CHAPTER 79

THE TRADE (LICENSING) ACT

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CHAPTER 79

THE TRADE (LICENSING) ACT

Commencement: 31 December, 1969

An Act relating to trading and related matters.

PART I—INTERPRETATION

1. Interpretation

In this Act, unless the context otherwise requires

"currency point" has the value assigned to it in Schedule 1 to this Act;

"general business area" means an area of any city, municipality or town declared under section 3 to be a general business area for the purposes of this Act;

"hawker" means a person who, whether on his or her own account or as the servant of another person, while moving about, sells goods by retail other than in trading premises or in a market established under the Markets Act;

"Minister" means the Minister to whom functions under this Act are assigned;

"owner" includes occupier;

"prescribed" means prescribed by regulations made by the Minister under this Act;

"sell", with its grammatical variants and cognate expressions, includes to offer for sale and to expose for sale and their grammatical variants and cognate expressions;

"sell goods wholesale" means to sell goods to a person or the servant of the person who is reasonably believed by the seller to intend to resell the goods by retail;

"trade" or "trading" means the selling of goods or services for which a licence under this Act is required;

"trading premises" includes any structure attached to the land, whether of a permanent or temporary nature, except a market established under the Markets Act, in which trade is carried on;

"travelling wholesaler" means a person who, whether on his or her own account or as the servant of another person, while travelling and

selling to retailers, sells goods by wholesale other than in trading premises.

PART II—TRADING CENTRES

2. Declaration of trading centres

(1) The Minister responsible for local governments or the capital city may, by statutory order—

(a) declare any specified area in Uganda, other than an area declared a trading centre by an administration of a district, to be a trading centre for the purposes of this Act;
(b) assign a name to the trading centre;
(c) define the boundaries of the trading centre;
(d) alter the boundaries of any trading centre; or
(e) declare that any trading centre shall cease to be a trading centre.

(2) A trading centre declared by an administration of a district before the coming into operation of this Act which has not ceased to be a trading centre shall be deemed to be a trading centre for the purposes of this Act.

(3) For the avoidance of doubt, it is declared that, notwithstanding any other provision in any written law to the contrary, on and after the coming into force of this Act, the power to declare any area of Uganda to be a trading centre shall be exercised only by the Minister responsible for local governments or capital city.

PART III—RESTRICTION ON TRADE

3. Declaration of business areas and trading centres

The Minister may, by statutory order, declare—

(a) any area of any city, municipality or town or any part of that area to be a general business area for the purposes of this Act;
(b) any trading centre to be an area in which a person who is not a citizen of Uganda is prohibited from trading.

4. Declaration of specified goods

The Minister may, by statutory order, declare any particular goods or goods of any particular class to be specified goods for the purposes of this Act.

5. Restriction on trading by non-citizens in certain areas and goods

(1) Subject to subsection (3), it shall not be lawful for any person who is not a citizen of Uganda—

(a) to trade outside any city, municipality or town;

(b) to trade in any trading centre in respect of which an order made under section 3(b) is in force;

(c) to trade in any area of any city, municipality or town which has not been declared, under section 3, a general business area; or

(d) to trade in specified goods which are not endorsed on his or her licence.

(2) Subject to subsection (3), it shall not be lawful for any person—

(a) who is a citizen of Uganda to trade either directly or indirectly on behalf of any person who is not a citizen of Uganda whether under a licence granted to that citizen of Uganda or in any other way; or

(b) who is not a citizen of Uganda to engage or allow a person who is a citizen of Uganda to trade either directly or indirectly on his or her behalf, whether under a licence granted to that citizen of Uganda or in any other way,

in any area or goods in which that person is, under this Act, prohibited from trading.

(3) Subsections (1) and (2) shall not apply to a company or a firm composed partly of persons who are citizens of Uganda and partly of persons who are not citizens of Uganda if the company or, in the case of a firm, its firm name, was registered as such in Uganda on or before the first day of January, 1969.

(4) This section does not apply to a person who is a citizen of a Partner State of the East African Community.

(5) Any person who contravenes this section commits an offence and is liable, on conviction, to a fine not exceeding twenty-four currency points or to imprisonment for a term not exceeding twelve months, or both.

6. Date of commencement of order under section 3 or 4

An order made under section 3 or 4 shall specify the date on which it shall come into force, so however, that such date shall not be more than six months commencing with the date of the publication of the order in the *Gazette*.

PART IV—TRADING LICENCE

7. Trading prohibited without trading licence

(1) Subject to subsection (2), no person shall trade in any goods or services or carry on any business specified in Schedule 2 to this Act unless he or she is in possession of a trading licence granted to him or her for that purpose under this Act.

(2) A trading licence shall not be required in any event for

(a) the trade of a planter, farmer, gardener, dairy person or agriculturist in respect of the sale of his or her own dairy or agricultural produce;

(b) the trade of a person in respect of goods *bona fide* made by him or her by his or her handicraft in or on any premises where he or she normally resides, or by the handicraft of persons normally residing with him or her or who are his or her employees or members of his or her family;

(c) the trade carried on in any market established under the Markets Act, except trade in business as may be prescribed by the Minister, in consultation with the local authority;

(d) the sale of tobacco, cigarettes, newspapers, books, non-intoxicating liquor or playing cards by the management of a proprietary or members' club to its members in the club premises; or

(e) any other trade which the Minister may, by statutory instrument, declare to be a trade for which no trading licence is required under this Act.

