

Part C

Nature of Business or Trade		Kampala City Council Authority			
		Grade I		Grade II	
		OLD RATES	NEW RATES	OLD RATES	NEW RATES
		SI 2011 NO 02	SI 2011 NO54	SI 2011 No 02	SI 2011 NO 54
1	Wholesalers	665,000	498,750	315,000	236,250
2	Retailers	280,000	210,000	105,000	78,750
3	Wood workshop	175,000	131,250		
4	Metal workshop	175,000	131,250	84,000	63,000
5	Brick/block/concrete products workshop	147,000	110,250	75,000	56,250
6	Cottage industry	175,000	131,250	120,000	90,000
7	Warehouse /deport	560,000	420,000	175,000	131,000
8	showroom	420,000	315,000	280,000	210,000
9	supermarket	1,500,000	1,125,000	1,500,000	1,125,000
10	grocery	700,000	525,000	410,000	307,500
11	Boutique beuty saloon	280,000	210,000	175,000	131,250
12	office	230,000	172,500	100,000	75,000
	Agency and Representative Business		-		-
13	Agencies	400,000	300,000	200,000	150,000
14	Clearing and forwarding	800,000	600,000	420,000	315,000
15	Manufacturers representative	400,000	300,000	220,000	165,000
16	Commission agent	900,000	675,000	480,000	360,000
17	Travel and tour agent	450,000	337,500	200,000	150,000
18	Transport	550,000	412,500	300,000	225,000
	Financial Institution Business		-		-
19	Insurance company	1,250,000	937,500	850,000	637,500
20	Banks	1,800,000	1,350,000	1,000,000	750,000
21	Money lending and savings institution	650,000	487,500	350,000	262,500

22	Foreign exchange bureau	1,000,000	750,000	550,000	412,500
23	ATM machine	350,000	262,500	250,000	187,500
	Professional and consultancy Business		-		-
24	Business consultants	450,000	337,500	250,000	187,500
25	Legal firms	450,000	337,500	300,000	225,000
26	Auditors/accountants/ tax consultants	450,000	337,500	300,000	225,000
27	Surveyors/ engineers/ valuers/architects	750,000	562,500	450,000	337,500
28	Security investigation compapnies	800,000	600,000	500,000	375,000
29	Auctioneers/bailiffs/court brokers	450,000	337,500	300,000	225,000
30	Events management companies	600,000	450,000	350,000	262,500
31	fumigation firms	200,000	150,000	150,000	112,500
32	Cleaning services	500,000	375,000	300,000	225,000
	Health and Medical Business		-		-
33	Clinics	400,000	300,000	210,000	157,500
34	Maternity home	400,000	300,000	10,000	7,500
35	pharmacy	800,000	600,000	420,000	315,000
36	Private hospital	900,000	675,000	450,000	337,500
37	Drug store	220,000	165,000	180,000	135,000
38	Nursing home	400,000	300,000	210,000	157,500
	Education Institution Business		-		-
39	Driving school	250,000	187,500	200,000	150,000
40	Tertiary institute	300,000	225,000	200,000	150,000
42	Nursery school	180,000	135,000	80,000	60,000
43	Private primary school	420,000	315,000	250,000	187,500
44	Private secondary school	500,000	375,000	250,000	187,500
45	Private university	1,500,000	1,125,000	1,500,000	1,125,000
46	Day care centre	180,000	135,000	100,000	75,000
	Printing or Publishing House Business		-		-
47	Printing and publishing firm	550,000	412,500	350,000	262,500
	Construction Business		-		-
48	Construction company	1,000,000	750,000	700,000	525,000
	Security, Investment and Guard Business		-		-

