

KNOW YOUR TAXES

TAX NAME	BANK ACCOUNT NAME	BANK ACCOUNT NUMBER	BANK SLIP PICKUP LOCATION	RECIPT ACKNOWLEDGEMENT LOCATION
TAXES ON INCOME				
<i>Local Service Tax</i>	Goma Division Council General Fund	01983501004060	DFCU Bank Mukono Branch	Goma Division Offices
	Mukono Central Division General Fund	01983501004779	DFCU Bank Mukono Branch	Mukono Central Division Offices
TAXES ON PROPERTY				
<i>Land fees</i>	Goma Division Council General Fund	01983501004060	DFCU Bank Mukono Branch	Goma Division Offices
	Mukono Central Division General Fund	01983501004779	DFCU Bank Mukono Branch	Mukono Central Division Offices
TAXES ON GOODS AND SERVICES				
<i>Hotel tax</i>	Goma Division Council General Fund	01983501004060	DFCU Bank Mukono Branch	Goma Division Offices
	Mukono Central Division General Fund	01983501004779	DFCU Bank Mukono Branch	Mukono Central Division Offices
<i>Application fees</i>	Goma Division Council General Fund	01983501004060	DFCU Bank Mukono Branch	Goma Division Offices
	Mukono Central Division General Fund	01983501004779	DFCU Bank Mukono Branch	Mukono Central Division Offices
<i>Business Licenses</i>	Goma Division Council General Fund	01983501004060	DFCU Bank Mukono Branch	Goma Division Offices
	Mukono Central Division General Fund	01983501004779	DFCU Bank Mukono Branch	Mukono Central Division Offices
<i>Liquor licenses</i>	Goma Division Council General Fund	01983501004060	DFCU Bank Mukono Branch	Goma Division Offices
	Mukono Central Division General Fund	01983501004779	DFCU Bank Mukono Branch	Mukono Central Division Offices

<i>Other Licenses</i>	Goma Division Council General Fund	01983501004060	DFCU Bank Mukono Branch	Goma Division Offices
	Mukono Central Division General Fund	01983501004779	DFCU Bank Mukono Branch	Mukono Central Division Offices
PROPERTY INCOME				
<i>Rent and rates. (ground rent)</i>	Goma Division Council General Fund	01983501004060	DFCU Bank Mukono Branch	Goma Division Offices
	Mukono Central Division General Fund	01983501004779	DFCU Bank Mukono Branch	Mukono Central Division Offices
<i>Property rates</i>	Mukono Municipal Council General Fund	01253555018484	DFCU Bank Mukono Branch	Mukono Municipal Offices
SALE OF GOODS AND SERVICES				
<i>Parkfees (Street & lorry parking)</i>	Goma Division Council General Fund	01983501004060	DFCU Bank Mukono Branch	Goma Division Offices
	Mukono Central Division General Fund	01983501004779	DFCU Bank Mukono Branch	Mukono Central Division Offices
<i>Public Convenience</i>	Goma Division Council General Fund	01983501004060	DFCU Bank Mukono Branch	Goma Division Offices
	Mukono Central Division General Fund	01983501004779	DFCU Bank Mukono Branch	Mukono Central Division Offices
<i>Advertisements/ BillBoards</i>	Goma Division Council General Fund	01983501004060	DFCU Bank Mukono Branch	Goma Division Offices
	Mukono Central Division General Fund	01983501004779	DFCU Bank Mukono Branch	Mukono Central Division Offices
<i>Animals and crop Husbandry related levies</i>	Goma Division Council General Fund	01983501004060	DFCU Bank Mukono Branch	Goma Division Offices
	Mukono Central Division General Fund	01983501004779	DFCU Bank Mukono Branch	Mukono Central Division Offices
<i>Registration (Birth and Death)</i>	Goma Division Council General Fund	01983501004060	DFCU Bank Mukono Branch	Goma Division Offices
	Mukono Central Division General Fund	01983501004779	DFCU Bank Mukono Branch	Mukono Central Division Offices

<i>Service fee for schools</i>	Goma Division Council General Fund	01983501004060	DFCU Bank Mukono Branch	Goma Division Offices
	Mukono Central Division General Fund	01983501004779	DFCU Bank Mukono Branch	Mukono Central Division Offices
<i>Agency fees (Tender fees)</i>	Goma Division Council General Fund	01983501004060	DFCU Bank Mukono Branch	Goma Division Offices
	Mukono Central Division General Fund	01983501004779	DFCU Bank Mukono Branch	Mukono Central Division Offices
<i>Inspection fees</i>	Goma Division Council General Fund	01983501004060	DFCU Bank Mukono Branch	Goma Division Offices
	Mukono Central Division General Fund	01983501004779	DFCU Bank Mukono Branch	Mukono Central Division Offices
<i>Market charges</i>	Goma Division Council General Fund	01983501004060	DFCU Bank Mukono Branch	Goma Division Offices
	Mukono Central Division General Fund	01983501004779	DFCU Bank Mukono Branch	Mukono Central Division Offices
<i>Other fees and charges</i>	Goma Division Council General Fund	01983501004060	DFCU Bank Mukono Branch	Goma Division Offices
	Mukono Central Division General Fund	01983501004779	DFCU Bank Mukono Branch	Mukono Central Division Offices

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TAX NAME	DESCRIPTION	PEOPLE WHO ARE SUPPOSED TO PAY	DURATION	PENALTY FOR FAILURE TO COMPLY
Business Licenses	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	Any person carrying out business in Mukono Municipality.	This is annual fee payable before commencement of business. A trade	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.

Local Service Tax	<p>This is a tax levied on salaries, wages and incomes of all persons in gainful employment and its purpose is to raise additional revenue service delivery in the 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</p>	<p>(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 "juakalis", who are fully established and not</p>	<p>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.</p>	<p>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.</p>
Property Rates	<p>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%</p>	<p>Section 6(1 of the Local Government Rating Act) provides "that the person liable for payment of the rate shall be the owner of the property in respect of which the assessment is made." Therefore, anyone who owns a building which is used for commercial purposes (including residential rented properties) is eligible to pay.</p>	<p>Property rates shall be paid in not more than two equal instalments on such dates, as the Municipal may appoint, within the financial year for which it is levied.</p>	<p>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</p>

Phone contact for enquiries about revenue

MR. Wanyama O Wilson

Phone: 0752409249