(3) Any person who contravenes subsection (1) commits an offence and is liable, on conviction, to a fine not exceeding forty-eight currency points or to imprisonment for a term not exceeding two years, or both.

8. Licensing authority

For the purposes of granting a trading licence or hawker's licence under this Act—

(a) in any city, municipality or town, other than an administration town, the licensing authority shall be the town clerk of the respective council; and

(b) in any area, other than the areas specified in paragraph (a), the licensing authority shall be such person as may be appointed for that purpose by the appropriate administration of a district.

9. Application for trading licence

(1) An application for a trading licence shall be made, on such form as may be prescribed, to the appropriate licensing authority.

(2) Any person who makes any statement in his or her application for a trading licence which is to his or her knowledge untrue commits an offence and is liable, on conviction, to a fine not exceeding twenty-four currency points or to imprisonment for a term not exceeding twelve months, or both.

(3) Where a person is convicted of an offence under this section, the court by or before which he or she is convicted may, in addition to any penalty that it may impose, order that the trading licence of that person shall be revoked or that the person shall be disqualified from holding any trading licence under this Act for such period as the court may specify in the order.

10. Grant of trading licence

(1) Subject to this Act, a licensing authority may, on application made to it in the prescribed manner and on payment of the appropriate fee specified in Schedule 2 to this Act, grant to the applicant a trading licence.

(2) A trading licence—

(a) shall be in the prescribed form;

(b) shall be granted subject to such conditions as may be prescribed; and
(c) shall specify the premises in respect of which it is granted.

(3) The licensing authority may—
(a) refuse to grant a trading licence; or
(b) revoke a trading licence where it is satisfied that the terms and conditions upon which the licence was granted have been contravened.

(4) Where the licensing authority refuses to grant a licence or revokes a licence, the licensing authority shall within fourteen days give reasons in writing for the refusal or revocation.

(5) Any person aggrieved by a decision of the licensing authority under subsection (4) may appeal to an appeal authority constituted in—
(a) every city authority by the executive director;
(b) every municipal or town authority by the town clerk; and
(c) every district authority by the chief administrative officer.

(6) Any person aggrieved by a decision made by the appeal authority under subsection (5) may appeal to the Minister.

11. Disqualifications for holding a trading licence

A licensing authority shall not issue a trading licence to any person—
(a) who is disqualified from holding a trading licence under an order made by the court under section 9(3), or under the corresponding provisions of the Act repealed by this Act;
(b) who has not attained the apparent age of eighteen years unless that person undertakes, to the satisfaction of the licensing authority, to trade in partnership with one or more persons all of whom have attained the apparent age of eighteen years; or
(c) if the granting of the licence contravenes any other provision of any written law.

12. Duration of trading licence

A trading licence is valid for twelve months from the date of issue.

13. Exhibition of trading licence

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

14. Inspection of trading licence

(1) Any administrative officer, police officer, licensing authority, or any person authorised in writing by the licensing authority, may at all reasonable times enter—

(a) any trading premises in respect of which a trading licence has been granted for the purpose of inspecting the trading licence and of satisfying himself or herself that the provisions of this Act are being complied with; or

(b) any premises in respect of which a trading licence has not been granted under this Act but in which he or she has reasonable grounds to believe there is carried on a trade for which a trading licence is required under this Act,

and may require the owner of the premises to furnish him or her with any information he or she may deem necessary.

(2) The owner of any premises to which subsection (1) applies shall provide all necessary assistance and furnish all necessary information as any administrative officer, police officer, licensing authority or a person authorised in writing by the licensing authority may deem necessary for the discharge of his or her duties under that subsection.

(3) Any person who obstructs or hinders, or knowingly makes a false declaration or gives any false information to any administrative officer, police officer, licensing authority or a person authorised in writing by the licensing authority in the performance of his or her duties under subsection (1) commits an offence and is liable, on conviction, to a fine not exceeding forty-eight currency points or to imprisonment for a term not exceeding two years, or both.

PART V—HAWKER'S LICENCE

15. Grant of hawker's licence

(1) A person shall not act as a hawker unless he or she is in possession of a valid hawker's licence granted to him or her for that purpose by the licensing authority.

(2) A licensing authority may, on application made to it in the prescribed manner and on payment of the appropriate fee specified in Schedule 2 to this Act, grant to the applicant a hawker's licence.

(3) A hawker's licence shall be in such form as may be prescribed and shall be granted subject to such conditions as to—

(a) the kind of goods which may be hawked;

(b) the area within which the hawking shall be restricted; and

(c) the hours during which the goods may be hawked,

and such other conditions as the licensing authority may think fit to impose.

(4) Where any person employs a servant to hawk goods on his or her behalf, he or she shall take out, in his or her own name, a licence to be carried by the servant when so employed; and where it is desired that more servants than one shall be so employed, an additional licence shall be taken out in respect of each additional servant.

(5) Subject to subsection (6), no hawker's licence shall be required in respect of any person who acts as a hawker of—

(a) fish, poultry, vegetables, eggs, fruit, victuals, firewood or newspapers;

(b) any goods *bona fide* made by his or her handicraft in or on any premises where he or she normally resides or by the handicraft of persons residing with him or her or who are his or her employees or members of his or her family; and

(c) any other goods which the Minister may, by statutory instrument, declare to be goods which may be hawked without a hawker's licence under this Act.