49	Security firm	1,000,000	750,000	700,000	525,000
50	Investigation firm	700,000	525,000	280,000	210,000
	Garage and workshops		-		-
51	Motor vehicle garage	700,000	525,000	350,000	262,500
52	Motor cycle.generatorrepair garage	300,000	225,000	170,000	127,500
53	Other service/ repair workshop	250,000	187,500	100,000	75,000
	Hotels		-		-
54	Hotel business(3 stairs and above)	1,600,000	1,200,000	50,000	37,500
55	Hotel business(less than 3 stairs)	850,000	637,500	70,000	52,500
	Lodges/Guest Houses		-		-
56	Lodges(20 rooms and above)	400,000	300,000	250,000	187,500
57	Lodges(Less than 20 rooms)	280,000	210,000	200,000	150,000
58	Guest house	400,000	300,000	300,000	225,000
	Hotels		-		-
	Hostel(100 rooms and above)	1,300,000	975,000	900,000	675,000
59	Hostels(more than 50 rooms but less than 100 rooms)	400,000	300,000	250,000	187,500
60	Hostels(Less than 50 rooms)	250,000	187,500	180,000	135,000
61	Apartments	1,000,000	750,000	500,000	375,000
62	Grinding mills	300,000	225,000	80,000	60,000
63			-		-
	Recreation/ Entertainment		-		-
64	Bar/pub/inn etc.	250,000	187,500	150,000	112,500
65	Entertainment venue/theatre/disco/hall/video hall	300,000	225,000	200,000	150,000
66	Night club	500,000	375,000	250,000	187,500
68	Members club	250,000	187,500	100,000	75,000
69	Restaurant	250,000	187,500	120,000	90,000
	Eating House	230,000	172,500	80,000	60,000
	Others		-		-
70	Radio station	2,000,000	1,500,000	1,000,000	750,000
71	casino	2,000,000	1,500,000	1,000,000	750,000

72	Satellite connection	2,000,000	1,500,000	1,300,000	975,000
73	lottery	2,200,000	1,650,000	2,000,000	1,500,000
74	Private car park	450,000	337,500	200,000	150,000
75	Slot machine	500,000	375,000	400,000	300,000
76	Bakery	380,000	285,000	100,000	75,000
78	Butchery	250,000	187,500	120,000	90,000
79	Small cottage industry	150,000	112,500	60,000	45,000
80	Dry cleaner large	500,000	375,000	150,000	112,500
81	Dobi	100,000	75,000	50,000	37,500
82	Kiosk	100,000	75,000	20,000	15,000
83	Photo booth	50,000	37,500	30,000	22,500
84	Car washing bay	220,000	165,000	80,000	60,000
85	Internet cafe	300,000	225,000	200,000	150,000
86	Flower selling	200,000	150,000	150,000	112,500
87	Decorator	200,000	150,000	150,000	112,500
88	Website design	370,000	277,500	200,000	150,000
89	Herbal/local medicine	250,000	187,500	50,000	37,500
90	Imaging company	200,000	150,000	150,000	112,500
91	Engravers	370,000	277,500	200,000	150,000
92	Pool table	250,000	187,500	100,000	75,000
93	Scrap dealers	200,000	150,000	100,000	75,000
94	Garbage collectors	500,000	375,000	250,000	187,500
95	Event mangers	700,000	525,000	300,000	225,000
97	Catering business	300,000	225,000	200,000	150,000
98	Mineral dealers	500,000	375,000	400,000	300,000
99	Power generation	3,500,000	2,625,000	3,500,000	2,625,000
100	Power distribution	3,500,000	2,625,000	3,500,000	2,625,000
101	Private public toilets and bath rooms	250,000	187,500	100,000	75,000
102	Funeral services	450,000	337,500	250,000	187,500
103	Private fire fighting	350,000	262,500	200,000	150,000
104	Car special hire services	350,000	262,500	150,000	112,500
105	IT solutions	250,000	187,500	200,000	150,000
106	Mobile network services providers	3,000,000	2,250,000	3,000,000	2,250,000
107	Hawker	150,000	112,500	80,000	60,000

108	Transfer of license fee	10,000	7,500	10,000	7,500
109	Duplicate license fee	10,000	7,500	10,000	7,500