**KNOW YOUR TAXES**

<table>
<thead>
<tr>
<th>TAX NAME</th>
<th>BANK ACCOUNT NAME</th>
<th>BANK ACCOUNT NUMBER</th>
<th>BANK SLIP PICKUP LOCATION</th>
<th>RECEIPT ACKNOWLEDGEMENT LOCATION</th>
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<tr>
<td><strong>TAXES ON INCOME</strong></td>
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<tr>
<td>Local Service Tax</td>
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<td><strong>TAXES ON PROPERTY</strong></td>
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<td>Land fees</td>
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<td><strong>TAXES ON GOODS AND SERVICES</strong></td>
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<td>Hotel tax</td>
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**PROPERTY INCOME**

<table>
<thead>
<tr>
<th>Rent and rates. (ground rent)</th>
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<th>Property rates</th>
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<th>Mukono Municipal Offices</th>
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**SALE OF GOODS AND SERVICES**

<table>
<thead>
<tr>
<th>Parkfees (Street &amp; lorry parking)</th>
<th>Goma Division Council General Fund</th>
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<table>
<thead>
<tr>
<th>Advertisements/Billboards</th>
<th>Goma Division Council General Fund</th>
<th>01983501004060</th>
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<thead>
<tr>
<th>Animals and crop Husbandry related levies</th>
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<tr>
<th>Registration (Birth and Death)</th>
<th>Goma Division Council General Fund</th>
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<td>Service fee for schools</td>
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<td>Agency fees (Tender fees)</td>
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<td>Inspection fees</td>
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<td>Market charges</td>
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<td>Other fees and charges</td>
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<tr>
<td>TAX NAME</td>
<td>DESCRIPTION</td>
<td>PEOPLE WHO ARE SUPPOSED TO PAY</td>
<td>DURATION</td>
<td>PENALTY FOR FAILURE TO COMPLY</td>
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<tr>
<td>Business Licenses</td>
<td>This is permission granted to someone upon application to a controlling authority to do something in a prescribed manner, usually after fulfillment of certain conditions and/or payment of a fee</td>
<td>Any person carrying out business in Mukono Municipality.</td>
<td>This is annual fee payable before commencement of business. A trade</td>
<td>Section 8 (1) of the Trading License Act as amended prohibits trade without a trading License. Equally, any person who fails to pay or hinders an officer on duty, or knowingly makes a false declaration or gives any false information commits an offence and is liable on conviction to a fine of not more than 48 currency points or to a term of imprisonment not exceeding two years or both.</td>
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</tbody>
</table>
Local Service Tax

This is a tax levied on salaries, wages and incomes of all persons in gainful employment and its purpose is to raise additional revenue for service delivery in the Council. NB This is one of the taxes which was introduced by an amendment of the Local Government Act 2005 (LGA) where it was expressly stated as being introduced to bridge the gap created when Graduated Tax (GT) payments had been abolished. - The unwritten but the most commonly known fact that the new taxes (LST & (a) Persons in gainful employment (with salaries and wages). (b) Self employed and practicing Professionals (Medical and veterinary doctors, Engineers, Accountants, Consultants, Lawyers, and any other self employed Professionals not mentioned). (c) Self employed artisans (craftsmen, plumbers, builders, electricians, bakers, skilled artisans and any other artisans not mentioned excluding sole petty artisans and "jua-kalis", who are fully established and not business entities).

In the first four months of every financial year for employees earning a salary or wage. - Once in a financial year for Professionals, Artisans within the first four months. - Once every twelve months for Businessmen/women before being issued /together with a trading license.

A surcharge of 50% shall be levied the expected Local service Tax after it is due. - On conviction in the courts of law, the defaulter serve a term not exceeding one month imprisonment or be required to pay a fine not exceeding double the amount due or both.

Property Rates

Property means immovable property including buildings or structure of any kind excluding vacant sites. Therefore Property rates is the amount levied annually on a property, usually between and 12% of the rateable value with a minimum charge of 2000/= For Mukono Municipality it is currently 7%.

Property rates shall be paid in not more than two equal installments on such dates, as the Municipality appoint, within the financial year for which it is levied.

The Council may charge and collect interest on any rate which remains in arrears for more than thirty days from the day it becomes payable at the rate of 2 per cent per month for the period the rate remains unpaid.
Phone contact for enquiries about revenue

MR. Wanyama O Wilson
Phone: 0752409249