(6) Nothing in subsection (5) shall apply or be deemed to apply to any city, municipality or town established under the Local Governments Act,

and nothing in that subsection shall be deemed to override the provisions of the Markets Act.

(7) The licensing authority may—
(a) refuse to grant a hawker's licence; or
(b) revoke a hawker's licence where it is satisfied that the terms and conditions upon which the licence was granted have been contravened.

(8) Where the licensing authority refuses to grant a hawker's licence or revokes a hawker's licence, the licensing authority shall within fourteen days give reasons in writing for the refusal or revocation.

(9) Any person aggrieved by a decision of the licensing authority to refuse to grant a hawker's licence or revoke a hawker's licence may appeal to the appeal authority constituted by the Minister by statutory instrument.

(10) For the purposes of this section, the licensing authority, in the case of an application for a hawker's licence to trade in—
(a) more than one local government, is the person appointed by the Minister by statutory instrument;
(b) only one local government is the licensing authority specified in section 8.

(11) Any person who contravenes subsection (1) commits an offence and is liable, on conviction, to a fine not exceeding forty-eight currency points or to imprisonment for a term not exceeding two years, or both.

16. Duration of hawker's licence

A hawker's licence is valid for twelve months from the date of issue.

17. Hawker's licence not transferable

A hawker's licence granted under this Act shall be personal to the holder of the licence and shall not be transferable.

18. Production of hawker's licence on demand

Every person who holds a hawker's licence granted to him or her under this Act shall carry his or her licence with him or her at all times while he or she is acting as a hawker, and shall produce the licence for inspection on the demand of any administrative officer, police officer or any person authorised in writing by the licensing authority.

PART VI—TRAVELLING WHOLESALER'S LICENCE

19. Travelling wholesaler's licence

(1) A person shall not act as a travelling wholesaler unless he or she is in possession of a travelling wholesaler's licence granted to him or her for that purpose under this Act.

(2) For the purpose of granting a travelling wholesaler's licence, the licensing authority shall be such person as the Minister may, by statutory instrument, appoint.

(3) The licensing authority may, on application made to it in the prescribed manner and on payment of the appropriate fee specified in Schedule 2 to this Act, grant to the applicant a travelling wholesaler's licence.

(4) A travelling wholesaler's licence shall be in such form as may be prescribed and shall be granted subject to such conditions as the licensing authority may deem fit to impose.

(5) In addition to any condition which the licensing authority may impose under subsection (4), every travelling wholesaler's licence shall be subject to the condition that the holder of the licence shall not sell, or permit the sale of, goods by retail.

(6) The licensing authority may issue a travelling wholesaler's licence either generally, or in respect of any part of Uganda.

(7) A travelling wholesaler's licence granted under this Act shall be personal to the holder of the licence and shall not be transferable.

(8) The licensing authority may—
(a) refuse to grant a travelling wholesaler's licence; or
(b) revoke a travelling wholesaler's licence where it is satisfied that the terms and conditions upon which the licence was granted have been contravened.

(9) Where the licensing authority refuses to grant a travelling wholesaler's licence or revokes a travelling wholesaler's licence, the licensing authority shall within fourteen days give reasons in writing for the refusal or revocation.

(10) Any person aggrieved by a decision of the licensing authority to refuse to grant a travelling wholesaler's licence or revoke a travelling wholesaler's licence may appeal to the appeal authority constituted by the Minister by statutory instrument.

20. Duration of travelling wholesaler's licence

A travelling wholesaler's licence is valid for twelve months from the date of issue.

21. Travelling wholesaler's servant

Where a person holding a travelling wholesaler's licence employs a servant to act as a travelling wholesaler on his or her behalf, he or she shall take out, in his or her own name, a licence to be carried by the servant when acting as a travelling wholesaler and, when it is desired that more servants than one shall be so employed an additional licence shall be taken out in respect of each additional servant.

22. Production of travelling wholesaler's licence on demand

Every person who holds a travelling wholesaler's licence, including every servant of that person, shall carry his or her licence with him or her at all times while he or she is acting as a travelling wholesaler, and shall produce the licence for inspection on the demand of any administrative officer, police officer or any person duly authorised in writing by the licensing authority.

PART VII—GENERAL

23. Issue of duplicate licence

Where a licensing authority is satisfied that any licence granted under this Act has been lost or destroyed, the licensing authority which granted the licence shall, on application made to it and on payment of the fee prescribed in Schedule 2 to this Act, issue a duplicate of the licence to the applicant.

24. Transfer of licence

(1) Subject to this Act, any holder of a licence granted under this Act, except a hawker's or travelling wholesaler's licence, may make an application for the transfer of his or her licence; and, on payment of the appropriate fee specified in Schedule 2 to this Act, the licensing authority may transfer the licence to any other fit and proper person—

(a) in respect of the same trade; or

(b) within the jurisdiction of the licensing authority that issued the licence,

and shall endorse the particulars of any such transfer on the licence.

(2) The holder of a trading licence may within the jurisdiction of the licensing authority that issued the licence, change premises in respect of which the licence is issued.

(3) Where the holder of the licence changes premises in accordance with subsection (2), the holder of the licence shall within fourteen days apply to the licensing authority to endorse the new premises on the licence.

(4) Notwithstanding subsection (1), the licensing authority may refuse to transfer a licence under this section without assigning any reason for the refusal.

