.	The Physical Planning Act 2010 ⁶ and National Physical Planning Standards And Guidelines 2011.	Permit to advertisement in the City using billboards banners, signpost Liquid Crystal Displays, Neon lights and any other form of advertisement.
9	Commercial Road User Fess (CRUF)	KCC Act 2010, CRUF regulation 2014 ⁷	There are revenue types collected and these are: Payments made monthly by Motor Cycle (Commercial) Taxi cab (1-4 seaters) Pick-up trucks (up to 2.5 Tons) Taxi cab (5-8 seaters) Other Goods vehicle Taxi/Van 9-18 seater Bus or Coach 19-29 Seater Bus or Coach 30-39 Seater and

4 Land Act Cap 227, Registration of title Act Cap 230, Land Regulation 2004

⁵ Markets Act Cap 94, The Markets byelaw 2006

⁶ The Physical Planning Act 2010

⁷ KCC Act 2010,
CRUF regulation 2014

			Above Small Trucks (Above 2.5 Tons and less than 10 Tons) Tippers & Big Trucks ('Magulu Kumi' & more)
10	Parking spaces along the Street.	Statutory Instruments 2001 No. 1 the Traffic And Road Safety (Parking Of Motor Vehicles) Regulations, 2001.	Payments for parking spaces along the Street (gazetted parking lots).
11	Building plan/ permit and occupation permit.	Building Control Act 2013 ⁸ .	Paid by applicants for planned development in the City and occupation permit on completion of the development.
12	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.
13	KCCA rented Properties.	KCC Act 2010	KCCA owns a canteen Located on 4th Floor Wing B at KCCA Headquarters along plot 1-3 Apollo Kagwa Road and another one Located at Rubaga Division offices along Kabaka Anjagala road.
14	Occupation permit.	Building Control Act 2013.	After completing Building covenant as provided for in 7 above Directorate of physical planning issue an occupation permit that will

⁸ Building Control Act 2013

			enable the developer get a full term lease of 49 years for residential or 99 years for commercial property/development.
15	Penalties and fines.	KCC Act 2010, Penal Code Act Cap 120.	These are payment made especially for not honoring KCCA guidelines and acting contrary to law.
16	Hoarding permit.	Building Control Act 2013.	Payments for permission to be allowed to hoard a premises for new Development/Construction or renovation.
17	Vaccination Certificate.	Public Health Act Cap 281 ⁹	Payments for Vaccination against particular requested for treatment and very commonly used by travelers abroad.
18	Tendering Fees.	Public Procurement and Disposal of Assets Act 2003.	Payments made by bidders for a specifics service delivery.
19	Marriage Certificate	Marriage Act 251 and 253.	Payments to be officially espoused by Kampala Capital City Authority.
20	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 applies to Management of Hairdressing.
21	Abattoir fee.	THE MARKETS ACT. Statutory Instrument 94—2. The Markets (Fees for Livestock) Rules. <i>(Under section 2(1)(d) of the Act</i>	Payments made in respect of Abattoir fee to KCCA.

22	Auctioneer fee.	Chapter 270 The Auctioneers Act.	Payments made in respect of auctioneers to auction the public items.
23	Stage Plays And Public Entertainments	Chapter 49 the Stage Plays And Public Entertainments Act.	Payments for Stage Plays And Public Entertainments
24	Fish Movement Permits	Fish Act Cap 197 Fishing Rules, 2010	Payment is per Kilogram of Fresh and Processed fish being moved