(5) An applicant who is aggrieved by the refusal of the licensing authority to transfer his or her licence may appeal to the Minister whose decision shall be final.

25. Books of accounts

(1) Subject to subsection (5), every person holding a licence granted under this Act shall keep or cause to be kept such books of accounts as are sufficient to show the true financial position of his or her trade at any time.

(2) Any person who contravenes subsection (1) commits an offence and is liable, on conviction, to a fine not exceeding twelve currency points or to imprisonment for a term not exceeding six months, or both.

(3) A licensing authority or police officer of or above the rank of assistant inspector may, if satisfied that a person holding a licence granted under this Act is not complying with subsection (1), apply to a magistrate's court presided over by a chief magistrate or a magistrate grade I for an order that the books of accounts of that person shall be examined, and the court may, on being satisfied that there are reasonable grounds for suspecting that the provisions of subsection (1) are not being complied with, make an order for the examination of the books either by the person making the application or by some other fit and proper person appointed by the court.

(4) Where an examination of any books of accounts is ordered under subsection (3) and the books are kept in any language other than English, the court may order that the books shall be translated into English; the cost of translation of the books of accounts shall be borne by the holder of the licence.

(5) This section does not apply to a person holding a licence of the value specified in Schedule 3 to this Act.

26. Endorsement and revocation of licence

(1) Any person holding a trading, hawker's or travelling wholesaler's licence who is convicted of giving short change, short measure or weight, in addition to any penalty to which he or she may otherwise be liable, on a first conviction is liable to have the conviction endorsed on his or her licence by the court and on a second or subsequent conviction whether for the same or any other offence under this Act, is liable to have his or her licence revoked by the court.

(2) Where any licence is endorsed under this section, any subsequent licence of the same kind issued to the holder of the licence shall be similarly endorsed.

27. General penalty

(1) Any person who contravenes or fails to comply with any provision of this Act or with any condition of any licence issued to him or her under this Act, commits an offence and is liable, on conviction, where no other penalty is specifically provided, to a fine not exceeding 0.5 currency points, and in addition to that penalty the court by or before which that person is convicted may, in its discretion, revoke any licence granted to him or her under this Act.

(2) Where a person charged with an offence under this Act is a body corporate, every person who, at the time of the commission of the offence, was a director or officer of the body corporate may be charged jointly in the same proceedings with the body corporate, and where the body corporate is convicted of that offence, every such director or officer shall be deemed to have committed the same offence unless he or she proves that the offence was committed without his or her knowledge or that he or she exercised all due diligence to prevent the commission of the offence.

28. Regulations

The Minister may, by statutory instrument, make regulations—

(a) prescribing the forms to be used under this Act;

(b) in consultation with the affected local government or city authority, for the classification of any trade or class of trade in relation to any licence to be granted under this Act; or

(c) prescribing any matter required to be prescribed under this Act.

29. Licence fees

(1) The fees specified in Schedule 2 to this Act shall be payable on the issue of a licence in the areas set out in Schedule 2 to this Act in respect of the various trades specified in that Schedule.

(2) For the purposes of determining the fees payable in any city, municipality or town, the Minister shall, by statutory order, divide the area of any city, municipality or town into four grades.

(3) The Minister may, in respect of any person, reduce any fee payable under this Act if, in his or her opinion, the reduction is desirable for any reason which may seem to the Minister to be sufficient.

(4) Any fees collected in respect of—

(a) trading licences, hawker's licences, transfers and duplicates of those licences, shall, where the licences are granted by—

(i) a district administration, be credited to the revenues of the appropriate district administration;

(ii) the town clerk, be credited to the revenues of the appropriate municipal or town council;

(iii) the executive director, be credited to the revenues of the appropriate city authority; and

(b) licences and duplicates of licences other than licences specified in paragraph (a), where the licences are granted by the Government, shall be paid into the Consolidated Fund.

30. Exemption

The Minister may, by statutory order, and subject to such conditions, if any, as may be specified in the order, exempt any trade or class of trades or any person or class of persons either generally or in respect of any area, from the operation of all or any of the provisions of this Act.

31. Presumptions

(1) Where, for the purposes of this Act, there is reasonable doubt whether a person is a citizen of Uganda, the burden of proof shall be upon that person.

(2) For the purposes of this Act, a "company" whether incorporated in Uganda or not and a "firm" the firm name of which is registered in Uganda, shall be regarded as a citizen of Uganda if in the case of a company, more than fifty percent of its share capital, or in the case of a firm, more than fifty percent of its partnership property, is held by or on behalf of persons who are citizens of Uganda; and a statutory declaration made by a director, partner or other person responsible for the management of that company or firm that to the best of his or her knowledge and belief more than fifty percent of the share capital of the company or more than fifty percent of the partnership property of the firm, is so held, shall be *prima facie* evidence that it is so held.

32. Licences required under other Acts

Nothing in this Act shall be construed so as to entitle the holder of any licence granted under this Act to carry out any trade, the carrying on of which a separate licence is required by any written law for the time being in force.

33. Transmission of returns for licences granted

(1) Every licensing authority shall transmit to the Minister a return indicating the licences issued in the relevant local government.

(2) The Minister shall, by statutory instrument, make regulations to prescribe the manner and form of transmission of returns under subsection (1).

34. Power to amend Schedules

(1) The Minister responsible for finance may, by statutory instrument, with the approval of Cabinet, amend Schedule 1 to this Act.

(2) The Minister may, by statutory instrument, amend Schedules 2 and 3 to this Act.

SCHEDULES

Schedule 1

Sections 1, 34(1)

Currency Point

A currency point is equivalent to twenty thousand shillings.

Schedule 2

Sections 7(1), 10(1), 15(2), 19(3), 23, 24(1), 29(1), 34(2)

Licence

Fees Part A

	Nature of Business/ Trade	*Municipalities*				*Towns*			
		Grade I	*Grade II*	*Grade III*	*Grade IV*	*Grade I*	*Grade II*	*Grade III*	*Grade IV*
1	*Wholesalers*	*240,000*	*112,500*	*96,000*	*45,000*	*97,500*	*45,000*	*39,000*	*18,000*
2	*Retailers*	*112,500*	*60,000*	*45,000*	*24,000*	*48,750*	*22,500*	*19,500*	*9,000*
3	*Wood workshop*	*105,000*	*56,250*	*42,000*	*22,500*	*45,000*	*30,000*	*18,000*	*12,000*
4	*Metal workshop*	*105,000*	*56,250*	*42,000*	*22,500*	*45,000*	*30,000*	*18,000*	*12,000*
5	*Brick block/concrete products shop*	*105,000*	*56,250*	*42,000*	*22,500*	*45,000*	*30,000*	*18,000*	*12,000*
6	*Cottage industry*	*90,000*	*45,000*	*36,000*	*18,000*	*37,500*	*22,500*	*15,000*	*9,000*
7	*Warehouse*	*150,000*	*75,000*	*60,000*	*30,000*	*60,000*	*37,500*	*24,000*	*15,000*
8	*Showroom*	*150,000*	*75,000*	*60,000*	*30,000*	*60,000*	*45,000*	*24,000*	*18,000*
9	*Supermarket*	*262,500*	*150,000*	*105,000*	*60,000*	*67,500*	*52,500*	*27,000*	*21,000*
10	*Grocery*	*150,000*	*60,000*	*60,000*	*24,000*	*52,500*	*27,000*	*21,000*	*10,800*
11	*Boutique/ beauty/ salon*	*150,000*	*56,250*	*60,000*	*22,500*	*52,500*	*31,500*	*21,000*	*12,600*
12	*Office*	*75,000*	*75,000*	*30,000*	*30,000*	*48,750*	*40,500*	*19,500*	*16,200*
13	*Agencies*	*150,000*	*112,500*	*60,000*	*45,000*	*97,500*	*90,000*	*39,000*	*36,000*
14	*Manufacturers agent*	*187,500*	*150,000*	*75,000*	*60,000*	*112,500*	*108,000*	*45,000*	*43,200*
15	*Consultants*	*187,500*	*150,000*	*75,000*	*60,000*	*97,500*	*90,000*	*39,000*	*36,000*
16	*Travel and tour agent*	*150,000*	*112,500*	*60,000*	*45,000*	*97,500*	*90,000*	*39,000*	*36,000*

	Nature of Business/ Trade	Municipalities				Towns			
	Professional services								
17	Legal firms	150,000	112,500	60,000	45,000	90,000	90,000	36,000	36,000
18	Auditors account, tax consultants	150,000	112,500	60,000	45,000	90,000	90,000	36,000	36,000
19	Surveyors, engineers, valuers	150,000	112,500	60,000	45,000	90,000	90,000	36,000	36,000
20	Fumigators business/ cleaning firm	135,000	75,000	54,000	30,000	75,000	63,000	30,000	25,200
21	Events management	150,000	112,500	60,000	45,000	75,000	90,000	30,000	36,000
22	Security investigation	225,000	131,250	90,000	52,500	112,500	90,000	45,000	36,000
23	Auctioneers/court brokers, bailiffs	187,500	112,500	75,000	45,000	112,500	90,000	45,000	36,000
24	Insurance company	262,500	187,500	105,000	75,000	112,500	90,000	45,000	36,000
25	Banks	525,000	375,000	210,000	150,000	375,000	360,000	150,000	144,000
26	Money lending and money saving institution	172,500	150,000	69,000	60,000	150,000	135,000	60,000	54,000
27	Foreign exchange bureau	300,000	262,500	120,000	105,000	187,500	180,000	75,000	72,000
28	ATM Machinery facilities	135,000	90,000	54,000	36,000	75,000	63,000	30,000	25,200
	Health and Medical Businesses								
29	Health centre	150,000	90,000	60,000	36,000	75,000	54,000	30,000	21,600
30	Pharmacy	187,500	138,750	75,000	55,500	75,000	54,000	30,000	21,600
31	Private hospital	337,500	150,000	135,000	60,000	112,500	90,000	45,000	36,000
32	Nursing home	225,000	150,000	90,000	60,000	67,500	54,000	27,000	21,600
33	Maternity home	150,000	90,000	60,000	36,000	67,500	54,000	27,000	21,600
34	Clinic	187,500	97,500	75,000	39,000	45,000	36,000	18,000	14,400
35	Drug store	150,000	90,000	60,000	36,000	45,000	27,000	18,000	10,800
36	Private tertiary institution	225,000	172,500	90,000	69,000	150,000	135,000	60,000	54,000

	Nature of Business/ Trade	Municipalities				Towns			
37	Driving school	172,500	150,000	69,000	60,000	75,000	63,000	30,000	25,200
38	Private university	525,000	300,000	210,000	120,000	525,000	360,000	210,000	144,000
39	Nursery school	135,000	75,000	54,000	30,000	75,000	72,000	30,000	28,800
40	Private primary school	150,000	112,500	60,000	45,000	60,000	54,000	24,000	21,600
41	Day care centre	150,000	135,000	60,000	54,000	60,000	45,000	24,000	18,000
42	Private secondary school	225,000	172,500	90,000	69,000	112,500	90,000	45,000	36,000
43	Printing and publishing firm	262,500	187,500	105,000	75,000	112,500	90,000	45,000	36,000
	Garages and workshops								
44	Motor vehicle repair garage	225,000	135,000	90,000	54,000	150,000	108,000	60,000	43,200
45	Motorcycle, generator repair garage	112,500	60,000	45,000	24,000	75,000	54,000	30,000	21,600
46	Other repair workshop	75,000	48,750	30,000	19,500	52,500	27,000	21,000	10,800
	Hotels, Lodges and Guest Houses								
47	Hotel businesses (with 3 stars and above)	300,000	225,000	120,000	90,000				
48	Hotel business (with less than 3 stars)	225,000	150,000	90,000	60,000	112,500	90,000	45,000	36,000
49	Lodge/guest house (more than 20 rooms)	150,000	112,500	60,000	45,000			-	-
50	Lodge/guest house (less than 20 rooms)	112,500	75,000	45,000	30,000	75,000	63,000	30,000	25,200
51	Hostels (100 rooms or more)	262,500	150,000	105,000	60,000				
52	Hostels (more than 50 rooms but less than 100 rooms)	225,000	150,000	90,000	60,000			-	-
53	Hostels (less than 50 rooms)	112,500	75,000	45,000	30,000	75,000	54,000	30,000	21,600

	Nature of Business/ Trade	Municipalities			Towns				
54	Apartments	150,000	112,500	60,000	45,000	75,000	54,000	30,000	21,600
55	Bar/pub/inn, *etc.*	225,000	131,250	90,000	52,500	112,500	63,000	45,000	25,200
56	Conference hall	112,500	75,000	45,000	30,000	60,000	45,000	24,000	18,000
57	Cinema / theatre / video hall	187,500	150,000	75,000	60,000	75,000	63,000	30,000	25,200
58	Night club/ disco-dance hall	187,500	112,500	75,000	45,000	75,000	63,000	30,000	25,200
59	Swimming pool	75,000	52,500	30,000	21,000	60,000	45,000	24,000	18,000
60	Members club	112,500	75,000	45,000	30,000	60,000	45,000	24,000	18,000
61	Health club	150,000	112,500	60,000	45,000	75,000	72,000	30,000	28,800
62	Restaurant	120,000	90,000	48,000	36,000	75,000	54,000	30,000	21,600
63	Eating house	90,000	52,500	36,000	21,000	37,500	27,000	15,000	10,800
	Others								
64	Radio station	375,000	225,000	150,000	90,000	187,500	180,000	75,000	72,000
65	Satellite connection	225,000	187,500	90,000	75,000	112,500	90,000	45,000	36,000
66	Lottery	375,000	225,000	150,000	90,000	187,500	180,000	75,000	72,000
67	Slot machine	112,500	75,000	45,000	30,000	75,000	63,000	30,000	25,200
68	Private car park	225,000	131,250	90,000	52,500	112,500	90,000	45,000	36,000
69	Kiosk	67,500	37,500	27,000	15,000	37,500	18,000	15,000	7,200
70	Photo booth	60,000	37,500	24,000	15,000	37,500	18,750	15,000	7,500
71	Abattoir	150,000	97,500	60,000	39,000	52,500	36,000	21,000	14,400
72	Butchery	112,500	52,500	45,000	21,000	60,000	45,000	24,000	18,000
73	Bakery	75,000	67,500	30,000	27,000	52,500	45,000	21,000	18,000
74	Dry cleaner	112,500	90,000	45,000	36,000	37,500	27,000	15,000	10,800
75	*Dobi*	60,000	37,500	24,000	15,000	22,500	13,500	9,000	5,400

	Nature of Business/ Trade	Municipalities				Towns			
76	Car washing bay	112,500	52,500	45,000	21,000	45,000	18,000	18,000	7,200
77	Internet cafe	75,000	45,000	30,000	18,000	22,500	13,500	9,000	5,400
78	Florist	112,500	90,000	45,000	36,000	52,500	45,000	21,000	18,000
79	Herbal/local medicine	112,500	60,000	45,000	24,000	30,000	18,000	12,000	7,200
80	Small cottage industry	60,000	22,500	24,000	9,000	22,500	18,000	9,000	7,200
81	Engravers	75,000	60,000	30,000	24,000	60,000	45,000	24,000	18,000
82	Pool table	150,000	75,000	60,000	30,000	112,500	81,000	45,000	32,400
83	Scrap dealers	112,500	67,500	45,000	27,000	75,000	54,000	30,000	21,600
84	Mineral dealers	225,000	150,000	90,000	60,000	150,000	45,000	60,000	18,000
85	Power generation	1,500,000	750,000	600,000	300,000	750,000	900,000	300,000	360,000
86	Power distribution	1,500,000	750,000	600,000	300,000	750,000	900,000	300,000	360,000
87	Communication companies/ operational communication tower communication masts)	750,000	450,000	300,000	180,000	750,000	540,000	300,000	216,000
88	Private public toilets/ bath rooms	75,000	52,500	30,000	21,000	22,500	9,000	9,000	3,600
89	Funeral services	150,000	75,000	60,000	30,000	75,000	63,000	30,000	25,200
90	Private fire-fighting services	150,000	90,000	60,000	36,000	112,500	90,000	45,000	36,000
91	Car rental services	150,000	90,000	60,000	36,000	97,500	72,000	39,000	28,800
92	Business secretarial bureau	112,500	75,000	45,000	30,000	90,000	72,000	36,000	28,800
93	Mobile network services providers	750,000	600,000	300,000	240,000	675,000	630,000	270,000	252,000
94	Mobile Money	100,000	100,000	50,000	50 000	50,000	50,000	50,000	50,000
95	Sports Betting	500 000	500,000	500,000	500 000	500,000	500,000	500,000	500,000
96	Airline Officers	200,000	150,000	100,000	50,000	100,000	50,000	40,000	40,000

	Nature of Business/ Trade	Municipalities				Towns			
97	Boat and cruise services	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000
98	Duplicate licence fee	7,500	7,500	3,000		7,500	9,000	3,000	3,600
99	Transfer of licence fee	7,500	7,500	3,000		7,500	9,000	3,000	3,600
100	Hawker	37,500	15,000	15,000		18,750	9,000	7,500	3,600
101	Travelling wholesaler (countrywide)	500,000							
102	Travel wholesaler (one district)	112,500							

Part B

Trade	**Licence fees**	
Trade or business	For operating within one district (shs.)	For operating in more than one district (shs.)
Travelling wholesalers	100	500
Duplicate licence	5	20
For insurance agent	50	50
Duplicate licence	5	5

Part C

	Nature of Business or Trade				
		Grade I	Grade II	Grade III	Grade IV
I	Wholesalers	498,750	236,250	199,500	94,500
2	Retailers	210,000	78,750	84,000	31,500
3	Wood workshop	131,250		52,500	
4	Metal workshop	131,250	63,000	52,500	25,200
5	Brick/block/concrete products	110,250	56,250	44,100	22,500
6	workshop Cottage industry	131,250	90,000	52,500	36,000
7	Warehouse /depot	420,000	131,000	168,000	52,400
8	Showroom	315,000	210,000	126,000	84,000
9	Supermarket	1,125,000	1,125,000	450,000	450,000
10	Grocery	525,000	307,500	210,000	123,000
11	Boutique beauty salon	210,000	131,250	84,000	52,500
12	Office	172,500	75,000	69,000	30,000
	Agency and Representative Business				
13	Agencies	300,000	150,000	120,000	60,000
14	Clearing and forwarding	600,000	315,000	240,000	126,000
15	Manufacturers representative	300,000	165,000	120,000	66,000
16	Commission agent	675,000	360,000	270,000	144,000
17	Travel and tour agent	337,500	150,000	135,000	60,000
18	Transport	412,500	225,000	165,000	90,000

	Nature of Business or Trade				
		Grade I	Grade II	Grade III	Grade IV
	Financial Institution Business				
19	Insurance company	937,500	637,500	375,000	255,000
20	Banks	1,350,000	750,000	540,000	300,000
21	Money lending and savings institution	487,500	262,500	195,000	105,000
22	Foreign exchange bureau	750,000	412,500	300,000	165,000
23	ATM	262,500	187,500	105,000	75,000
	Professional and Consultancy Business				
24	Business consultants	337,500	187,500	135,000	75,000
25	Legal firms	337,500	225,000	135,000	90,000
26	Auditors/accountants/tax consultants	337,500	225,000	135,000	90,000
27	Surveyors/engineers/valuers/architects	562,500	337,500	225,000	135,000
28	Security investigation companies	600,000	375,000	240,000	150,000
29	Auctioneers/bailiffs/court brokers	337,500	225,000	135,000	90,000
30	Events management companies	450,000	262,500	180,000	105,000
31	Fumigation firms	150,000	112,500	60,000	45,000
32	Cleaning services	375,000	225,000	150,000	90,000
	Health and Medical Business				
33	Clinics	300,000	157,500	120,000	63,000
34	Maternity	300,000	7,500	120,000	3,000
35	home	600,000	315,000	240,000	126,000
	Pharmacy				

	Nature of Business or Trade				
		Grade I	Grade II	Grade III	Grade IV
36	Private hospital	675,000	337,500	270,000	135,000
37	Drug store	165,000	135,000	66,000	54,000
38	Nursing home	300,000	157,500	120,000	63,000
	Education Institution				
39	**Business** Driving school	187,500	150,000	75,000	60,000
40	Tertiary institute	225,000	150,000	90,000	60,000
41	Nursery school	135,000	60,000	54,000	24,000
42	Private primary school	315,000	187,500	126,000	75,000
43	Private secondary school	375,000	187,500	150,000	75,000
44	Private university	1,125,000	1,125,000	450,000	450,000
45	Day care centre	135,000	75,000	54,000	30,000
	Printing or Publishing House Business				
46	Printing and publishing firm	412,500	262,500	165,000	105,000
	Construction Business				
47	Construction company	750,000	525,000	300,000	210,000
	Security, Investment and Guard Business				
48	Security firm	750,000	525,000	300,000	210,000
49	Investigation firm	525,000	210,000	210,000	84,000
	Garage and workshops				
50	Motor vehicle garage	525,000	262,500	210,000	105,000
51	Motor cycle/generator repair garage	225,000	127,500	90,000	51,000

		Nature of Business or Trade			
		Grade I	Grade II	Grade III	Grade IV
52	Other service/ repair workshop	187,500	75,000	75,000	30,000
	Hotels				
53	Hotel business (3 stars and above)	1,200,000	37,500	480,000	15,000
54	Hotel business (less than 3 stars)	637,500	52,500	255,000	21,000
	Lodges/Guest Houses				
55	Lodges (20 rooms and above)	300,000	187,500	120,000	75,000
56	Lodges (less than 20 rooms)	210,000	150,000	84,000	60,000
57	Guest house	300,000	225,000	120,000	90,000
	Hostels				
58	Hostel (100 rooms and above)	975,000	675,000	390,000	270,000
59	Hostels (more than 50 rooms but less than 100 rooms)	300,000	187,500	120,000	75,000
60	Hostels (less than 50 rooms)	187,500	135,000	75,000	54,000
61	Apartments	750,000	375,000	300,000	150,000
62	Grinding mills	225,000	60,000	90,000	24,000
	Recreation/ Entertainment				
63	Bar/pub/inn, *etc.*	187,500	112,500	75,000	45,000
64	Entertainment venue/theatre/disco/hall/ video hall	225,000	150,000	90,000	60,000
65	Night club	375,000	187,500	150,000	75,000
66	Members club	187,500	75,000	75,000	30,000
67	Restaurant	187,500	90,000	75,000	36,000

		Nature of Business or Trade			
		Grade I	Grade II	Grade III	Grade IV
68	Eating house	172,500	60,000	69,000	24,000
	Others				
69	Radio station	1,500,000	750,000	600,000	300,000
70	Casino	1,500,000	750,000	600,000	300,000
71	Satellite connection	1,500,000	975,000	600,000	390,000
72	Lottery	1,650,000	1,500,000	660,000	600,000
73	Private car park	337,500	150,000	135,000	60,000
74	Slot machine	375,000	300,000	150,000	120,000
75	Bakery	285,000	75,000	114,000	30,000
76	Butchery	187,500	90,000	75,000	36,000
77	Small cottage	112,500	45,000	45,000	18,000
78	industry Dry	375,000	112,500	150,000	45,000
79	cleaner (large)	75,000	37,500	30,000	15,000
80	Kiosk	75,000	15,000	30,000	6,000
81	Photo booth	37,500	22,500	15,000	9,000
82	Car washing bay	165,000	60,000	66,000	24,000
83	Internet cafe	225,000	150,000	90,000	60,000
84	Flower selling	150,000	112,500	60,000	45,000
85	Decorator	150,000	112,500	60,000	45,000
86	Website design	277,500	150,000	111,000	60,000
87	Herbal/local medicine	187,500	37,500	75,000	15,000

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		Nature of Business or Trade			
		Grade I	Grade II	Grade III	Grade IV
88	Imaging company	150,000	112,500	60,000	45,000
89	Engravers	277,500	150,000	111,000	60,000
90	Pool table	187,500	75,000	75,000	30,000
91	Scrap dealers	150,000	75,000	60,000	30,000
92	Garbage collectors	375,000	187,500	150,000	75,000
93	Event managers	525,000	225,000	210,000	90,000
94	Catering business	225,000	150,000	90,000	60,000
95	Mineral dealers	375,000	300,000	150,000	120,000
96	Power generation	2,625,000	2,625,000	1,050,000	1,050,000
97	Power distribution	2,625,000	2,625,000	1,050,000	1,050,000
98	Private/public toilets and bathrooms	187,500	75,000	75,000	30,000
99	Funeral services	337,500	187,500	135,000	75,000
100	Private fire fighting	262,500	150,000	105,000	60,000
101	Car special hire services	262,500	112,500	105,000	45,000
102	IT solutions	187,500	150,000	75,000	60,000
103	Mobile network services providers	2,250,000	2,250,000	900,000	900,000
104	Mobile money	100,000	50,000	40,000	20,000
105	Sports betting	1,000,000	1,000,000	1,000,000	1,000,000
106	Airline officers	1,125,000	843,750	630,000	470,000
107	Boat and cruise	1,000,000	1,000,000	1,000,000	1,000,000
services 108	Hawker	112,500	60,000	112,500	60,000

	Nature of Business or Trade				
		Grade I	Grade II	Grade III	Grade IV
109	Transfer of licence fee	7,500	7,500	7,500	7,500
110	Duplicate licence fee	7,500	7,500	7,500	7,500

Schedule 3

Sections 25(5), 34(2)

Persons Exempted from Keeping Books of Accounts

A person holding a licence below the value of three currency points is exempt from the requirement of keeping books of accounts.

History: Act 14/1969; S.I. 145/1969; S.I. 206/1969; S.I. 8/1983; S.I. 17/1990; Cap. 101 (Revised Edition, 2000); Act 13/2003; S.I. 2/2009; S.I. 2/2011; S.I. 54/ 2011; Act 28/2015; S.I. 2/2017; Act 17/2023

Cross References

Local Governments Act, Cap. 138
Markets Act, Cap. 75
